

North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68
Accounting and Financial Reporting for
Pensions for June 30, 2022





December 13, 2022

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, 2022, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation, and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report reflects the impact of COVID-19 through June 30, 2022. However, this report does not reflect the longer-term and still developing future impact of COVID-19, which is likely to further influence demographic experience and economic expectations. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

Bonita J. Wurst and Abra Hill are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

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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, 2022 actuarial valuation report.



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SECTION A



EXECUTIVE SUMMARY

Executive Summary As of June 30, 2022

Actuarial Valuation Date	July 1, 2022
Measurement Date of the Net Pension Liability	July 1, 2022
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67	June 30, 2022
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68	June 30, 2023

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	13,977	64	148	15	14,204
- Inactive, Nonretired Members	15,711	2	424	146	16,283
- Active Members	23,487	57	990	245	24,779
- Total	53,175	123	1,562	406	55,266
Covered Payroll	\$ 1,160,836,487	\$ 8,729,372	\$ 64,746,118	\$ 13,995,584	\$ 1,248,307,560
Net Pension Liability					
Total Pension Liability	\$ 6,325,032,015	\$ 65,819,245	\$ 193,089,067	\$ 23,528,893	\$ 6,607,469,220
Plan Fiduciary Net Position	3,444,965,426	62,598,397	110,992,147	17,215,932	3,635,771,902
Net Pension Liability	\$ 2,880,066,589	\$ 3,220,848	\$ 82,096,920	\$ 6,312,961	\$ 2,971,697,318
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	54.47 %	95.11 %	57.48 %	73.17 %	55.03 %
Net Pension Liability as a Percentage of Covered Payroll	248.10 %	36.90 %	126.80 %	45.11 %	238.06 %
Development of the Single Discount Rate					
Single Discount Rate, Beginning of Year	7.00 %	7.00 %	7.00 %	7.00 %	7.00 %
Single Discount Rate, End of Year	5.10 %	5.10 %	5.10 %	5.10 %	5.10 %
Long-Term Expected Rate of Investment Return	6.50 %	6.50 %	6.50 %	6.50 %	6.50 %
Long-Term Municipal Bond Rate*	3.69 %	3.69 %	3.69 %	3.69 %	3.69 %
Last year ending June 30 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2056	2056	2056	2056	2056
Total Pension Expense	\$ 379,780,660	\$ 3,128,193	\$ 19,106,218	\$ 1,624,368	\$ 403,639,439

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	
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 15,023,320	\$ 271,408	\$ 26,252,818	\$ 409,802	\$ 41,957,348
Changes in assumptions	1,722,322,218	13,250,865	70,087,748	8,400,759	1,814,061,590
Net difference between projected and actual earnings on pension plan investments	105,409,781	2,779,916	5,583,278	814,789	114,587,764
Total	\$ 1,842,755,319	\$ 16,302,189	\$ 101,923,844	\$ 9,625,350	\$ 1,970,606,702
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 55,014,254	\$ 132,062	\$ 470,628	\$ 462,965	\$ 56,079,909
Changes in assumptions	1,067,744,436	7,226,324	46,744,319	4,674,516	1,126,389,595
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 1,122,758,690	\$ 7,358,386	\$ 47,214,947	\$ 5,137,481	\$ 1,182,469,504

*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, 2022. 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

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, 2022.

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

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

Discussion

Notes to Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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

Discussion

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of July 1, 2022 and a measurement date of July 1, 2022.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.69% (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 5.10%.

SECTION B

FINANCIAL STATEMENTS

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

Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2022

A. Expense	Public Safety					Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System		
1. Service Cost	\$ 131,755,463	\$ 2,045,083	\$ 7,832,942	\$ 1,563,796	\$ 143,197,284	
2. Interest on the Total Pension Liability	331,777,686	3,685,637	9,131,930	1,066,789	345,662,042	
3. Current-Period Benefit Changes	-	-	-	-	-	
4. Employee Contributions (made negative for addition here) ¹	(94,556,448)	(758,464)	(3,776,861)	(791,401)	(99,883,174)	
5. Projected Earnings on Plan Investments (made negative for addition here)	(260,460,282)	(4,736,558)	(8,061,848)	(1,230,417)	(274,489,105)	
6. Pension Plan Administrative Expense	2,250,049	6,248	65,321	18,649	2,340,267	
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	212,801	-	(226,926)	-	(14,125)	
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	257,417,781	2,399,334	13,091,152	846,499	273,754,766	
9. Recognition of Outflow (Inflow) of Resources due to Assets	11,383,610	486,913	1,050,508	150,453	13,071,484	
10. Total Pension Expense	\$ 379,780,660	\$ 3,128,193	\$ 19,106,218	\$ 1,624,368	\$ 403,639,439	

¹ Includes repurchases of service credit.



Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2022

Differences between expected and actual experience and changes in assumptions are recognized in pension expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees who are provided with pensions through the pension plan (active employees and inactive employees) determined as of the end of the measurement period.

Shown in the chart below are the expected remaining service lives of all active employees in the plan at the beginning of the current measurement period, and the total plan membership (active employees and inactive employees). As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows or resources established in the current measurement period in years is calculated by dividing the two results (and using the greater of the result and 1.0000).

	Main System	Judges	Public Safety	
			with Prior Main Service System	without Prior Main Service System
1. Expected remaining service lives of all active employees in the plan*	243,445	497	10,062	2,323
2. Total plan membership (active employees and inactive employees)	53,175	123	1,562	406
3. Average of the expected remaining service lives (1./2.)	4.5782	4.0420	6.4415	5.7217

** Fractional years used in the calculation of the average of the remaining service lives are not shown.*

Additionally, differences between projected and actual earnings on pension plan investments should be recognized in pension expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the pension expense as a level dollar amount over the closed period identified above.



Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

GASB Statement No. 68 – Total for All Employers

Fiscal Year Ended June 30, 2022

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	\$ 41,957,348	\$ 56,079,909	\$ (14,122,561)
2. Assumption Changes	1,814,061,590	1,126,389,595	687,671,995
3. Net Difference between projected and actual earnings on pension plan investments	114,587,764	-	114,587,764
4. Total	\$ 1,970,606,702	\$ 1,182,469,504	\$ 788,137,198

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
2023	220,371,651
2024	253,827,771
2025	26,692,376
2026	277,629,598
2027	6,089,753
Thereafter	3,526,049
Total	\$ 788,137,198

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, 2022

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	\$ 15,023,320	\$ 55,014,254	\$ (39,990,934)
2. Assumption Changes	1,722,322,218	1,067,744,436	654,577,782
3. Net Difference between projected and actual earnings on pension plan investments	105,409,781	-	105,409,781
4. Total	\$ 1,842,755,319	\$ 1,122,758,690	\$ 719,996,629

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
2023	\$ 203,247,445
2024	239,257,548
2025	11,265,512
2026	266,226,124
2027	-
Thereafter	-
Total	\$ 719,996,629

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	\$ 271,408	\$ 132,062	\$ 139,346
2. Assumption Changes	13,250,865	7,226,324	6,024,541
3. Net Difference between projected and actual earnings on pension plan investments	2,779,916	-	2,779,916
4. Total	\$ 16,302,189	\$ 7,358,386	\$ 8,943,803

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
2023	\$ 3,756,611
2024	1,603,927
2025	1,638,129
2026	1,945,136
2027	-
Thereafter	-
Total	\$ 8,943,803



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, 2022

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	\$ 26,252,818	\$ 470,628	\$ 25,782,190
2. Assumption Changes	70,087,748	46,744,319	23,343,429
3. Net Difference between projected and actual earnings on pension plan investments	5,583,278	-	5,583,278
4. Total	\$ 101,923,844	\$ 47,214,947	\$ 54,708,897

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
2023	\$ 12,408,351
2024	11,873,706
2025	13,134,651
2026	8,503,336
2027	5,262,804
Thereafter	3,526,049
Total	\$ 54,708,897

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	\$ 409,802	\$ 462,965	\$ (53,163)
2. Assumption Changes	8,400,759	4,674,516	3,726,243
3. Net Difference between projected and actual earnings on pension plan investments	814,789	-	814,789
4. Total	\$ 9,625,350	\$ 5,137,481	\$ 4,487,869

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
2023	\$ 959,244
2024	1,092,590
2025	654,084
2026	955,002
2027	826,949
Thereafter	-
Total	\$ 4,487,869



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 (2023-2028)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
2014	\$ 25,782,859	Varies by Plan	\$ -	\$ 25,745,765	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,395,805	Varies by Plan	-	4,388,502	7,304	-	-	-	-	-	-	-	-	-
2016	(7,658,109)	Varies by Plan	-	(6,700,672)	(957,437)	-	-	-	-	-	-	-	-	-
2017	(3,612,020)	Varies by Plan	-	(3,110,968)	(377,412)	(123,640)	-	-	-	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	(4,833,137)	(36,425,754)	(12,141,918)	(11,944,987)	(4,833,137)	-	-	-	-	-	-	-
2019	(210,895,384)	Varies by Plan	(50,831,640)	(80,031,872)	(40,015,936)	(40,015,936)	(39,949,385)	(10,882,255)	-	-	-	-	-	-
2020	17,186,876	Varies by Plan	6,748,727	3,479,383	3,479,383	3,479,383	3,479,383	3,073,246	176,203	19,895	-	-	-	-
2021	47,335,729	Varies by Plan	31,857,085	-	7,739,322	7,739,322	7,739,322	7,739,322	7,084,129	5,376,059	3,918,253	-	-	-
2022	3,714,515	Varies by Plan	2,936,404	-	-	778,111	778,111	778,111	778,111	507,430	79,270	15,371	-	-
Total			(14,122,561)	(92,655,616)	(42,229,600)	(40,087,747)	(32,785,706)	708,424	8,038,443	5,903,384	3,997,523	15,371	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2023-2028)	Increase (Decrease) in Pension Expense Arising from changes in assumptions										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	-	(76,131,751)	(17,889)	-	-	-	-	-	-	-	-	-
2016	108,139,418	Varies by Plan	-	92,211,749	15,927,669	-	-	-	-	-	-	-	-	-
2017	741,491,982	Varies by Plan	-	539,354,648	133,683,255	68,454,079	-	-	-	-	-	-	-	-
2018	125,224,437	Varies by Plan	9,550,092	69,477,918	23,159,306	23,037,121	9,550,092	-	-	-	-	-	-	-
2019	(464,473,143)	Varies by Plan	(112,123,131)	(176,175,006)	(88,087,503)	(88,087,503)	(87,506,494)	(24,616,637)	-	-	-	-	-	-
2020	1,859,558,804	Varies by Plan	726,315,149	377,747,885	377,747,885	377,747,885	377,747,885	338,190,030	9,236,769	1,140,465	-	-	-	-
2021	(1,743,329,166)	Varies by Plan	(1,014,266,464)	-	(364,531,351)	(364,531,351)	(364,531,351)	(364,531,351)	(268,750,623)	(9,811,174)	(6,641,965)	-	-	-
2022	1,375,418,631	Varies by Plan	1,078,196,349	-	297,222,282	297,222,282	297,222,282	297,222,282	297,222,282	174,284,630	8,734,195	3,510,678	-	-
Total			687,671,995	826,485,443	97,881,372	313,842,513	232,482,414	246,264,324	37,708,428	165,613,921	2,092,230	3,510,678	-	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2023-2028)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
2014	\$ (159,724,630)	5.0000	\$ -	\$ (159,724,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	101,333,015	5.0000	-	101,333,015	-	-	-	-	-	-	-	-	-	-
2016	179,943,347	5.0000	-	179,943,347	-	-	-	-	-	-	-	-	-	-
2017	(118,296,196)	5.0000	-	(94,636,960)	(23,659,236)	-	-	-	-	-	-	-	-	-
2018	(38,017,285)	5.0000	-	(22,810,371)	(7,603,457)	(7,603,457)	-	-	-	-	-	-	-	-
2019	69,099,597	5.0000	13,819,921	27,639,838	13,819,919	13,819,919	13,819,921	-	-	-	-	-	-	-
2020	129,547,591	5.0000	51,819,037	25,909,518	25,909,518	25,909,518	25,909,518	25,909,519	-	-	-	-	-	-
2021	(625,833,949)	5.0000	(375,500,369)	-	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,789)	-	-	-	-	-
2022	530,561,469	5.0000	424,449,175	-	106,112,294	106,112,294	106,112,294	106,112,294	106,112,294	106,112,293	-	-	-	-
Total			114,587,764	57,653,757	(116,700,046)	13,071,484	20,674,943	6,855,023	(19,054,495)	106,112,293	-	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2028)	Increase (Decrease) in Pension Expense Arising from All Sources										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
2014	\$ (133,941,771)	Varies by Type	\$ -	\$ (133,978,865)	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	29,579,180	Varies by Type	-	29,589,766	(10,585)	-	-	-	-	-	-	-	-	-
2016	280,424,656	Varies by Type	-	265,454,424	14,970,232	-	-	-	-	-	-	-	-	-
2017	619,583,766	Varies by Type	-	441,606,720	109,646,607	68,330,439	-	-	-	-	-	-	-	-
2018	21,861,356	Varies by Type	4,716,955	10,241,793	3,413,931	3,488,677	4,716,955	-	-	-	-	-	-	-
2019	(606,268,930)	Varies by Type	(149,134,850)	(228,567,040)	(114,283,520)	(114,283,520)	(113,635,958)	(35,498,892)	-	-	-	-	-	-
2020	2,006,293,271	Varies by Type	784,882,913	407,136,786	407,136,786	407,136,786	407,136,786	367,172,795	9,412,972	1,160,360	-	-	-	-
2021	(2,321,827,386)	Varies by Type	(1,357,909,748)	-	(481,958,819)	(481,958,819)	(481,958,819)	(481,958,819)	(386,833,283)	(4,435,115)	(2,723,712)	-	-	-
2022	1,909,694,615	Varies by Type	1,505,581,928	-	404,112,687	404,112,687	404,112,687	404,112,687	280,904,353	8,813,465	3,526,049	-	-	-
Total			788,137,198	791,483,584	(61,048,274)	286,826,250	220,371,651	253,827,771	26,692,376	277,629,598	6,089,753	3,526,049	-	-



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 (2023-2027)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ 24,957,025	5.7000	\$ -	\$ 24,957,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,235,236	5.9800	-	4,235,237	-	-	-	-	-	-	-
2016	(10,881,976)	5.8568	-	(9,290,035)	(1,591,941)	-	-	-	-	-	-
2017	(812,730)	5.5110	-	(589,896)	(147,474)	(75,360)	-	-	-	-	-
2018	(63,290,278)	5.4093	(4,788,923)	(35,100,813)	(11,700,271)	(11,700,271)	(4,788,923)	-	-	-	-
2019	(208,589,919)	5.2686	(50,225,331)	(79,182,294)	(39,591,147)	(39,591,147)	(39,591,147)	(10,634,184)	-	-	-
2020	15,384,504	4.8974	5,960,418	3,141,362	3,141,362	3,141,362	3,141,362	2,819,056	-	-	-
2021	11,275,311	4.7334	6,511,163	2,382,074	2,382,074	2,382,074	2,382,074	2,382,074	1,747,015	-	-
2022	3,264,874	4.5782	2,551,739	-	-	713,135	713,135	713,135	713,135	412,334	-
Total			(39,990,934)	(91,829,414)	(47,507,397)	(45,130,207)	(38,143,499)	(4,719,919)	2,460,150	412,334	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ -	5.7000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(72,748,598)	5.9800	-	(72,748,598)	-	-	-	-	-	-	-
2016	108,344,338	5.8568	-	92,494,485	15,849,853	-	-	-	-	-	-
2017	718,062,723	5.5110	-	521,185,064	130,296,266	66,581,393	-	-	-	-	-
2018	121,297,818	5.4093	9,178,118	67,271,820	22,423,940	22,423,940	9,178,118	-	-	-	-
2019	(449,416,313)	5.2686	(108,212,721)	(170,601,796)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)	-	-	-
2020	1,783,984,276	4.8974	691,169,143	364,271,711	364,271,711	364,271,711	364,271,711	326,897,432	-	-	-
2021	(1,661,610,969)	4.7334	(959,531,715)	-	(351,039,627)	(351,039,627)	(351,039,627)	(351,039,627)	(257,452,461)	-	-
2022	1,307,586,426	4.5782	1,021,974,957	-	-	285,611,469	285,611,469	285,611,469	285,611,469	165,140,550	-
Total			654,577,782	801,872,686	96,501,245	302,547,988	222,720,773	238,557,451	28,159,008	165,140,550	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ (154,875,241)	5.0000	\$ -	\$ (154,875,241)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	98,213,520	5.0000	-	98,213,520	-	-	-	-	-	-	-
2016	173,740,466	5.0000	-	173,740,466	-	-	-	-	-	-	-
2017	(113,671,753)	5.0000	-	(90,937,404)	(22,734,349)	-	-	-	-	-	-
2018	(36,432,804)	5.0000	-	(21,859,683)	(7,286,561)	(7,286,560)	-	-	-	-	-
2019	66,250,781	5.0000	13,250,157	26,500,312	13,250,156	13,250,156	13,250,157	-	-	-	-
2020	123,868,297	5.0000	49,547,320	24,773,659	24,773,659	24,773,659	24,773,659	24,773,661	-	-	-
2021	(600,134,436)	5.0000	(360,080,662)	-	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,888)	-	-
2022	503,366,208	5.0000	402,692,966	-	-	100,673,242	100,673,242	100,673,242	100,673,242	100,673,240	-
Total			105,409,781	55,555,629	(112,023,982)	11,383,610	18,670,171	5,420,016	(19,353,646)	100,673,240	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ (129,918,216)	Varies by Type	\$ -	\$ (129,918,216)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	29,700,158	Varies by Type	-	29,700,159	-	-	-	-	-	-	-
2016	271,202,828	Varies by Type	-	256,944,916	14,257,912	-	-	-	-	-	-
2017	603,578,240	Varies by Type	-	429,657,764	107,414,443	66,506,033	-	-	-	-	-
2018	21,574,736	Varies by Type	4,389,195	10,311,324	3,437,108	3,437,109	4,389,195	-	-	-	-
2019	(591,755,451)	Varies by Type	(145,187,895)	(223,283,778)	(111,641,889)	(111,641,889)	(111,641,888)	(33,546,007)	-	-	-
2020	1,923,237,077	Varies by Type	746,676,881	392,186,732	392,186,732	392,186,732	392,186,732	354,490,149	-	-	-
2021	(2,250,470,094)	Varies by Type	(1,313,101,214)	-	(468,684,440)	(468,684,440)	(468,684,440)	(468,684,440)	(375,732,334)	-	-
2022	1,814,217,508	Varies by Type	1,427,219,662	-	-	386,997,846	386,997,846	386,997,846	386,997,846	266,226,124	-
Total			719,996,629	765,598,901	(63,030,134)	268,801,391	203,247,445	239,257,548	11,265,512	266,226,124	-



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

Judges

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience												
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2023-2027)	Recognized in Year Ending June 30								
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	
2014	\$ 340,738	3.38	\$ -	\$ 340,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(75,927)	3.92	-	(75,927)	-	-	-	-	-	-	-	-
2016	(1,055,087)	4.3761	-	(1,055,087)	-	-	-	-	-	-	-	-
2017	(2,410,397)	4.2897	-	(2,410,397)	(162,785)	-	-	-	-	-	-	-
2018	(1,556,919)	4.4649	-	(1,046,106)	(348,702)	(162,111)	-	-	-	-	-	-
2019	(448,314)	4.3537	(36,422)	(205,946)	(102,973)	(102,973)	(36,422)	-	-	-	-	-
2020	645,764	4.4255	208,007	145,919	145,919	145,919	145,919	62,088	-	-	-	-
2021	119,091	4.2770	63,401	-	27,845	27,845	27,845	27,845	7,711	-	-	-
2022	(127,080)	4.0420	(95,640)	-	-	(31,440)	(31,440)	(31,440)	(31,440)	(1,320)	-	-
Total			139,346	(4,144,021)	(440,696)	(122,760)	105,902	58,493	(23,729)	(1,320)		

Increase (Decrease) in Pension Expense Arising from changes in assumptions												
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2023-2027)	Recognized in Year Ending June 30								
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,931,030)	3.92	-	(1,931,030)	-	-	-	-	-	-	-	-
2016	(780,206)	4.3761	-	(780,206)	-	-	-	-	-	-	-	-
2017	6,201,124	4.2897	-	5,782,340	418,784	-	-	-	-	-	-	-
2018	761,957	4.4649	-	511,965	170,655	79,337	-	-	-	-	-	-
2019	(3,913,886)	4.3537	(317,970)	(1,797,958)	(898,979)	(898,979)	(317,970)	-	-	-	-	-
2020	16,820,569	4.4255	5,418,082	3,800,829	3,800,829	3,800,829	3,800,829	1,617,253	-	-	-	-
2021	(12,976,298)	4.2770	(6,908,354)	-	(3,033,972)	(3,033,972)	(3,033,972)	(3,033,972)	(840,410)	-	-	-
2022	10,407,662	4.0420	7,832,783	-	-	2,574,879	2,574,879	2,574,879	2,574,879	108,146	-	-
Total			6,024,541	5,585,940	457,317	2,522,094	3,023,766	1,158,160	1,734,469	108,146		

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments												
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2023-2027)	Recognized in Year Ending June 30								
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (3,029,943)	5.0000	\$ -	\$ (3,029,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,880,585	5.0000	-	1,880,585	-	-	-	-	-	-	-	-
2016	3,316,272	5.0000	-	3,316,272	-	-	-	-	-	-	-	-
2017	(2,218,591)	5.0000	-	(1,774,872)	(443,719)	-	-	-	-	-	-	-
2018	(700,149)	5.0000	-	(420,090)	(140,030)	(140,029)	-	-	-	-	-	-
2019	1,198,331	5.0000	239,667	479,332	239,666	239,666	239,667	-	-	-	-	-
2020	2,299,438	5.0000	919,774	459,888	459,888	459,888	459,888	459,886	-	-	-	-
2021	(9,554,604)	5.0000	(5,732,762)	-	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,920)	-	-	-
2022	9,191,546	5.0000	7,353,237	-	-	1,838,309	1,838,309	1,838,309	1,838,309	1,838,310	-	-
Total			2,779,916	911,172	(1,795,116)	486,913	626,943	387,274	(72,611)	1,838,310		

Increase (Decrease) in Pension Expense Arising from All Sources												
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2027)	Recognized in Year Ending June 30								
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (2,689,205)	Varies by Type	\$ -	\$ (2,689,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(126,372)	Varies by Type	-	(126,372)	-	-	-	-	-	-	-	-
2016	1,480,979	Varies by Type	-	1,480,979	-	-	-	-	-	-	-	-
2017	1,572,136	Varies by Type	-	1,759,856	(187,720)	-	-	-	-	-	-	-
2018	(1,495,111)	Varies by Type	-	(954,231)	(318,077)	(222,803)	-	-	-	-	-	-
2019	(1,495,111)	Varies by Type	(114,725)	(1,524,572)	(762,286)	(762,286)	(114,725)	-	-	-	-	-
2020	19,765,771	Varies by Type	6,545,863	4,406,636	4,406,636	4,406,636	4,406,636	2,139,227	-	-	-	-
2021	(22,411,811)	Varies by Type	(12,577,715)	-	(4,917,048)	(4,917,048)	(4,917,048)	(4,917,048)	(2,743,619)	-	-	-
2022	19,472,128	Varies by Type	15,090,380	-	-	4,381,748	4,381,748	4,381,748	4,381,748	1,945,136	-	-
Total			8,943,803	2,353,091	(1,778,495)	2,886,247	3,756,611	1,603,927	1,638,129	1,945,136		



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

Public Safety with Prior Main System Service

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience													
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2023-2028)	Recognized in Year Ending June 30									
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028	
2014	\$ 167,797	Varies by Plan*	\$ -	\$ 155,367	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	146,452	Varies by Plan*	-	146,452	-	-	-	-	-	-	-	-	-
2016	4,328,449	5.8647	-	3,690,255	638,194	-	-	-	-	-	-	-	-
2017	(357,125)	5.7816	-	(247,076)	(61,769)	(48,280)	-	-	-	-	-	-	-
2018	(308,824)	5.8355	(44,214)	(158,766)	(52,922)	(52,922)	(44,214)	-	-	-	-	-	-
2019	(1,297,486)	5.9581	(426,414)	(435,536)	(217,768)	(217,768)	(217,768)	(208,646)	-	-	-	-	-
2020	902,843	6.1352	461,369	147,158	147,158	147,158	147,158	147,158	147,158	19,895	-	-	-
2021	36,443,893	6.7228	25,602,013	-	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	3,918,253	-	-
2022	224,249	6.4415	189,436	-	-	34,813	34,813	34,813	34,813	34,813	34,813	34,813	15,371
Total			25,782,190	3,297,854	5,886,263	5,283,941	5,340,929	5,394,265	5,602,911	5,475,648	3,953,066	15,371	

Increase (Decrease) in Pension Expense Arising from changes in assumptions													
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2023-2028)	Recognized in Year Ending June 30									
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028	
2014	\$ -	Varies by Plan*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,249,599)	Varies by Plan*	-	(1,249,599)	-	-	-	-	-	-	-	-	-
2016	479,280	5.8647	-	408,615	70,665	-	-	-	-	-	-	-	-
2017	13,852,521	5.7816	-	9,583,868	2,395,967	1,872,686	-	-	-	-	-	-	-
2018	2,598,029	5.8355	371,974	1,335,633	445,211	445,211	371,974	-	-	-	-	-	-
2019	(10,179,710)	5.9581	(3,345,510)	(3,417,100)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)	-	-	-	-	-
2020	51,752,697	6.1352	26,446,581	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	1,140,465	-	-	-
2021	(61,777,231)	6.7228	(43,398,809)	-	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(6,641,965)	-	-
2022	51,220,896	6.4415	43,269,193	-	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	3,510,678	-
Total			23,343,429	15,096,789	449,454	7,807,211	5,861,288	5,560,904	7,197,864	(97,043)	1,309,738	3,510,678	

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments													
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2023-2028)	Recognized in Year Ending June 30									
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028	
2014	\$ (1,722,501)	5.0000	\$ -	\$ (1,722,501)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,129,415	5.0000	-	1,129,415	-	-	-	-	-	-	-	-	-
2016	2,653,578	5.0000	-	2,653,578	-	-	-	-	-	-	-	-	-
2017	(2,195,663)	5.0000	-	(1,756,532)	(439,131)	-	-	-	-	-	-	-	-
2018	(778,125)	5.0000	-	(466,875)	(155,625)	(155,625)	-	-	-	-	-	-	-
2019	1,437,981	5.0000	287,597	575,192	287,596	287,596	287,597	-	-	-	-	-	-
2020	2,923,305	5.0000	1,169,322	584,661	584,661	584,661	584,661	584,661	-	-	-	-	-
2021	(13,954,280)	5.0000	(8,372,568)	-	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	-	-	-	-
2022	15,623,659	5.0000	12,498,927	-	3,124,732	3,124,732	3,124,732	3,124,732	3,124,732	3,124,731	-	-	-
Total			5,583,278	996,938	(2,513,355)	1,050,508	1,206,134	918,537	333,876	3,124,731	-	-	-

Increase (Decrease) in Pension Expense Arising from All Sources													
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2028)	Recognized in Year Ending June 30									
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028	
2014	\$ (1,554,704)	Varies by Type	\$ -	\$ (1,567,134)	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	26,268	Varies by Type	-	26,268	-	-	-	-	-	-	-	-	-
2016	7,461,307	Varies by Type	-	6,752,448	708,859	-	-	-	-	-	-	-	-
2017	11,299,733	Varies by Type	-	7,580,260	1,895,067	1,824,406	-	-	-	-	-	-	-
2018	1,511,080	Varies by Type	327,760	709,992	236,664	236,664	327,760	-	-	-	-	-	-
2019	(10,039,215)	Varies by Type	(3,484,327)	(3,277,444)	(1,638,722)	(1,638,722)	(1,638,721)	(1,845,606)	-	-	-	-	-
2020	55,578,845	Varies by Type	28,077,272	9,167,191	9,167,191	9,167,191	9,167,191	8,582,530	1,160,360	-	-	-	-
2021	(39,287,618)	Varies by Type	(26,169,364)	-	(6,559,127)	(6,559,127)	(6,559,127)	(6,559,127)	(3,768,271)	(2,723,712)	-	-	-
2022	67,068,804	Varies by Type	55,957,556	-	11,111,248	11,111,248	11,111,248	11,111,248	11,111,247	7,986,516	3,526,049	-	-
Total			54,708,897	19,391,581	3,822,362	14,141,660	12,408,351	11,873,706	13,134,651	8,503,336	5,262,804	3,526,049	

*Recognition Period was 4.75 for National Guard and 7.21 for the rest of the Public Safety with Prior Main System Service in 2014 and 2.14 for National Guard and 5.97 for the rest of the Public Safety with Prior Main System Service in 2015.



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 (2023-2027)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
				Recognized in Year Ending June 30										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027			
2014	\$ 317,299	7.59	\$ -	\$ 292,635	\$ 24,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	90,044	6.53	-	82,740	7,304	-	-	-	-	-	-	-	-	-
2016	(49,495)	5.4025	-	(45,805)	(3,690)	-	-	-	-	-	-	-	-	-
2017	(31,768)	4.8165	-	(26,384)	(5,384)	-	-	-	-	-	-	-	-	-
2018	(189,775)	4.7417	-	(120,069)	(40,023)	(29,683)	-	-	-	-	-	-	-	-
2019	(559,665)	5.3789	(143,473)	(208,096)	(104,048)	(104,048)	(104,048)	(104,048)	(39,425)	-	-	-	-	-
2020	253,765	5.6463	118,933	44,944	44,944	44,944	44,944	44,944	29,045	-	-	-	-	-
2021	(502,566)	5.4903	(319,492)	-	(91,537)	(91,537)	(91,537)	(91,537)	(91,537)	(91,537)	(44,881)	-	-	-
2022	352,472	5.7217	290,869	-	-	61,603	61,603	61,603	61,603	61,603	61,603	61,603	44,457	-
Total			(53,163)	19,965	(167,770)	(118,721)	(89,038)	(24,415)	(889)	16,722	44,457			

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from changes in assumptions										
				Recognized in Year Ending June 30										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027			
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(220,413)	6.53	-	(202,524)	(17,889)	-	-	-	-	-	-	-	-	-
2016	96,006	5.4025	-	88,855	7,151	-	-	-	-	-	-	-	-	-
2017	3,375,614	4.8165	-	2,803,376	572,238	-	-	-	-	-	-	-	-	-
2018	566,633	4.7417	-	358,500	119,500	88,633	-	-	-	-	-	-	-	-
2019	(963,234)	5.3789	(246,930)	(358,152)	(179,076)	(179,076)	(179,076)	(67,854)	-	-	-	-	-	-
2020	7,001,262	5.6463	3,281,343	1,239,973	1,239,973	1,239,973	1,239,973	1,239,973	801,397	-	-	-	-	-
2021	(6,964,668)	5.4903	(4,427,586)	-	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(621,963)	-	-	-	-
2022	6,203,647	5.7217	5,119,416	-	-	1,084,231	1,084,231	1,084,231	1,084,231	1,084,231	1,084,231	782,492	-	-
Total			3,726,243	3,930,028	473,356	965,220	876,587	987,809	617,087	462,268	782,492			

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments										
				Recognized in Year Ending June 30										
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027			
2014	\$ (96,945)	5.0000	\$ -	\$ (96,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	109,495	5.0000	-	109,495	-	-	-	-	-	-	-	-	-	-
2016	233,031	5.0000	-	233,031	-	-	-	-	-	-	-	-	-	-
2017	(210,189)	5.0000	-	(168,152)	(42,037)	-	-	-	-	-	-	-	-	-
2018	(106,207)	5.0000	-	(63,723)	(21,241)	(21,243)	-	-	-	-	-	-	-	-
2019	212,504	5.0000	42,500	85,002	42,501	42,501	42,500	-	-	-	-	-	-	-
2020	456,551	5.0000	182,621	91,310	91,310	91,310	91,310	91,311	-	-	-	-	-	-
2021	(2,190,629)	5.0000	(1,314,377)	-	(438,126)	(438,126)	(438,126)	(438,126)	(438,125)	-	-	-	-	-
2022	2,380,056	5.0000	1,904,045	-	-	476,011	476,011	476,011	476,011	476,012	-	-	-	-
Total			814,789	190,018	(367,593)	150,453	171,695	129,196	37,886	476,012	-	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2027)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2020 & Prior	2021	2022	2023	2024	2025	2026	2027		
2014	\$ 220,354	Varies by Type	\$ -	\$ 195,690	\$ 24,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(20,874)	Varies by Type	-	(10,289)	(10,585)	-	-	-	-	-	-	-	-
2016	279,542	Varies by Type	-	276,081	3,461	-	-	-	-	-	-	-	-
2017	3,133,657	Varies by Type	-	2,608,840	524,817	-	-	-	-	-	-	-	-
2018	270,651	Varies by Type	-	174,708	58,236	37,707	-	-	-	-	-	-	-
2019	(1,310,395)	Varies by Type	(347,903)	(481,246)	(240,623)	(240,623)	(240,624)	(107,279)	-	-	-	-	-
2020	7,711,578	Varies by Type	3,582,897	1,376,227	1,376,227	1,376,227	1,376,228	830,442	-	-	-	-	-
2021	(9,657,863)	Varies by Type	(6,061,455)	-	(1,798,204)	(1,798,204)	(1,798,204)	(1,798,203)	(666,844)	-	-	-	-
2022	8,936,175	Varies by Type	7,314,330	-	-	1,621,845	1,621,845	1,621,845	1,621,845	1,621,846	826,949	-	-
Total			4,487,869	4,140,011	(62,007)	996,952	959,244	1,092,590	654,084	955,002	826,949		



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

Total PERS

	Outflow of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 41,957,348	\$ 37,510,986	\$ 11,992,834	\$ 12,119,793	\$ 12,119,793	\$ 11,713,656	\$ 8,161,420	\$ 5,949,585	\$ 3,997,523	\$ 15,371
Changes in assumptions	1,814,061,590	1,079,572,406	550,518,115	766,461,367	684,520,259	635,412,312	306,459,051	175,425,095	8,734,195	3,510,678
Difference between projected and actual earnings on investments	134,014,021	108,269,237	-	13,071,484	20,674,943	6,855,023	371,762	106,112,293	-	-
Total	1,990,032,959	1,225,352,629	562,510,949	791,652,644	717,314,995	653,980,991	314,992,233	287,486,973	12,731,718	3,526,049

	(Inflows) of Resources									
	Recognized in Year Ending June 30									
	Total Deferred (2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ (56,079,909)	\$ (130,166,602)	\$ (54,222,434)	\$ (52,207,540)	\$ (44,905,499)	\$ (11,005,232)	\$ (122,977)	\$ (46,201)	\$ -	\$ -
Changes in assumptions	(1,126,389,595)	(253,086,963)	(452,636,743)	(452,618,854)	(452,037,845)	(389,147,988)	(268,750,623)	(9,811,174)	(6,641,965)	-
Difference between projected and actual earnings on investments	(19,426,257)	(50,615,480)	(116,700,046)	-	-	-	(19,426,257)	-	-	-
Total	(1,201,895,761)	(433,869,045)	(623,559,223)	(504,826,394)	(496,943,344)	(400,153,220)	(288,299,857)	(9,857,375)	(6,641,965)	-

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities									
	Recognized in Year Ending June 30									
	Total Deferred (2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Total Liabilities	\$ 673,549,434	\$ 733,829,827	\$ 55,651,772	\$ 273,754,766	\$ 199,696,708	\$ 246,972,748	\$ 45,746,871	\$ 171,517,305	\$ 6,089,753	\$ 3,526,049
Total Assets	114,587,764	57,653,757	(116,700,046)	13,071,484	20,674,943	6,855,023	(19,054,495)	106,112,293	-	-
Total	788,137,198	791,483,584	(61,048,274)	286,826,250	220,371,651	253,827,771	26,692,376	277,629,598	6,089,753	3,526,049



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

Main System

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 15,023,320	\$ 32,333,624	\$ 5,523,436	\$ 6,236,571	\$ 6,236,571	\$ 5,914,265	\$ 2,460,150	\$ 412,334	\$ -
Changes in assumptions	1,722,322,218	1,045,223,080	532,841,770	738,888,513	659,061,298	612,508,901	285,611,469	165,140,550	-
Difference between projected and actual earnings on investments	124,763,427	104,468,185	-	11,383,610	18,670,171	5,420,016	-	100,673,240	-
Total	1,862,108,965	1,182,024,889	538,365,206	756,508,694	683,968,040	623,843,182	288,071,619	266,226,124	-

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (55,014,254)	\$ (124,163,038)	\$ (53,030,833)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)	\$ -	\$ -	\$ -
Changes in assumptions	(1,067,744,436)	(243,350,394)	(436,340,525)	(436,340,525)	(436,340,525)	(373,951,450)	(257,452,461)	-	-
Difference between projected and actual earnings on investments	(19,353,646)	(48,912,556)	(112,023,982)	-	-	-	(19,353,646)	-	-
Total	(1,142,112,336)	(416,425,988)	(601,395,340)	(487,707,303)	(480,720,595)	(384,585,634)	(276,806,107)	-	-

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 614,586,848	\$ 710,043,272	\$ 48,993,848	\$ 257,417,781	\$ 184,577,274	\$ 233,837,532	\$ 30,619,158	\$ 165,552,884	\$ -
Total Assets	105,409,781	55,555,629	(112,023,982)	11,383,610	18,670,171	5,420,016	(19,353,646)	100,673,240	-
Total	719,996,629	765,598,901	(63,030,134)	268,801,391	203,247,445	239,257,548	11,265,512	266,226,124	-



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

Judges

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 271,408	\$ 486,657	\$ 173,764	\$ 173,764	\$ 173,764	\$ 89,933	\$ 7,711	\$ -	\$ -
Changes in assumptions	13,250,865	10,095,134	4,390,268	6,455,045	6,375,708	4,192,132	2,574,879	108,146	-
Difference between projected and actual earnings on investments	2,852,527	1,907,733	-	486,913	626,943	387,274	-	1,838,310	-
Total	16,374,800	12,489,524	4,564,032	7,115,722	7,176,415	4,669,339	2,582,590	1,946,456	-

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (132,062)	\$ (4,630,678)	\$ (614,460)	\$ (296,524)	\$ (67,862)	\$ (31,440)	\$ (31,440)	\$ (1,320)	\$ -
Changes in assumptions	(7,226,324)	(4,509,194)	(3,932,951)	(3,932,951)	(3,351,942)	(3,033,972)	(840,410)	-	-
Difference between projected and actual earnings on investments	(72,611)	(996,561)	(1,795,116)	-	-	-	(72,611)	-	-
Total	(7,430,997)	(10,136,433)	(6,342,527)	(4,229,475)	(3,419,804)	(3,065,412)	(944,461)	(1,320)	-

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 6,163,887	\$ 1,441,919	\$ 16,621	\$ 2,399,334	\$ 3,129,668	\$ 1,216,653	\$ 1,710,740	\$ 106,826	\$ -
Total Assets	2,779,916	911,172	(1,795,116)	486,913	626,943	387,274	(72,611)	1,838,310	-
Total	8,943,803	2,353,091	(1,778,495)	2,886,247	3,756,611	1,603,927	1,638,129	1,945,136	-

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

Public Safety with Prior Main System Service

	Total Deferred				Outflow of Resources					
	(2023-2028)	2020 & Prior	2021	2022	Recognized in Year Ending June 30					
					2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 26,252,818	\$ 4,270,386	\$ 6,218,722	\$ 5,602,911	\$ 5,602,911	\$ 5,602,911	\$ 5,602,911	\$ 5,475,648	\$ 3,953,066	\$ 15,371
Changes in assumptions	70,087,748	19,763,488	11,347,215	18,704,972	16,759,049	16,387,075	16,387,075	9,092,168	7,951,703	3,510,678
Difference between projected and actual earnings on investments	5,583,278	1,669,749	-	1,050,508	1,206,134	918,537	333,876	3,124,731	-	-
Total	101,923,844	25,703,623	17,565,937	25,358,391	23,568,094	22,908,523	22,323,862	17,692,547	11,904,769	3,526,049

	Total Deferred				(Inflows) of Resources					
	(2023-2028)	2020 & Prior	2021	2022	Recognized in Year Ending June 30					
					2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ (470,628)	\$ (972,532)	\$ (332,459)	\$ (318,970)	\$ (261,982)	\$ (208,646)	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	(46,744,319)	(4,666,699)	(10,897,761)	(10,897,761)	(10,897,761)	(10,826,171)	(9,189,211)	(9,189,211)	(6,641,965)	-
Difference between projected and actual earnings on investments	-	(672,811)	(2,513,355)	-	-	-	-	-	-	-
Total	(47,214,947)	(6,312,042)	(13,743,575)	(11,216,731)	(11,159,743)	(11,034,817)	(9,189,211)	(9,189,211)	(6,641,965)	-

	Total Deferred				Increase (Decrease) in Pension Expense Arising from Assets and Liabilities					
	(2023-2028)	2020 & Prior	2021	2022	Recognized in Year Ending June 30					
					2023	2024	2025	2026	2027	2028
Total Liabilities	\$ 49,125,619	\$ 18,394,643	\$ 6,335,717	\$ 13,091,152	\$ 11,202,217	\$ 10,955,169	\$ 12,800,775	\$ 5,378,605	\$ 5,262,804	\$ 3,526,049
Total Assets	5,583,278	996,938	(2,513,355)	1,050,508	1,206,134	918,537	333,876	3,124,731	-	-
Total	54,708,897	19,391,581	3,822,362	14,141,660	12,408,351	11,873,706	13,134,651	8,503,336	5,262,804	3,526,049



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

Public Safety without Prior Main System Service

	Total		Outflow of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 409,802	\$ 420,319	\$ 76,912	\$ 106,547	\$ 106,547	\$ 106,547	\$ 90,648	\$ 61,603	\$ 44,457
Changes in assumptions	8,400,759	4,490,704	1,938,862	2,412,837	2,324,204	2,324,204	1,885,628	1,084,231	782,492
Difference between projected and actual earnings on investments	814,789	223,570	-	150,453	171,695	129,196	37,886	476,012	-
Total	9,625,350	5,134,593	2,015,774	2,669,837	2,602,446	2,559,947	2,014,162	1,621,846	826,949

	Total		(Inflows) of Resources						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (462,965)	\$ (400,354)	\$ (244,682)	\$ (225,268)	\$ (195,585)	\$ (130,962)	\$ (91,537)	\$ (44,881)	\$ -
Changes in assumptions	(4,674,516)	(560,676)	(1,465,506)	(1,447,617)	(1,447,617)	(1,336,395)	(1,268,541)	(621,963)	-
Difference between projected and actual earnings on investments	-	(33,552)	(367,593)	-	-	-	-	-	-
Total	(5,137,481)	(994,582)	(2,077,781)	(1,672,885)	(1,643,202)	(1,467,357)	(1,360,078)	(666,844)	-

	Total		Increase (Decrease) in Pension Expense Arising from Assets and Liabilities						
	Deferred		Recognized in Year Ending June 30						
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 3,673,080	\$ 3,949,993	\$ 305,586	\$ 846,499	\$ 787,549	\$ 963,394	\$ 616,198	\$ 478,990	\$ 826,949
Total Assets	814,789	190,018	(367,593)	150,453	171,695	129,196	37,886	476,012	-
Total	4,487,869	4,140,011	(62,007)	996,952	959,244	1,092,590	654,084	955,002	826,949



Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2021	June 30, 2022
Assets		
Cash	\$ 16,168,202	\$ 19,350,154
Receivables		
Contribution receivable	12,731,180	11,011,361
Interest receivable	8,205,048	8,369,490
Due from other fiduciary funds	0	0
Due from Uniform Group Insurance Plan	-	0
Due from other state agencies	-	0
Total receivables	<u>20,936,228</u>	<u>19,380,851</u>
Investments		
External Investment Pool	3,917,244,099	3,599,792,150
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	<u>3,917,244,099</u>	<u>3,599,792,150</u>
Prepaid expenses	-	-
Invested Securities Lending Collateral	15,875,367	23,022,445
Capital assets (net of depreciation/ amortization)	123,726	174,532
Total assets	<u>3,970,347,622</u>	<u>3,661,720,132</u>
Liabilities		
Salaries payable	131,657	119,901
Accounts payable	4,471,974	2,697,848
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	15,875,367	23,022,445
Due to other state agencies	18,050	14,068
Accrued compensated absences	127,874	93,968
Total liabilities	<u>20,624,922</u>	<u>25,948,230</u>
Net position restricted for pensions	<u>\$ 3,949,722,700</u>	<u>\$ 3,635,771,902</u>

Statement of Changes in Fiduciary Net Position

	Fiscal Year Ending									
	June 30, 2021					June 30, 2022				
	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
Additions										
Contributions:										
From employer	\$ 83,508,849	\$ 1,389,483	\$ 5,470,675	\$ 896,633	\$ 91,265,640	\$ 87,430,734	\$ 1,661,040	\$ 6,507,951	\$ 1,031,058	\$ 96,630,783
From employee	81,568,186	634,464	3,093,634	618,472	85,914,756	84,487,263	758,464	3,670,857	717,355	89,633,939
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(12,595,524)	-	12,595,524	-	-	(226,926)	-	226,926	-	-
Total contributions	152,481,511	2,023,947	21,159,833	1,515,105	177,180,396	171,691,071	2,419,504	10,405,734	1,748,413	186,264,722
Investment income:	808,404,721	13,443,484	19,768,050	3,100,259	844,716,514	(243,036,606)	(4,454,988)	(7,561,811)	(1,149,639)	(256,203,044)
Securities Lending Income	216,695	-	-	-	216,695	130,680	-	-	-	130,680
Repurchase service credit	6,894,649	-	100,219	134,401	7,129,269	10,069,185	-	106,004	74,046	10,249,235
Miscellaneous income	(1,723)	-	-	-	(1,723)	14,125	-	-	-	14,125
Total additions	967,995,853	15,467,431	41,028,102	4,749,765	1,029,241,151	(61,131,545)	(2,035,484)	2,949,927	672,820	(59,544,282)
Deductions										
Total benefits, refunds and transfers	224,265,853	3,476,894	3,340,691	216,966	231,300,404	244,406,592	3,616,361	3,789,629	253,667	252,066,249
Administrative expenses	2,475,682	7,207	70,701	15,596	2,569,186	2,250,049	6,248	65,321	18,649	2,340,267
Total deductions	226,741,535	3,484,101	3,411,392	232,562	233,869,590	246,656,641	3,622,609	3,854,950	272,316	254,406,516
Change in net position	741,254,318	11,983,330	37,616,710	4,517,203	795,371,561	(307,788,186)	(5,658,093)	(905,023)	400,504	(313,950,798)
Net position restricted for pensions										
Beginning of year	3,011,499,294	56,273,160	74,280,460	12,298,225	3,154,351,139	3,752,753,612	68,256,490	111,897,170	16,815,428	3,949,722,700
End of year	\$ 3,752,753,612	\$ 68,256,490	\$ 111,897,170	\$ 16,815,428	\$ 3,949,722,700	\$ 3,444,965,426	\$ 62,598,397	\$ 110,992,147	\$ 17,215,932	\$ 3,635,771,902



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Fiscal Year Ended June 30, 2022

	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
Total Pension Liability					
Service Cost	\$ 131,755,463	\$ 2,045,083	\$ 7,832,942	\$ 1,563,796	\$ 143,197,284
Interest on the Total Pension Liability	331,777,686	3,685,637	9,131,930	1,066,789	345,662,042
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes ¹	3,264,874	(127,080)	224,249	352,472	3,714,515
Benefit payments and refunds	(244,406,592)	(3,616,361)	(3,789,629)	(253,667)	(252,066,249)
Net Change in Total Pension Liability	\$ 1,529,977,857	\$ 12,394,941	\$ 64,620,388	\$ 8,933,037	\$ 1,615,926,223
Total Pension Liability - Beginning ²	4,795,054,158	53,424,304	128,468,679	14,595,856	4,991,542,997
Total Pension Liability - Ending (a)²	\$ 6,325,032,015	\$ 65,819,245	\$ 193,089,067	\$ 23,528,893	\$ 6,607,469,220
Plan Fiduciary Net Position					
Employer Contributions	\$ 87,430,734	\$ 1,661,040	\$ 6,507,951	\$ 1,031,058	\$ 96,630,783
Employee Contributions	84,487,263	758,464	3,670,857	717,355	89,633,939
Contribution - Service Credit Repurchase	10,069,185	-	106,004	74,046	10,249,235
Pension Plan Net Investment Income	(242,905,926)	(4,454,988)	(7,561,811)	(1,149,639)	(256,072,364)
Benefit Payments and Refunds	(244,406,592)	(3,616,361)	(3,789,629)	(253,667)	(252,066,249)
Pension Plan Administrative Expense	(2,250,049)	(6,248)	(65,321)	(18,649)	(2,340,267)
Transfers and Other Income	(212,801)	-	226,926	-	14,125
Net Change in Plan Fiduciary Net Position	\$ (307,788,186)	\$ (5,658,093)	\$ (905,023)	\$ 400,504	\$ (313,950,798)
Plan Fiduciary Net Position - Beginning	3,752,753,612	68,256,490	111,897,170	16,815,428	3,949,722,700
Plan Fiduciary Net Position - Ending (b)	\$ 3,444,965,426	\$ 62,598,397	\$ 110,992,147	\$ 17,215,932	\$ 3,635,771,902
Net Pension Liability - Ending (a) - (b)	\$ 2,880,066,589	\$ 3,220,848	\$ 82,096,920	\$ 6,312,961	\$ 2,971,697,318
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	54.47%	95.11%	57.48%	73.17%	55.03%
Covered Employee Payroll	\$ 1,160,836,487	\$ 8,729,372	\$ 64,746,118	\$ 13,995,584	\$ 1,248,307,560
Net Pension Liability as a Percentage of Covered Employee Payroll	248.10%	36.90 %	126.80%	45.11 %	238.06%

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

² The total pension liability is based on a single discount rate of 7.00% for the beginning of the fiscal year and 5.10% 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,	2022	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability									
Service Cost	\$ 143,197,284	\$ 242,751,143	\$ 135,139,549	\$ 172,183,673	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	345,662,042	296,285,379	317,129,010	294,701,001	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes	-	-	-	-	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience Assumption Changes ²	3,714,515	47,335,729	17,186,876	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Benefit payments and refunds	(252,066,249)	(231,300,404)	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ 1,615,926,223	\$ (1,388,257,319)	\$ 2,110,460,351	\$ (406,241,790)	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning ³	4,991,542,997	6,379,800,316	4,269,339,965	4,675,581,755	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
Total Pension Liability - Ending (a)³	\$ 6,607,469,220	\$ 4,991,542,997	\$ 6,379,800,316	\$ 4,269,339,965	\$ 4,675,581,755	\$ 4,354,371,690	\$ 3,396,565,467	\$ 3,052,446,539	\$ 2,918,552,143
Plan Fiduciary Net Position									
Employer Contributions	\$ 96,630,783	\$ 91,265,640	\$ 85,504,033	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	89,633,939	85,914,756	81,477,666	78,213,580	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	10,249,235	7,129,269	10,818,588	7,219,697	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	(256,072,364)	844,933,209	101,105,998	159,824,092	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(252,066,249)	(231,300,404)	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,340,267)	(2,569,186)	(2,729,759)	(2,531,304)	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	14,125	(1,723)	(2,580)	(5,641)	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	(313,950,798)	795,371,561	57,620,058	126,550,805	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	3,949,722,700	3,154,351,139	3,096,731,081	2,970,180,276	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 3,635,771,902	\$ 3,949,722,700	\$ 3,154,351,139	\$ 3,096,731,081	\$ 2,970,180,276	\$ 2,727,835,589	\$ 2,414,895,657	\$ 2,371,710,809	\$ 2,281,582,863
Net Pension Liability - Ending (a) - (b)	\$ 2,971,697,318	\$ 1,041,820,297	\$ 3,225,449,177	\$ 1,172,608,884	\$ 1,705,401,479	\$ 1,626,536,101	\$ 981,669,810	\$ 680,735,730	\$ 636,969,280
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	55.03 %	79.13 %	49.44 %	72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,248,307,560	\$ 1,213,675,937	\$ 1,167,767,935	\$ 1,098,416,146	\$ 1,075,957,954	\$ 1,063,371,798	\$ 1,048,548,467	\$ 973,536,402	\$ 888,452,060
Net Pension Liability as a Percentage of Covered Employee Payroll	238.06 %	85.84 %	276.21 %	106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

¹ Benefit Changes include liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal years 2017, 2018, 2019, 2021, and 2022), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

³ The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 7.50% through the beginning of fiscal year 2020, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

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,	2022	2021	2020	2019	2018	2017	2016 ¹	2015	2014
Total Pension Liability									
Service Cost	\$ 131,755,463	\$ 226,377,574	\$ 126,957,113	\$ 163,389,573	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	331,777,686	285,757,397	307,082,345	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes	-	-	-	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience Assumption Changes ²	3,264,874	11,275,311	15,384,504	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Benefit payments and refunds	(244,406,592)	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ 1,529,977,857	\$ (1,362,466,540)	\$ 2,021,267,711	\$ (400,675,174)	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning ³	4,795,054,158	6,157,520,698	4,136,252,987	4,536,928,161	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a)³	\$ 6,325,032,015	\$ 4,795,054,158	\$ 6,157,520,698	\$ 4,136,252,987	\$ 4,536,928,161	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position									
Employer Contributions	\$ 87,430,734	\$ 83,508,849	\$ 78,110,561	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	84,487,263	81,568,186	77,718,958	74,974,506	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	10,069,185	6,894,649	9,884,501	7,079,729	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	(242,905,926)	808,621,416	96,629,522	153,116,719	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(244,406,592)	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,250,049)	(2,475,682)	(2,639,036)	(2,455,262)	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	(212,801)	(12,597,247)	(245,313)	(1,679,310)	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	(307,788,186)	741,254,318	47,318,666	114,861,553	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	3,752,753,612	3,011,499,294	2,964,180,628	2,849,319,075	2,620,545,753	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 3,444,965,426	\$ 3,752,753,612	\$ 3,011,499,294	\$ 2,964,180,628	\$ 2,849,319,075	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$ 2,880,066,589	\$ 1,042,300,546	\$ 3,146,021,404	\$ 1,172,072,359	\$ 1,687,609,086	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	54.47 %	78.26 %	48.91 %	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,160,836,487	\$ 1,132,390,738	\$ 1,103,120,694	\$ 1,040,170,174	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage of Covered Employee Payroll	248.10 %	92.04 %	285.19 %	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

¹ Benefit Changes include liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal years 2017, 2018, 2019, 2021, and 2022), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

³ The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 7.50% through the beginning of fiscal year 2020, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

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,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 2,045,083	\$ 3,041,091	\$ 1,694,780	\$ 2,025,437	\$ 1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	3,685,637	2,948,860	3,285,140	2,939,096	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 ¹	(127,080)	119,091	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Benefit payments and refunds	(3,616,361)	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 12,394,941	\$ (10,344,150)	\$ 19,209,573	\$ (2,452,719)	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	53,424,304	63,768,454	44,558,881	47,011,600	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a)²	\$ 65,819,245	\$ 53,424,304	\$ 63,768,454	\$ 44,558,881	\$ 47,011,600	\$ 45,789,468	\$ 39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position									
Employer Contributions	\$ 1,661,040	\$ 1,389,483	\$ 1,570,506	\$ 1,425,454	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	758,464	634,464	673,310	650,888	645,523	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	-	-	-	40,132	209,119	-	111,586	143,801	180,146
Pension Plan Net Investment Income	(4,454,988)	13,443,484	1,822,701	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,616,361)	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(6,248)	(7,207)	(11,752)	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(5,658,093)	11,983,330	818,085	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	68,256,490	56,273,160	55,455,075	53,493,730	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 62,598,397	\$ 68,256,490	\$ 56,273,160	\$ 55,455,075	\$ 53,493,730	\$ 49,576,578	\$ 44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ 3,220,848	\$ (14,832,186)	\$ 7,495,294	\$ (10,896,194)	\$ (6,482,130)	\$ (3,787,110)	\$ (4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	95.11 %	127.76 %	88.25 %	124.45 %	113.79 %	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 8,729,372	\$ 8,654,665	\$ 8,438,678	\$ 8,164,306	\$ 8,008,841	\$ 7,866,090	\$ 7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage of Covered Employee Payroll	36.90 %	(171.38)%	88.82 %	(133.46)%	(80.94)%	(48.14)%	(56.07)%	(68.29)%	(56.43)%

¹ Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal years 2017, 2018, 2019, 2021 and 2022), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

² The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 7.50% through the beginning of fiscal year 2020, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

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,	2022	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability									
Service Cost	\$ 7,832,942	\$ 10,658,465	\$ 5,116,501	\$ 5,697,742	\$ 4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	9,131,930	6,655,883	6,005,848	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes	-	-	-	-	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience	224,249	36,443,893	902,843	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes ²	51,220,896	(61,777,231)	51,752,697	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	(3,789,629)	(3,340,691)	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ 64,620,388	\$ (11,359,681)	\$ 60,800,719	\$ (3,134,572)	\$ 9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning ³	128,468,679	139,828,360	79,027,641	82,162,213	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
Total Pension Liability - Ending (a)³	\$ 193,089,067	\$ 128,468,679	\$ 139,828,360	\$ 79,027,641	\$ 82,162,213	\$ 73,040,417	\$ 53,865,148	\$ 34,317,782	\$ 30,791,599
Plan Fiduciary Net Position									
Employer Contributions	\$ 6,507,951	\$ 5,470,675	\$ 4,845,254	\$ 3,762,300	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	3,670,857	3,093,634	2,478,776	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	106,004	100,219	327,833	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	(7,561,811)	19,768,050	2,290,579	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(3,789,629)	(3,340,691)	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(65,321)	(70,701)	(62,343)	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	226,926	12,595,524	242,733	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	(905,023)	37,616,710	7,145,662	8,276,821	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	111,897,170	74,280,460	67,134,798	58,857,977	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
Plan Fiduciary Net Position - Ending (b)	\$ 110,992,147	\$ 111,897,170	\$ 74,280,460	\$ 67,134,798	\$ 58,857,977	\$ 51,024,228	\$ 42,406,694	\$ 28,691,976	\$ 24,806,508
Net Pension Liability - Ending (a) - (b)	\$ 82,096,920	\$ 16,571,509	\$ 65,547,900	\$ 11,892,843	\$ 23,304,236	\$ 22,016,189	\$ 11,458,454	\$ 5,625,806	\$ 5,985,091
Plan Fiduciary Net Position as a Percentage									
of Total Pension Liability	57.48 %	87.10 %	53.12 %	84.95 %	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 64,746,118	\$ 61,533,502	\$ 45,383,846	\$ 40,291,954	\$ 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	126.80 %	26.93 %	144.43 %	29.52 %	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

¹ Benefit Changes include liability attributable to transfer of members.

² Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal years 2017, 2018, 2019, 2021, and 2022), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

³ The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 7.50% through the beginning of fiscal year 2020, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

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,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 1,563,796	\$ 2,674,013	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	1,066,789	923,239	755,677	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience Assumption Changes ¹	352,472	(502,566)	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Benefit payments and refunds	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 8,933,037	\$ (4,086,948)	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	14,595,856	18,682,804	9,500,456	9,479,781	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
Total Pension Liability - Ending (a)²	\$ 23,528,893	\$ 14,595,856	\$ 18,682,804	\$ 9,500,456	\$ 9,479,781	\$ 7,667,872	\$ 3,499,776	\$ 2,675,506	\$ 2,190,975
Plan Fiduciary Net Position									
Employer Contributions	\$ 1,031,058	\$ 896,633	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	717,355	618,472	606,622	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	74,046	134,401	606,254	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	(1,149,639)	3,100,259	363,196	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(253,667)	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(18,649)	(15,596)	(16,628)	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	400,504	4,517,203	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	16,815,428	12,298,225	9,960,580	8,509,494	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
Plan Fiduciary Net Position - Ending (b)	\$ 17,215,932	\$ 16,815,428	\$ 12,298,225	\$ 9,960,580	\$ 8,509,494	\$ 6,689,031	\$ 3,435,724	\$ 2,792,541	\$ 2,204,318
Net Pension Liability - Ending (a) - (b)	\$ 6,312,961	\$ (2,219,572)	\$ 6,384,579	\$ (460,124)	\$ 970,287	\$ 978,841	\$ 64,052	\$ (117,035)	\$ (13,343)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	73.17 %	115.21 %	65.83 %	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 13,995,584	\$ 11,097,033	\$ 10,824,717	\$ 9,789,712	\$ 6,110,843	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
Net Pension Liability as a Percentage of Covered Employee Payroll	45.11 %	(20.00)%	58.98 %	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

¹ Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal years 2017, 2018, 2019, 2021, and 2022), difference in liability due to change in the inflation assumption (in fiscal year 2017) and difference in liability due to change in actuary (in fiscal year 2016). The impact resulting from the change in the interest rate earned on member contributions is included with assumption changes.

² The total pension liability is based on a single discount rate of 8.00% through the beginning of fiscal year 2017, 6.44% through the beginning of fiscal year 2018, 6.32% through the beginning of fiscal year 2019, 7.50% through the beginning of fiscal year 2020, 4.64% through the beginning of fiscal year 2021, 7.00% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Total PERS

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$2,918,552,143	\$ 2,281,582,863	\$ 636,969,280	78.18 %	\$ 888,452,060	71.69 %
2015	3,052,446,539	2,371,710,809	680,735,730	77.70 %	973,536,402	69.92 %
2016	3,396,565,467	2,414,895,657	981,669,810	71.10 %	1,048,548,467	93.62 %
2017	4,354,371,690	2,727,835,589	1,626,536,101	62.65 %	1,063,371,798	152.96 %
2018	4,675,581,755	2,970,180,276	1,705,401,479	63.53 %	1,075,957,954	158.50 %
2019	4,269,339,965	3,096,731,081	1,172,608,884	72.53 %	1,098,416,146	106.75 %
2020	6,379,800,316	3,154,351,139	3,225,449,177	49.44 %	1,167,767,935	276.21 %
2021	4,991,542,997	3,949,722,700	1,041,820,297	79.13 %	1,213,675,937	85.84 %
2022	6,607,469,220	3,635,771,902	2,971,697,318	55.03 %	1,248,307,560	238.06 %

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

Ten fiscal years will be built prospectively.

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

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Main System

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %
2018	4,536,928,161	2,849,319,075	1,687,609,086	62.80 %	1,027,317,202	164.27 %
2019	4,136,252,987	2,964,180,628	1,172,072,359	71.66 %	1,040,170,174	112.68 %
2020	6,157,520,698	3,011,499,294	3,146,021,404	48.91 %	1,103,120,694	285.19 %
2021	4,795,054,158	3,752,753,612	1,042,300,546	78.26 %	1,132,390,738	92.04 %
2022	6,325,032,015	3,444,965,426	2,880,066,589	54.47 %	1,160,836,487	248.10 %

Judges

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 38,989,792	\$ 42,713,635	\$ (3,723,843)	109.55 %	\$ 6,598,981	(56.43)%
2015	39,381,443	44,137,412	(4,755,969)	112.08 %	6,964,502	(68.29)%
2016	39,819,443	44,269,616	(4,450,173)	111.18 %	7,937,062	(56.07)%
2017	45,789,468	49,576,578	(3,787,110)	108.27 %	7,866,090	(48.14)%
2018	47,011,600	53,493,730	(6,482,130)	113.79 %	8,008,841	(80.94)%
2019	44,558,881	55,455,075	(10,896,194)	124.45 %	8,164,306	(133.46)%
2020	63,768,454	56,273,160	7,495,294	88.25 %	8,438,678	88.82 %
2021	53,424,304	68,256,490	(14,832,186)	127.76 %	8,654,665	(171.38)%
2022	65,819,245	62,598,397	3,220,848	95.11 %	8,729,372	36.90 %

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

Ten fiscal years will be built prospectively.

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

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

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 ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 30,791,599	\$ 24,806,508	\$ 5,985,091	80.56 %	\$ 13,394,927	44.68 %
2015	34,317,782	28,691,976	5,625,806	83.61 %	16,732,974	33.62 %
2016	53,865,148	42,406,694	11,458,454	78.73 %	28,225,868	40.60 %
2017	73,040,417	51,024,228	22,016,189	69.86 %	28,765,678	76.54 %
2018	82,162,213	58,857,977	23,304,236	71.64 %	34,521,069	67.51 %
2019	79,027,641	67,134,798	11,892,843	84.95 %	40,291,954	29.52 %
2020	139,828,360	74,280,460	65,547,900	53.12 %	45,383,846	144.43 %
2021	128,468,679	111,897,170	16,571,509	87.10 %	61,533,502	26.93 %
2022	193,089,067	110,992,147	82,096,920	57.48 %	64,746,118	126.80 %

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 ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,190,975	\$ 2,204,318	\$ (13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015	2,675,506	2,792,541	(117,035)	104.37 %	3,641,404	(3.21)%
2016	3,499,776	3,435,724	64,052	98.17 %	4,621,494	1.39 %
2017	7,667,872	6,689,031	978,841	87.23 %	5,896,777	16.60 %
2018	9,479,781	8,509,494	970,287	89.76 %	6,110,843	15.88 %
2019	9,500,456	9,960,580	(460,124)	104.84 %	9,789,712	(4.70)%
2020	18,682,804	12,298,225	6,384,579	65.83 %	10,824,717	58.98 %
2021	14,595,856	16,815,428	(2,219,572)	115.21 %	11,097,033	(20.00)%
2022	23,528,893	17,215,932	6,312,961	73.17 %	13,995,584	45.11 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Total PERS

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 107,851,326	\$ 61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973	70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167	77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200	78,933,571	37,630,629	1,063,371,798	7.42 %
2018	125,714,098	80,727,209	44,986,889	1,075,957,954	7.50 %
2019	127,128,925	81,588,318	45,540,607	1,098,416,146	7.43 %
2020	140,537,325	85,504,033	55,033,292	1,167,767,935	7.32 %
2021	157,543,031	91,265,640	66,277,391	1,213,675,937	7.52 %
2022	157,389,667	96,630,783	60,758,884	1,248,307,560	7.74 %

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

Ten fiscal years will be built prospectively.

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



Schedule of Contributions Multiyear Last 10 Fiscal Years

Main System

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 105,092,504	\$ 58,872,974	\$ 46,219,530	\$ 865,868,265	6.80 %
2015	104,636,238	67,669,374	36,966,864	946,197,522	7.15 %
2016	121,358,455	72,960,488	48,397,967	1,007,764,043	7.24 %
2017	112,981,892	74,023,555	38,958,337	1,020,843,253	7.25 %
2018	122,272,212	75,666,300	46,605,912	1,027,317,202	7.37 %
2019	123,630,789	75,730,260	47,900,529	1,040,170,174	7.28 %
2020	135,980,074	78,110,561	57,869,513	1,103,120,694	7.08 %
2021	151,280,352	83,508,849	67,771,503	1,132,390,738	7.37 %
2022	149,553,767	87,430,734	62,123,033	1,160,836,487	7.53 %

Judges

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 1,099,249	\$ 1,159,604	\$ (60,355)	\$ 6,598,981	17.57 %
2015	1,030,705	1,225,358	(194,653)	6,964,502	17.59 %
2016	781,713	1,364,327	(582,614)	7,937,062	17.19 %
2017	734,399	1,407,326	(672,927)	7,866,090	17.89 %
2018	393,904	1,413,703	(1,019,799)	8,008,841	17.65 %
2019	168,596	1,425,454	(1,256,858)	8,164,306	17.46 %
2020	240,210	1,570,506	(1,330,296)	8,438,678	18.61 %
2021	765,599	1,389,483	(623,884)	8,654,665	16.05 %
2022	768,657	1,661,040	(892,383)	8,729,372	19.03 %

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

Ten fiscal years will be built prospectively.

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



Schedule of Contributions Multiyear Last 10 Fiscal Years

Public Safety with Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 1,449,458	\$ 1,385,958	\$ 63,500	\$ 13,394,927	10.35 %
2015	1,577,004	1,638,384	(61,380)	16,732,974	9.79 %
2016	1,828,196	2,384,097	(555,901)	28,225,868	8.45 %
2017	2,514,672	3,005,338	(490,666)	28,765,678	10.45 %
2018	2,602,245	3,175,608	(573,363)	34,521,069	9.20 %
2019	2,911,194	3,762,300	(851,106)	40,291,954	9.34 %
2020	3,817,846	4,845,254	(1,027,408)	45,383,846	10.68 %
2021	4,581,035	5,470,675	(889,640)	61,533,502	8.89 %
2022	6,185,915	6,507,951	(322,036)	64,746,118	10.05 %

Public Safety without Prior Main System Service

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2014	\$ 210,115	\$ 242,514	\$ (32,399)	\$ 2,589,887	9.36 %
2015	270,026	309,419	(39,393)	3,641,404	8.50 %
2016	367,803	371,664	(3,861)	4,621,494	8.04 %
2017	333,237	497,352	(164,115)	5,896,777	8.43 %
2018	445,737	471,598	(25,861)	6,110,843	7.72 %
2019	418,346	670,304	(251,958)	9,789,712	6.85 %
2020	499,195	977,712	(478,517)	10,824,717	9.03 %
2021	916,045	896,633	19,412	11,097,033	8.08 %
2022	881,328	1,031,058	(149,730)	13,995,584	7.37 %

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

Ten fiscal years will be built prospectively.

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



Notes to Schedule of Contributions

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

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Open Period Assumed annual payroll growth of 3.50% (3.00% for Judges)
Remaining Amortization Period	20 years
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Investment Rate of Return	7.00%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes The interest rate on member contributions decreased from 7.00% to 6.50%, effective January 1, 2021. The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75% (compared to 2.00% for members enrolled before January 1, 2020). The investment return assumption was updated from 7.50% to 7.00% beginning with the actuarial valuation as of July 1, 2020. Other updates to actuarial assumptions since the July 1, 2019 valuation include changes to mortality tables used for the valuation as well as changes to rates of annual salary increases, separation for active membership, disability, and retirement. The actuarial assumptions were based on an experience review for the period from July 1, 2014 to July 1, 2019. The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System.

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

Valuation Date	July 1, 2022
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Single Discount Rate	5.10% (Based on an investment return assumption of 6.50% and a municipal bond rate of 3.69%)
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes The interest rate on member contributions decreased from 7.00% to 6.50% effective January 1, 2021. The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75% (compared to 2.00% for members enrolled before January 1, 2020). The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System. The investment return assumption was updated from 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 were based on an experience review for the period from July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

<u>FY Ending June 30,</u>	<u>Annual Return¹</u>
2014	
2015	
2016	
2017	
2018	
2019	
2020	
2021	
2022	

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

Schedule of Reconciliation of Net Pension Liability

Total PERS

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 741,654,783	\$ 63,498,110	\$ 61,661,050	\$ (106,522,563)	\$ -	\$ 636,969,280
2015	636,969,280	65,583,834	70,842,535	21,605,944	(27,419,208)	680,735,731
2016	680,735,730	131,182,581	77,080,576	227,386,103	(19,445,972)	981,669,810
2017	981,669,810	248,308,126	78,933,571	509,182,086	33,690,351	1,626,536,101
2018	1,626,536,101	285,279,557	80,727,209	18,447,425	144,134,394	1,705,401,479
2019	1,705,401,479	219,472,760	81,588,318	(491,985,410)	178,691,627	1,172,608,884
2020	1,172,608,884	580,758,774	85,504,033	1,599,156,485	41,570,933	3,225,449,177
2021	3,225,449,177	168,415,872	91,265,640	(1,839,868,567)	420,910,545	1,041,820,297
2022	1,041,820,297	403,639,439	96,630,783	1,505,581,928	(117,286,437)	2,971,697,318

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
2019	1,687,609,086	213,798,152	75,730,260	(480,113,562)	173,491,057	1,172,072,359
2020	1,172,072,359	560,379,958	78,110,561	1,531,050,345	39,370,697	3,146,021,404
2021	3,146,021,404	167,227,951	83,508,849	(1,781,785,654)	405,654,306	1,042,300,546
2022	1,042,300,546	379,780,660	87,430,734	1,427,219,662	(118,196,455)	2,880,066,589

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)
2019	(6,482,130)	154,841	1,425,454	(2,401,583)	741,868	(10,896,194)
2020	(10,896,194)	4,467,983	1,570,506	15,359,135	(134,876)	7,495,294
2021	7,495,294	(304,681)	1,389,483	(17,494,763)	3,138,553	(14,832,186)
2022	(14,832,186)	3,128,193	1,661,040	15,090,380	(1,495,501)	3,220,848

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
2019	23,304,236	4,400,700	3,762,300	(8,400,493)	3,649,300	11,892,843
2020	11,892,843	13,876,888	4,845,254	46,411,654	1,788,231	65,547,900
2021	65,547,900	(395,736)	5,470,675	(32,728,491)	10,381,489	16,571,509
2022	16,571,509	19,106,218	6,507,951	55,957,556	3,030,412	82,096,920

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
2019	970,287	1,119,067	670,304	(1,069,772)	809,402	(460,124)
2020	(460,124)	2,033,945	977,712	6,335,351	546,881	6,384,579
2021	6,384,579	1,888,338	896,633	(7,859,659)	1,736,197	(2,219,572)
2022	(2,219,572)	1,624,368	1,031,058	7,314,330	(624,893)	6,312,961

Ten fiscal years will be built prospectively.

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



SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

System Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Domestic Equities	30.00 %	5.75 %	1.73 %
International Equities	21.00 %	6.45 %	1.35 %
Private Equity	7.00 %	9.20 %	0.64 %
Domestic Fixed Income	23.00 %	0.34 %	0.08 %
Global Real Assets	19.00 %	4.35 %	0.83 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
Total	100.00 %		4.63 %

Asset allocation and long-term expected arithmetic returns were provided by RIO and are net of inflation of 2.25%.

The discount rate used to measure the total pension liability of the total PERS plan was 5.10%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the total PERS pension plan's fiduciary net position was projected to be depleted by 2056. Therefore, the long-term expected rate of return on pension plan investments could not be applied to all projected benefit payments.

Sensitivity of Net Pension Liability To the Single Discount Rate Assumption

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 5.10%, 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 (4.10%) or is 1-percentage point higher (6.10%) than the current rate.

System	Current Single Discount		
	1% Decrease 4.10%	Rate Assumption 5.10%	1% Increase 6.10%
Main System	\$3,801,489,780	\$2,880,066,589	\$2,123,610,040
Judges	10,131,971	3,220,848	(2,647,654)
Public Safety			
With Main System Service	119,960,094	82,096,920	52,133,249
Without Main System Service	10,971,021	6,312,961	2,647,755
Total PERS	3,942,552,866	2,971,697,318	2,175,743,390

Summary of Population Statistics as of July 1, 2022

	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	13,977	64	148	15	14,204
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	15,711	2	424	146	16,283
Active Plan Members	23,487	57	990	245	24,779
Total Plan Members	53,175	123	1,562	406	55,266

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2021					As of June 30, 2022				
	2021 Payroll ¹	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2022 Payroll ¹	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
Main System										
City	\$ 124,549,356	7.26%	\$ 9,042,279	10.998800%	\$ 114,640,554	\$ 128,633,342	7.35%	\$ 9,454,550	11.081085%	\$ 319,142,625
County	191,018,099	7.26%	13,867,918	16.868570%	175,821,195	193,955,048	7.35%	14,255,695	16.708217%	481,207,771
District Health Unit	14,141,739	7.26%	1,026,692	1.248840%	13,016,668	15,069,425	7.35%	1,107,602	1.298149%	37,387,555
Political Subdivision	26,382,885	7.26%	1,915,400	2.329837%	24,283,903	29,460,868	7.35%	2,165,375	2.537900%	73,093,214
School District	205,755,072	7.26%	14,937,815	18.169964%	189,385,632	212,993,362	7.35%	15,655,012	18.348262%	528,442,165
State	275,057,932	7.26%	19,969,208	24.290020%	253,175,013	283,719,715	7.35%	20,853,404	24.440972%	703,916,272
State of ND	295,485,657	7.26%	21,452,256	26.093965%	271,977,543	297,004,730	7.35%	21,829,851	25.585406%	736,876,726
Subtotal	\$ 1,132,390,740	7.26%	\$ 82,211,568	99.999996%	\$ 1,042,300,508	\$ 1,160,836,490	7.35%	\$ 85,321,489	99.999991%	\$ 2,880,066,328
Judges System	\$ 8,654,665	17.52%	\$ 1,516,297	100.000000%	\$ (14,832,186)	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848
Public Safety with Prior Main Service System²										
City	\$ 27,025,914	9.81%	\$ 2,651,241	43.920648%	\$ 7,278,314	\$ 28,438,784	9.81%	\$ 2,789,846	43.923535%	\$ 36,059,869
County	28,854,878	9.81%	2,830,664	46.892956%	7,770,869	29,646,356	9.81%	2,908,306	45.788621%	37,591,047
State	4,027,442	9.81%	395,092	6.545121%	1,084,625	4,957,045	9.81%	486,286	7.656127%	6,285,444
State of ND	876,660	9.81%	86,000	1.424687%	236,092	900,819	9.81%	88,370	1.391310%	1,142,223
Political Subdivision	748,609	9.81%	73,439	1.216588%	201,607	803,113	9.81%	78,785	1.240403%	1,018,333
Subtotal	\$ 61,533,503	9.81%	\$ 6,036,436	100.000000%	\$ 16,571,507	\$ 64,746,117	9.81%	\$ 6,351,593	99.999996%	\$ 82,096,916
Public Safety without Prior Main Service System										
City	\$ 7,262,182	7.93%	\$ 575,891	65.442556%	\$ (1,452,544)	\$ 9,058,144	7.93%	\$ 718,311	64.721444%	\$ 4,085,840
County	3,834,851	7.93%	304,104	34.557444%	(767,028)	4,246,647	7.93%	336,759	30.342764%	1,915,527
Political Subdivision	-	7.93%	-	0.000000%	-	690,793	7.93%	54,780	4.935793%	311,595
Subtotal	\$ 11,097,033	7.93%	\$ 879,995	100.000000%	\$ (2,219,572)	\$ 13,995,584	7.93%	\$ 1,109,850	100.000001%	\$ 6,312,962
Total PERS	\$ 1,213,675,941		\$ 90,644,296		\$ 1,041,820,257	\$ 1,248,307,563		\$ 94,312,318		\$ 2,971,697,054

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

² State of ND is National Guard.

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



Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type

As of June 30, 2022				
Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
Main System		4.10%	5.10%	6.10%
City	11.081085%	\$ 421,246,313	\$ 319,142,625	\$ 235,319,028
County	16.708217%	635,161,163	481,207,771	354,817,370
District Health Unit	1.298149%	49,349,000	37,387,555	27,567,623
Political Subdivision	2.537900%	96,478,009	73,093,214	53,895,098
School District	18.348262%	697,507,307	528,442,165	389,645,536
State	24.440972%	929,121,051	703,916,272	519,030,936
State of ND	25.585406%	972,626,596	736,876,726	543,334,248
Subtotal	99.999991%	\$ 3,801,489,439	\$ 2,880,066,328	\$ 2,123,609,839
Judges System	100.000000%	\$ 10,131,971	\$ 3,220,848	\$ (2,647,654)
Public Safety with Prior Main Service System¹				
City	43.923535%	\$ 52,690,715	\$ 36,059,869	\$ 22,898,766
County	45.788621%	54,928,075	37,591,047	23,871,098
State	7.656127%	9,184,297	6,285,444	3,991,388
State of ND	1.391310%	1,669,017	1,142,223	725,335
Political Subdivision	1.240403%	1,487,989	1,018,333	646,662
Subtotal	99.999996%	\$ 119,960,093	\$ 82,096,916	\$ 52,133,249
Public Safety without Prior Main Service System				
City	64.721444%	\$ 7,100,603	\$ 4,085,840	\$ 1,713,665
County	30.342764%	3,328,911	1,915,527	803,401
Political Subdivision	4.935793%	541,507	311,595	130,688
Subtotal	100.000001%	\$ 10,971,021	\$ 6,312,962	\$ 2,647,754
Total PERS		\$ 3,942,552,524	\$ 2,971,697,054	\$ 2,175,743,188

¹State of ND is National Guard.

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



Schedule of Contributions by Employer Type Fiscal Year Ended June 30, 2022

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
Main System						
City	11.081085%	\$ 9,688,270	\$ 9,777,799	\$ (89,529)	\$ 128,633,342	7.60%
County	16.708217%	14,608,116	14,725,963	(117,847)	193,955,048	7.59%
District Health Unit	1.298149%	1,134,981	1,108,563	26,418	15,069,425	7.36%
Political Subdivision	2.537900%	2,218,910	2,182,266	36,644	29,460,868	7.41%
School District	18.348262%	16,042,024	16,676,390	(634,366)	212,993,362	7.83%
State	24.440972%	21,368,922	21,166,540	202,382	283,719,715	7.46%
State of ND	25.585406%	22,369,511	22,312,530	56,981	297,004,730	7.51%
Subtotal	99.999991%	\$ 87,430,734	\$ 87,950,051	\$ (519,317)	\$ 1,160,836,490	7.58%
Judges System	100.000000%	\$ 1,661,040	\$ 1,650,095	\$ 10,945	\$ 8,729,372	18.90%
Public Safety with Prior Main Service System²						
City	43.923535%	\$ 2,858,521	\$ 2,806,802	\$ 51,719	\$ 28,438,784	9.87%
County	45.788621%	2,979,901	3,049,194	(69,293)	29,646,356	10.29%
State	7.656127%	498,257	465,771	32,486	4,957,045	9.40%
State of ND	1.391310%	90,546	90,024	522	900,819	9.99%
Political Subdivision	1.240403%	80,725	84,822	(4,097)	803,113	10.56%
Subtotal	99.999996%	\$ 6,507,950	\$ 6,496,613	\$ 11,337	\$ 64,746,117	10.03%
Public Safety without Prior Main Service System						
City	64.721444%	\$ 667,315	\$ 668,862	\$ (1,547)	\$ 9,058,144	7.38%
County	30.342764%	312,851	341,511	(28,660)	4,246,647	8.04%
Political Subdivision	4.935793%	50,891	20,682	30,209	690,793	2.99%
Subtotal	100.000001%	\$ 1,031,057	\$ 1,031,055	\$ 2	\$ 13,995,584	7.37%
Total PERS		\$ 96,630,781	\$ 97,127,814	\$ (497,033)	\$ 1,248,307,563	

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

² State of ND is National Guard.

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



Schedule of Pension Amounts by Employer Type

Employer	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
Main System														
City	11.081085%	\$ 1,664,746	\$ 190,851,984	\$ 11,680,549	\$ 17,115,518	\$ 221,312,797	\$ 6,096,172	\$ 118,317,670	\$ -	\$ 15,333,033	\$ 139,746,875	\$ 42,083,811	\$ 2,347,320	\$ 44,431,131
County	16.708217%	2,510,124	287,769,332	17,612,097	10,631,557	318,523,110	9,191,898	178,401,053	-	18,313,054	205,906,005	63,454,576	(2,558,367)	60,896,209
District Health Unit	1.298149%	195,022	22,358,308	1,368,378	1,840,198	25,761,906	714,167	13,860,912	-	875,844	15,450,923	4,930,118	352,644	5,282,762
Political Subdivision	2.537900%	381,281	43,710,814	2,675,196	7,213,603	53,980,894	1,396,210	27,098,287	-	2,603,542	31,098,039	9,638,464	1,920,788	11,559,252
School District	18.348262%	2,756,521	316,016,194	19,340,862	33,016,443	371,130,020	10,094,166	195,912,543	-	25,333,810	231,340,519	69,683,148	4,575,558	74,258,706
State	24.440972%	3,671,858	420,952,289	25,763,173	13,985,507	464,372,827	13,446,022	260,967,119	-	18,061,258	292,474,399	92,822,090	(4,322,267)	88,499,823
State of ND	25.585406%	3,843,779	440,663,134	26,969,520	22,574,455	494,050,888	14,075,619	273,186,751	-	24,677,547	311,939,917	97,168,418	(2,003,238)	95,165,180
Subtotal	99.999991%	\$ 15,023,331	\$ 1,722,322,055	\$ 105,409,775	\$ 106,377,281	\$ 1,949,132,442	\$ 55,014,254	\$ 1,067,744,335	\$ -	\$ 105,198,088	\$ 1,227,956,677	\$ 379,780,625	\$ 312,438	\$ 380,093,063
Judges System	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,062	\$ 7,226,324	\$ -	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804
Public Safety with Prior Main Service System¹														
City	43.923535%	\$ 11,531,167	\$ 30,785,016	\$ 2,452,372	\$ 2,993,850	\$ 47,762,405	\$ 206,716	\$ 20,531,756	\$ -	\$ 1,034,166	\$ 21,772,638	\$ 8,392,120	\$ 575,733	\$ 8,967,853
County	45.788621%	12,020,799	32,092,215	2,556,506	346,733	47,016,253	215,496	21,403,579	-	2,194,386	23,813,461	8,748,480	(538,869)	8,209,611
State	7.656127%	2,009,949	5,366,007	427,463	111,363	7,914,782	36,032	3,578,804	-	401,062	4,015,898	1,462,796	(105,274)	1,357,522
State of ND	1.391310%	365,258	975,138	77,681	-	1,418,077	6,548	650,358	-	87,800	744,786	265,827	(25,739)	240,088
Political Subdivision	1.240403%	325,642	869,371	69,255	6,436	1,270,704	5,838	579,818	-	57	585,713	236,993	11,947	248,940
Subtotal	99.999996%	\$ 26,252,815	\$ 70,087,747	\$ 5,583,277	\$ 3,458,382	\$ 105,382,221	\$ 470,630	\$ 46,744,315	\$ -	\$ 3,717,551	\$ 50,932,496	\$ 19,106,216	\$ (82,202)	\$ 19,024,014
Public Safety without Prior Main Service System														
City	64.721444%	\$ 265,229	\$ 5,437,093	\$ 527,342	\$ 66,472	\$ 6,296,136	\$ 299,637	\$ 3,025,414	\$ -	\$ 185,145	\$ 3,510,196	\$ 1,051,314	\$ (72,005)	\$ 979,309
County	30.342764%	124,345	2,549,023	247,230	93,987	3,014,585	140,477	1,418,378	-	58,679	1,617,534	492,879	44,398	537,277
Political Subdivision	4.935793%	20,226	414,644	40,216	25,243	500,329	22,851	230,724	-	-	253,575	80,177	5,346	85,523
Subtotal	100.000001%	\$ 409,800	\$ 8,400,760	\$ 814,788	\$ 185,702	\$ 9,811,050	\$ 462,965	\$ 4,674,516	\$ -	\$ 243,824	\$ 5,381,305	\$ 1,624,370	\$ (22,261)	\$ 1,602,109
Total PERS		\$ 41,957,354	\$ 1,814,061,427	\$ 114,587,756	\$ 110,021,365	\$ 2,080,627,902	\$ 56,079,911	\$ 1,126,389,490	\$ -	\$ 109,198,606	\$ 1,291,668,007	\$ 403,639,404	\$ 183,586	\$ 403,822,990

¹ 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	2023	2024	2025	2026	2027	Thereafter
Main System								
City	11.081085%	\$ 81,565,922	\$ 24,340,011	\$ 26,910,832	\$ 608,919	\$ 29,706,160	\$ -	\$ -
County	16.708217%	112,617,105	30,991,463	37,026,343	481,017	44,118,282	-	-
District Health Unit	1.298149%	10,310,983	2,939,975	3,360,227	441,794	3,568,987	-	-
Political Subdivision	2.537900%	22,882,855	6,824,710	7,461,225	1,354,206	7,242,714	-	-
School District	18.348262%	139,789,501	41,089,014	46,198,168	3,153,754	49,348,565	-	-
State	24.440972%	171,898,428	46,517,843	57,139,560	2,842,259	65,398,766	-	-
State of ND	25.585406%	182,110,971	51,027,237	61,595,631	2,579,855	66,908,248	-	-
Subtotal	99.999991%	\$ 721,175,765	\$ 203,730,253	\$ 239,691,986	\$ 11,461,804	\$ 266,291,722	\$ -	\$ -
Judges System	100.000000%	\$ 8,904,660	\$ 3,732,222	\$ 1,591,994	\$ 1,635,421	\$ 1,945,023	\$ -	\$ -
Public Safety with Prior Main Service System¹								
City	43.923535%	\$ 25,989,767	6,007,686	\$ 5,667,299	\$ 6,125,901	\$ 4,083,359	\$ 2,560,277	\$ 1,545,245
County	45.788621%	23,202,792	5,153,458	4,996,877	5,660,473	3,591,049	2,192,852	1,608,083
State	7.656127%	3,898,884	853,132	825,444	943,339	613,613	384,364	278,992
State of ND	1.391310%	673,291	146,770	142,658	166,617	104,934	63,630	48,682
Political Subdivision	1.240403%	684,991	165,861	158,434	155,933	99,285	61,220	44,258
Subtotal	99.999996%	\$ 54,449,725	\$ 12,326,907	\$ 11,790,712	\$ 13,052,263	\$ 8,492,240	\$ 5,262,343	\$ 3,525,260
Public Safety without Prior Main Service System								
City	64.721444%	\$ 2,785,940	\$ 551,015	\$ 671,035	\$ 412,817	\$ 616,786	\$ 534,287	\$ -
County	30.342764%	1,397,051	333,180	340,378	189,706	285,799	247,988	-
Political Subdivision	4.935793%	246,754	52,692	59,274	37,630	52,483	44,675	-
Subtotal	100.000001%	\$ 4,429,745	\$ 936,887	\$ 1,070,687	\$ 640,153	\$ 955,068	\$ 826,950	\$ -
Total PERS		\$ 788,959,895	\$ 220,726,269	\$ 254,145,379	\$ 26,789,641	\$ 277,684,053	\$ 6,089,293	\$ 3,525,260

¹ 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*

Judges System

Employer Type	Employer ID	Employer	As of June 30, 2021				As of June 30, 2022					
			2021 Payroll ¹	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2022 Payroll ¹	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
State	018000	ND Supreme Court	\$ 8,654,665	17.52%	\$ 1,516,297	100.000000%	\$ (14,832,186)	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848
		Total Judges System	\$ 8,654,665	17.52%	\$ 1,516,297	100.000000%	\$ (14,832,186)	\$ 8,729,372	17.52%	\$ 1,529,386	100.000000%	\$ 3,220,848

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

¹Payroll 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, 2021					As of June 30, 2022				
			2021 Payroll	Current	Estimated	Proportionate Share	Net Pension Liability under	2022 Payroll	Current	Estimated	Proportionate Share	Net Pension Liability under
				Contribution Rate	Contribution		Current Discount Rate		Contribution Rate	Contribution		Current Discount Rate
City	200010	City Of Cavalier	\$ 142,521	9.81%	\$ 13,981	0.231615%	\$ 38,382	\$ 153,971	9.81%	\$ 15,105	0.237807%	\$ 195,232
City	200014	City of Grand Forks	10,046,492	9.81%	985,561	16.326865%	2,705,608	10,358,225	9.81%	1,016,142	15.998218%	13,134,044
City	200016	City Of Ellendale	101,988	9.81%	10,005	0.165744%	27,466	107,014	9.81%	10,498	0.165282%	135,691
City	200028	City Of Thompson	52,946	9.81%	5,194	0.086044%	14,259	58,520	9.81%	5,741	0.090384%	74,202
City	200029	City Of Williston	10,373,704	9.81%	1,017,660	16.858627%	2,793,729	10,601,779	9.81%	1,040,035	16.374386%	13,442,867
City	200030	City Of Bowman	222,654	9.81%	21,842	0.361842%	59,963	220,833	9.81%	21,664	0.341075%	280,012
City	200055	City of Watford City	1,494,332	9.81%	146,594	2.428485%	402,437	1,593,057	9.81%	156,279	2.460467%	2,019,968
City	200070	City Of Powers Lake	111,012	9.81%	10,890	0.180409%	29,896	45,600	9.81%	4,473	0.070429%	57,820
City	200083	City of Grafton	-	9.81%	-	0.000000%	-	353,258	9.81%	34,655	0.545605%	447,925
City	200085	City of Lincoln	401,810	9.81%	39,418	0.652994%	108,211	439,970	9.81%	43,161	0.679531%	557,874
City	200089	City of Surrey	72,635	9.81%	7,125	0.118041%	19,561	138,505	9.81%	13,587	0.213920%	175,622
City	200094	City of West Fargo	3,828,442	9.81%	375,570	6.221720%	1,031,033	4,181,134	9.81%	410,169	6.457737%	5,301,603
City	200103	City Of Burlington	177,378	9.81%	17,401	0.288262%	47,769	186,918	9.81%	18,337	0.288694%	237,009
County	300001	Adams County	205,831	9.81%	20,192	0.334502%	55,432	266,200	9.81%	26,114	0.411144%	337,537
County	300003	Benson County	133,046	9.81%	13,052	0.216217%	35,830	233,950	9.81%	22,950	0.361334%	296,644
County	300004	Billings County	-	9.81%	-	0.000000%	-	389,714	9.81%	38,231	0.601911%	494,150
County	300006	Bowman County	171,186	9.81%	16,793	0.278200%	46,102	200,585	9.81%	19,677	0.309802%	254,338
County	300009	Cass County	7,941,402	9.81%	779,052	12.905818%	2,138,689	8,511,142	9.81%	834,943	13.145409%	10,791,976
County	300013	Dunn County	1,441,611	9.81%	141,422	2.342807%	388,238	1,316,538	9.81%	129,152	2.033385%	1,669,346
County	300016	Foster County	162,290	9.81%	15,921	0.263743%	43,706	168,342	9.81%	16,514	0.260003%	213,454
County	300020	Griggs County	136,110	9.81%	13,352	0.221197%	36,656	146,336	9.81%	14,356	0.226015%	185,551
County	300027	Mckenzie County	4,256,624	9.81%	417,575	6.917571%	1,146,346	4,298,498	9.81%	421,683	6.639005%	5,450,419
County	300028	McLean County	998,562	9.81%	97,959	1.622794%	268,921	1,168,125	9.81%	114,593	1.804162%	1,481,161
County	300044	Slope County	62,700	9.81%	6,151	0.101896%	16,886	63,300	9.81%	6,210	0.097766%	80,263
County	300045	Stark County	1,783,117	9.81%	174,924	2.897799%	480,209	1,867,494	9.81%	183,201	2.884334%	2,367,949
County	300048	Towner County	289,566	9.81%	28,406	0.470583%	77,983	251,982	9.81%	24,719	0.389185%	319,509
County	300050	Walsh County	784,945	9.81%	77,003	1.275638%	211,392	707,092	9.81%	69,366	1.092099%	896,580
County	300051	Ward County	4,742,833	9.81%	465,272	7.707725%	1,277,286	4,321,459	9.81%	423,935	6.674468%	5,479,533
County	300052	Wells County	200,997	9.81%	19,718	0.326646%	54,130	194,202	9.81%	19,051	0.299944%	246,245
County	300053	Williams County	5,544,058	9.81%	543,872	9.009820%	1,493,063	5,541,397	9.81%	543,611	8.558655%	7,026,392
Political Subdivision	500041	Bismarck Rural Fire Protection	748,609	9.81%	73,439	1.216588%	201,607	803,113	9.81%	78,785	1.240403%	1,018,333
State	012500	Attorney General's Office	4,027,442	9.81%	395,092	6.545121%	1,084,625	4,957,045	9.81%	486,286	7.656127%	6,285,444
State of ND	054000	Adjutant General ND National Guard	876,660	9.81%	86,000	1.424687%	236,092	900,819	9.81%	88,370	1.391310%	1,142,223
		Total Public Safety with Prior Main System Service System	\$ 61,533,503	9.81%	\$ 6,036,436	100.000000%	\$ 16,571,507	\$ 64,746,117	9.81%	\$ 6,351,593	99.999996%	\$ 82,096,916

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
 Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.
 The sum of the values by employer differ from the System totals due to rounding.



Schedule of Net Pension Liability by Employer*

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2021					As of June 30, 2022				
			2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200007	City of Beulah	287,410	7.93%	22,792	2.589972%	(57,486)	\$ 301,446	7.93%	\$ 23,905	2.153865%	\$ 135,973
City	200027	City of Mandan	2,862,304	7.93%	226,981	25.793417%	(572,503)	3,180,214	7.93%	252,191	22.722982%	1,434,493
City	200043	City of Dickinson	3,021,285	7.93%	239,588	27.226061%	(604,302)	3,570,283	7.93%	283,123	25.510068%	1,610,441
City	200096	City Of Valley City	-	0.00%	-	0.000000%	-	709,543	7.93%	56,267	5.069763%	320,052
City	200097	City Of Devils Lake	959,488	7.93%	76,087	8.646347%	(191,912)	1,104,560	7.93%	87,592	7.892204%	498,232
City	200118	City of Berthold	63,069	7.93%	5,001	0.568341%	(12,615)	71,012	7.93%	5,631	0.507389%	32,031
City	200126	City of Garrison	68,626	7.93%	5,442	0.618418%	(13,726)	121,086	7.93%	9,602	0.865173%	54,618
County	300002	Barnes County	827,702	7.93%	65,637	7.458768%	(165,553)	996,893	7.93%	79,054	7.122911%	449,667
County	300030	Morton County	1,928,254	7.93%	152,911	17.376302%	(385,680)	2,023,713	7.93%	160,480	14.459654%	912,832
County	300040	Rolette County	783,079	7.93%	62,098	7.056652%	(156,627)	918,484	7.93%	72,836	6.562670%	414,299
County	300041	Sargent County	295,816	7.93%	23,458	2.665722%	(59,168)	307,557	7.93%	24,389	2.197529%	138,729
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	-	0.00%	-	0.000000%	-	690,793	7.93%	54,780	4.935793%	311,595
Total Public Safety without Prior Main System Service System			\$ 11,097,033	7.93%	\$ 879,995	100.000000%	\$ (2,219,572)	\$ 13,995,584	7.93%	\$ 1,109,850	100.000001%	\$ 6,312,962

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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, 2022

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
				4.10%	5.10%	6.10%
State of ND	010100	Governor's Office	0.114888%	\$ 4,367,456	\$ 3,308,851	\$ 2,439,773
State of ND	010800	Secretary Of State	0.133546%	5,076,738	3,846,214	2,835,996
State	011000	Office Of Management & Budget	0.286459%	10,889,710	8,250,210	6,083,272
State	011200	Information Technology Dept	2.951969%	112,218,800	85,018,673	62,688,310
State	011700	State Auditor's Office	0.334400%	12,712,182	9,630,943	7,101,352
State	011800	Central Services	0.108489%	4,124,198	3,124,555	2,303,883
State of ND	012000	State Treasurer's Office	0.042239%	1,605,711	1,216,511	896,992
State	012500	Attorney General's Office	1.022033%	38,852,480	29,435,231	21,703,995
State of ND	012700	Tax Department	0.560331%	21,300,926	16,137,906	11,899,245
State of ND	013000	Facility Management	0.151316%	5,752,262	4,358,002	3,213,362
State of ND	014000	Office Of Administrative Hearings	0.039795%	1,512,803	1,146,122	845,091
State	016000	Legislative Council	0.296270%	11,262,674	8,532,773	6,291,619
State of ND	018000	ND Supreme Court	1.706193%	64,860,753	49,139,495	36,232,886
State of ND	018800	Commission On Legal Counsel For Indigents	0.208848%	7,939,335	6,014,961	4,435,117
State	019000	Retirement & Investment Office	0.150263%	5,712,233	4,327,674	3,191,000
State	019200	ND Public Employees Retirement System	0.179017%	6,805,313	5,155,809	3,801,623
State of ND	020100	Public Instruction	0.415560%	15,797,471	11,968,405	8,824,874
State	020200	Education Standards & Practice	0.045537%	1,731,084	1,311,496	967,028
State	021500	ND University System Office	0.096208%	3,657,337	2,770,854	2,043,083
State of ND	022300	ND Youth Correctional Center	0.211277%	8,031,674	6,084,918	4,486,700
State of ND	022400	Juvenile Services - DOCR	0.131008%	4,980,256	3,773,118	2,782,099
State	022600	Land Department	0.175420%	6,668,573	5,052,213	3,725,237
State	022700	Bismarck State College	0.431463%	16,402,022	12,426,422	9,162,592
State	022800	Lake Region State College	0.187212%	7,116,845	5,391,830	3,975,653
State	022900	Williston State College	0.097959%	3,723,901	2,821,284	2,080,267
State	023000	University Of North Dakota	3.468702%	131,862,352	99,900,927	73,661,704
State	023500	North Dakota State University	2.792535%	106,157,933	80,426,868	59,302,554
State	023800	ND St College Of Science	0.435612%	16,559,746	12,545,916	9,250,700
State	023900	Dickinson State University	0.179509%	6,824,016	5,169,979	3,812,071
State	024000	Mayville State University	0.265196%	10,081,399	7,637,821	5,631,729
State	024100	Minot State University	0.458270%	17,421,087	13,198,481	9,731,868
State	024200	Valley City State University	0.187294%	7,119,962	5,394,192	3,977,394
State of ND	025000	ND State Library	0.098879%	3,758,875	2,847,781	2,099,804
State of ND	025200	SCHOOL FOR THE DEAF	0.117206%	4,455,574	3,375,611	2,488,998
State of ND	025300	School For The Blind	0.076529%	2,909,242	2,204,086	1,625,178
State	026100	ND Board Of Nursing	0.062234%	2,365,819	1,792,381	1,321,607
State of ND	027000	Career & Technical Education	0.178784%	6,796,455	5,149,098	3,796,675
State of ND	030100	ND Department Of Health	1.271253%	48,326,553	36,612,933	26,996,456
State of ND	030300	Mental Health	0.799062%	30,376,260	23,013,518	16,968,961
State of ND	031000	Life Skills and Transition Center	1.002034%	38,092,220	28,859,246	21,279,295
State of ND	031200	North Dakota State Hospital	1.392407%	52,932,210	40,102,249	29,569,295
State of ND	031300	ND Veterans Home	0.405147%	15,401,622	11,668,503	8,603,742
State of ND	031600	Indian Affairs Commission	0.018986%	721,751	546,809	403,189
State of ND	032100	Veterans Affairs Department	0.042208%	1,604,533	1,215,619	896,333
State of ND	032500	Department Of Human Services	7.439472%	282,810,768	214,261,747	157,985,374
State of ND	036000	Protection & Advocacy Project	0.155160%	5,898,392	4,468,711	3,294,993
State	038000	Job Service North Dakota	0.790649%	30,056,441	22,771,218	16,790,302
State	040100	Insurance Department	0.200575%	7,624,838	5,776,694	4,259,431
State of ND	040500	Industrial Commission	0.606970%	23,073,903	17,481,140	12,889,676
State of ND	040600	ND Department Of Labor	0.050140%	1,906,067	1,444,065	1,064,778
State of ND	040800	Public Service Commission	0.252513%	9,599,256	7,272,543	5,362,391
State of ND	041200	Aeronautics Commission	0.041048%	1,560,436	1,182,210	871,699
State of ND	041300	Department Of Financial Institutions	0.191908%	7,295,363	5,527,078	4,075,378
State of ND	041400	ND Securities Department	0.056211%	2,136,855	1,618,914	1,193,702
State	042600	State Board Of Law Examiners	0.029902%	1,136,721	861,198	635,002
State	042700	ND State Board Of Cosmetology	0.007261%	276,026	209,122	154,195
State	042800	ND State Plumbing Board	0.036477%	1,386,669	1,050,562	774,629
State	047100	Bank Of North Dakota	0.898416%	34,153,192	25,874,979	19,078,852
State	047200	Public Finance Authority	0.018212%	692,327	524,518	386,772
State	047300	Housing Finance Agency	0.258854%	9,840,308	7,455,168	5,497,050
State	047500	Mill & Elevator Association	0.838493%	31,875,226	24,149,157	17,806,322
State	048500	Workforce Safety & Insurance	1.271756%	48,345,674	36,627,420	27,007,138
State of ND	050200	Field Services Division	0.729351%	27,726,204	21,005,794	15,488,571
State of ND	050400	Highway Patrol	0.153435%	5,832,816	4,419,030	3,258,361

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

				As of June 30, 2022		
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
				4.10%	5.10%	6.10%
State of ND	051600	Heart River Correctional Center	0.080712%	\$ 3,068,258	\$ 2,324,559	\$ 1,714,008
State of ND	051700	Department Of Corrections Transitional Services	0.201049%	7,642,857	5,790,345	4,269,497
State of ND	051800	James River Correctional Ctr	0.718692%	27,321,003	20,698,808	15,262,215
State of ND	051900	State Penitentiary	0.911543%	34,652,214	26,253,045	19,357,619
State	052000	Rough Rider Industries	0.136727%	5,197,663	3,937,829	2,903,548
State of ND	053000	Department Of Corrections And Rehabilitation	0.724357%	27,536,357	20,861,964	15,382,518
State of ND	054000	Adjutant General ND National Guard	0.918947%	34,933,676	26,466,286	19,514,851
State of ND	060100	Department Of Commerce	0.346120%	13,157,716	9,968,486	7,350,239
State of ND	060200	Dept Of Agriculture	0.407792%	15,502,171	11,744,681	8,659,912
State of ND	060700	Milk Marketing Board	0.005298%	201,403	152,586	112,509
State of ND	060800	ND Oilseed Council	0.003070%	116,706	88,418	65,195
State	061100	ND Soybean Council	0.037492%	1,425,255	1,079,795	796,184
State of ND	061400	ND Corn Utilization Council	0.014240%	541,332	410,121	302,402
State of ND	061600	State Seed Department	0.127198%	4,835,419	3,663,387	2,701,189
State	062400	Beef Commission	0.021717%	825,570	625,464	461,184
State of ND	062500	ND Wheat Commission	0.041473%	1,576,592	1,194,450	880,725
State of ND	062600	ND Barley Council	0.013094%	497,767	377,116	278,065
State	066500	State Fair Association	0.093464%	3,553,024	2,691,825	1,984,811
State of ND	067000	Racing Commission	0.011975%	455,228	344,888	254,302
State of ND	070100	Historical Society	0.378819%	14,400,766	10,910,239	8,044,638
State of ND	070900	ND Council On The Arts	0.029840%	1,134,365	859,412	633,685
State of ND	072000	Game & Fish Department	1.027220%	39,049,663	29,584,620	21,814,147
State of ND	075000	Parks & Recreation Department	0.317312%	12,062,583	9,138,797	6,738,469
State of ND	077000	Water Commission	0.512951%	19,499,780	14,773,330	10,893,079
State	080100	Department Of Transportation	5.158995%	196,118,668	148,582,491	109,556,936
State	090000	ND State Board Of Accountancy	0.009732%	369,961	280,288	206,670
State	090100	Board Of Medical Examiners	0.028254%	1,074,073	813,734	600,005
State	090200	Board Of Pharmacy	0.024332%	924,978	700,778	516,717
State	090600	Real Estate Commission	0.021183%	805,270	610,085	449,844
State	090900	Electrical Board	0.143086%	5,439,400	4,120,972	3,038,589
State	099501	ND System Information Technology Services	0.203344%	7,730,101	5,856,443	4,318,234
District Health Unit	100002	McIntosh District Health Unit	0.001843%	450,210	341,086	251,439
District Health Unit	100003	Wells County Dist Health Unit	0.022848%	868,564	658,038	485,202
District Health Unit	100004	Central Valley Health Unit	0.104554%	3,974,610	3,011,225	2,220,319
District Health Unit	100005	Dickey County Health District	0.025183%	957,329	725,287	534,789
District Health Unit	100006	Emmons County Public Health	0.013414%	509,932	386,332	284,861
District Health Unit	100007	Rolette County Public Health	0.056563%	2,150,237	1,629,052	1,201,178
District Health Unit	100008	Towner County Public Health Unit	0.011333%	430,823	326,398	240,669
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018039%	685,751	519,535	383,078
District Health Unit	100010	First District Health Unit	0.200114%	7,607,313	5,763,416	4,249,641
District Health Unit	100011	Lake Region District Health Unit	0.101294%	3,850,681	2,917,335	2,151,090
District Health Unit	100012	Garrison Diversion Conservancy District	0.183401%	6,971,970	5,282,071	3,894,722
District Health Unit	100013	Upper Missouri Health Unit	0.132166%	5,024,277	3,806,469	2,806,690
District Health Unit	100014	Kidder County District Health Unit	0.008864%	336,964	255,289	188,237
District Health Unit	100015	Southwestern District Health Unit	0.144635%	5,498,285	4,165,584	3,071,483
District Health Unit	100017	City-County Health District	0.057558%	2,188,061	1,657,709	1,222,307
District Health Unit	100018	Sargent County District Health Unit	0.013481%	512,479	388,262	286,284
District Health Unit	100019	Traill District Health Unit	0.017793%	676,399	512,450	377,854
District Health Unit	100021	Cavalier County Health Dist	0.015060%	572,504	433,738	319,816
District Health Unit	100022	Walsh County Health District	0.032642%	1,240,882	940,111	693,189
District Health Unit	100023	Custer Health Unit	0.127364%	4,841,729	3,668,168	2,704,715
Political Subdivision	100024	Southeast Water Users District	0.046986%	1,786,168	1,353,228	997,799
City	200002	City Of Mcville	0.009907%	376,614	285,328	210,386
City	200003	City Of Drayton	0.018816%	715,288	541,913	399,578
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.013930%	529,548	401,193	295,819
City	200006	City Of Belfield	0.008252%	313,699	237,663	175,240
City	200007	City Of Beulah	0.053218%	2,023,077	1,532,714	1,130,143
City	200008	City Of Rolla	0.040437%	1,537,208	1,164,613	858,724
City	200009	City Of New Town	0.093300%	3,546,790	2,687,102	1,981,328
City	200010	City Of Cavalier	0.051118%	1,943,246	1,472,232	1,085,547
City	200011	City Of Harvey	0.046672%	1,774,231	1,344,185	991,131
City	200012	City Of Napoleon	0.014711%	559,237	423,687	312,404
City	200014	City Of Grand Forks	1.592366%	60,533,631	45,861,201	33,815,644

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				4.10%	5.10%	6.10%
City	200015	City Of Killdeer	0.078322%	\$ 2,977,403	\$ 2,255,726	\$ 1,663,254
City	200016	City Of Ellendale	0.028209%	1,072,362	812,438	599,049
City	200017	City Of Wishek	0.022420%	852,294	645,711	476,113
City	200018	City Of Granville	0.004580%	174,108	131,907	97,261
City	200019	City Of Linton	0.023445%	891,259	675,232	497,880
City	200020	City Of Finley	0.008631%	328,107	248,579	183,289
City	200021	City Of Wilton	0.012126%	460,969	349,237	257,509
City	200022	City Of Ray	0.019258%	732,091	554,643	408,965
City	200025	City Of Medora	0.024316%	924,370	700,317	516,377
City	200026	City Of Velva	0.017810%	677,045	512,940	378,215
City	200028	City Of Thompson	0.012864%	489,024	370,492	273,181
City	200029	City Of Williston	1.097094%	41,705,916	31,597,038	23,297,998
City	200030	City Of Bowman	0.053964%	2,051,436	1,554,199	1,145,985
City	200031	City Of Tioga	0.093697%	3,561,882	2,698,536	1,989,759
City	200033	City Of Rhame	0.005976%	227,177	172,113	126,907
City	200035	City Of Fargo	3.338059%	126,895,972	96,138,322	70,887,356
City	200036	City Of Jamestown	0.498466%	18,949,134	14,356,154	10,585,474
City	200037	City Of Beach	0.024661%	937,485	710,253	523,703
City	200038	City Of Glenburn	0.002391%	90,894	68,862	50,776
City	200040	City Of Kulm	0.007630%	290,054	219,749	162,031
City	200041	City Of Harwood	0.008591%	326,586	247,427	182,439
City	200043	City Of Dickinson	0.459078%	17,451,803	13,221,752	9,749,026
City	200045	City Of Mapleton	0.017145%	651,765	493,787	364,093
City	200046	City Of Wahpeton	0.228541%	8,687,963	6,582,133	4,853,320
City	200047	City Of Bottineau	0.048038%	1,826,160	1,383,526	1,020,140
City	200049	City Of Elgin	0.006108%	232,195	175,914	129,710
City	200050	City Of Rugby	0.055019%	2,091,542	1,584,584	1,168,389
City	200051	City Of New Salem	0.011416%	433,978	328,788	242,431
City	200052	City Of Walhalla	0.026785%	1,018,229	771,426	568,809
City	200053	City Of Gwinner	0.014966%	568,931	431,031	317,819
City	200054	City Of Kenmare	0.015114%	574,557	435,293	320,962
City	200055	City Of Watford City	0.233266%	8,867,583	6,718,216	4,953,660
City	200057	City Of Cooperstown	0.016880%	641,691	486,155	358,465
City	200058	City Of New England	0.009212%	350,193	265,312	195,627
City	200059	City Of Carrington	0.056240%	2,137,958	1,619,749	1,194,318
City	200060	City Of Mott	0.010012%	380,605	288,352	212,616
City	200061	City Of Larimore	0.016066%	610,747	462,711	341,179
City	200062	City Of Sherwood	0.002899%	110,205	83,493	61,563
City	200063	City Of Lamoure	0.017799%	676,627	512,623	377,981
City	200064	City Of Michigan	0.004973%	189,048	143,226	105,607
City	200065	City Of Park River	0.041276%	1,569,103	1,188,776	876,541
City	200067	City Of Hatton	0.003995%	151,870	115,059	84,838
City	200069	City Of Northwood	0.024776%	941,857	713,565	526,146
City	200070	City Of Powers Lake	0.003681%	139,933	106,015	78,170
City	200072	City Of Towner	0.009830%	373,686	283,111	208,751
City	200073	City Of Pembina	0.000861%	32,731	24,797	18,284
City	200075	City Of Underwood	0.008413%	319,819	242,300	178,659
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.069724%	2,650,551	2,008,098	1,480,666
City	200080	City Of Crosby	0.017997%	684,154	518,326	382,186
City	200083	City Of Grafton	0.110332%	4,194,260	3,177,635	2,343,021
City	200084	City Of Emerado	0.007938%	301,762	228,620	168,572
City	200085	City Of Lincoln	0.021828%	829,789	628,661	463,542
City	200086	City Of Minto	0.007566%	287,621	217,906	160,672
City	200087	City Of Ashley	0.011181%	425,045	322,020	237,441
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Surrey	0.012115%	460,550	348,920	257,275
City	200090	City Of Hankinson	0.018189%	691,453	523,855	386,263
City	200091	City Of New Rockford	0.017732%	674,080	510,693	376,559
City	200092	City Of Minot	0.784271%	29,813,982	22,587,527	16,654,858
City	200094	City Of West Fargo	0.902297%	34,300,728	25,986,754	19,161,270
City	200096	City Of Valley City	0.043346%	1,647,794	1,248,394	920,500
City	200097	City Of Devils Lake	0.134684%	5,119,998	3,878,989	2,860,163
City	200098	City Of Oakes	0.050548%	1,921,577	1,455,816	1,073,442

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				4.10%	5.10%	6.10%
City	200100	City Of Mohall	0.014642%	\$ 556,614	\$ 421,699	\$ 310,939
City	200101	City Of Lidgerwood	0.007192%	273,403	207,134	152,730
City	200102	City Of Mcclusky	0.002778%	105,605	80,008	58,994
City	200103	City Of Burlington	0.016305%	619,833	469,595	346,255
City	200104	City Of Lisbon	0.048850%	1,857,028	1,406,913	1,037,384
City	200110	City Of Halliday	0.012747%	484,576	367,122	270,697
City	200111	City Of Maddock	0.012599%	478,950	362,860	267,554
City	200114	City of Regent	0.005130%	195,016	147,747	108,941
City	200115	City of Lakota	0.021825%	829,675	628,575	463,478
City	200117	City of Alexander	0.014919%	567,144	429,677	316,821
City	200118	City of Berthold	0.004304%	163,616	123,958	91,400
City	200119	City of Carson	0.007223%	274,582	208,027	153,388
City	200120	City of Dodge	0.007992%	303,815	230,175	169,719
City	200123	City of Grenora	0.008965%	340,804	258,198	190,382
City	200124	City of Kindred	0.014811%	563,039	426,567	314,528
City	200125	City of Richardton	0.003429%	130,353	98,757	72,819
County	300001	Adams County	0.051903%	1,973,087	1,494,841	1,102,217
County	300002	Barnes County	0.236443%	8,988,356	6,809,716	5,021,127
County	300003	Benson County	0.113999%	4,333,660	3,283,247	2,420,894
County	300004	Billings County	0.484701%	18,425,859	13,959,712	10,293,159
County	300005	Bottineau County	0.295875%	11,247,658	8,521,397	6,283,213
County	300006	Bowman County	0.097286%	3,698,317	2,801,902	2,065,975
County	300007	Burke County	0.143525%	5,456,088	4,133,616	3,047,911
County	300008	Burleigh County	1.556839%	59,183,075	44,838,000	33,061,989
County	300009	Cass County	1.489838%	56,636,039	42,908,326	31,638,349
County	300010	Cavalier County	0.296229%	11,261,115	8,531,592	6,290,749
County	300011	Dickey County	0.135177%	5,138,740	3,893,188	2,870,632
County	300012	Divide County	0.196322%	7,463,161	5,654,204	4,169,114
County	300013	Dunn County	0.385679%	14,661,548	11,107,812	8,190,318
County	300014	Eddy County	0.079746%	3,031,536	2,296,738	1,693,494
County	300015	Emmons County	0.220483%	8,381,639	6,350,057	4,682,199
County	300016	Foster County	0.079143%	3,008,613	2,279,371	1,680,689
County	300017	Golden Valley County	0.080983%	3,078,560	2,332,364	1,719,763
County	300018	Grand Forks County	1.319518%	50,161,342	38,002,997	28,021,417
County	300019	Grant County	0.084284%	3,204,048	2,427,435	1,789,863
County	300020	Griggs County	0.046610%	1,771,874	1,342,399	989,815
County	300021	Hettinger County	0.097856%	3,719,986	2,818,318	2,078,080
County	300023	Lamoure County	0.170872%	6,495,682	4,921,227	3,628,655
County	300024	Logan County	0.051115%	1,943,132	1,472,146	1,085,483
County	300025	Mchenry County	0.095152%	3,617,194	2,740,441	2,020,657
County	300026	Mcintosh County	0.073143%	2,780,524	2,106,567	1,553,272
County	300027	Mckenzie County	0.781366%	29,703,549	22,503,861	16,593,167
County	300028	Mclean County	0.360388%	13,700,113	10,379,414	7,653,236
County	300029	Mercer County	0.335550%	12,755,899	9,664,063	7,125,773
County	300030	Morton County	0.558572%	21,234,057	16,087,246	11,861,891
County	300031	Mountrail County	0.677987%	25,773,607	19,526,477	14,397,800
County	300032	Nelson County	0.153787%	5,846,197	4,429,168	3,265,836
County	300033	Oliver County	0.075350%	2,864,423	2,170,130	1,600,140
County	300034	Pembina County	0.219384%	8,339,860	6,318,405	4,658,861
County	300035	Pierce County	0.182317%	6,930,762	5,250,851	3,871,702
County	300036	Ramsey County	0.463396%	17,615,952	13,346,113	9,840,724
County	300037	Ransom County	0.166408%	6,325,983	4,792,661	3,533,857
County	300038	Renville County	0.113794%	4,325,867	3,277,343	2,416,541
County	300039	Richland County	0.571478%	21,724,678	16,458,947	12,135,964
County	300040	Rolette County	0.088738%	3,373,366	2,555,713	1,884,449
County	300041	Sargent County	0.061335%	2,331,644	1,766,489	1,302,516
County	300042	Sheridan County	0.055317%	2,102,870	1,593,166	1,174,717
County	300044	Slope County	0.097769%	3,716,679	2,815,812	2,076,232
County	300045	Stark County	0.358443%	13,626,174	10,323,397	7,611,932
County	300046	Steele County	0.081496%	3,098,062	2,347,139	1,730,657
County	300047	Stutsman County	0.613267%	23,313,282	17,662,498	13,023,400
County	300048	Towner County	0.111193%	4,226,991	3,202,432	2,361,306
County	300049	Traill County	0.325189%	12,362,027	9,365,660	6,905,746
County	300050	Walsh County	0.206255%	7,840,763	5,940,281	4,380,052

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				4.10%	5.10%	6.10%
County	300051	Ward County	0.909081%	\$ 34,558,621	\$ 26,182,138	\$ 19,305,335
County	300052	Wells County	0.161552%	6,141,383	4,652,805	3,430,734
County	300053	Williams County	1.096084%	41,667,521	31,567,949	23,276,550
School District	400002	Mcclusky Public Schools	0.014544%	552,889	418,877	308,858
School District	400003	Lake Region Special Education Unit	0.046560%	1,769,974	1,340,959	988,753
School District	400004	Lidgerwood Public School	0.039237%	1,491,591	1,130,052	833,241
School District	400006	Halliday Public School	0.009994%	379,921	287,834	212,234
School District	400007	Oliver-Mercer Special Education Unit	0.042835%	1,628,368	1,233,677	909,648
School District	400008	Underwood School District #8	0.042909%	1,631,181	1,235,808	911,220
School District	400010	New Town Public School District	0.214983%	8,172,557	6,191,654	4,565,401
School District	400011	Bottineau Public School	0.124859%	4,746,502	3,596,022	2,651,518
School District	400012	Peace Garden Special Services	0.038282%	1,455,286	1,102,547	812,960
School District	400014	Beulah Public School #27	0.094040%	3,574,921	2,708,415	1,997,043
School District	400016	St John School District #3	0.102498%	3,896,451	2,952,011	2,176,658
School District	400017	Ellendale Public School District #40	0.040248%	1,530,024	1,159,169	854,711
School District	400018	Rural Cass Special Education Unit	0.021601%	821,160	622,123	458,721
School District	400019	Fargo Public Schools	2.365699%	89,931,806	68,133,706	50,238,221
School District	400020	Surrey Schools	0.053812%	2,045,658	1,549,821	1,142,757
School District	400021	Jamestown Public School District #1	0.298137%	11,333,648	8,586,544	6,331,267
School District	400023	Warwick Public School	0.061169%	2,325,333	1,761,708	1,298,991
School District	400024	Souris Valley Special Services	0.046913%	1,783,393	1,351,126	996,249
School District	400025	Rugby Public School District #5	0.080418%	3,057,082	2,316,092	1,707,765
School District	400026	Billings County School District	0.034616%	1,315,924	996,964	735,109
School District	400027	Belcourt School District #7	0.534986%	20,337,438	15,407,953	11,361,016
School District	400028	West Fargo Public School #6	1.802304%	68,514,402	51,907,555	38,273,909
School District	400029	Minot Public School District #1	1.634728%	62,144,018	47,081,255	34,715,248
School District	400030	Belfield Public School #13	0.037880%	1,440,004	1,090,969	804,423
School District	400031	Minto Public School District #20	0.037995%	1,444,376	1,094,281	806,866
School District	400033	Harvey Public School Dist #38	0.065092%	2,474,466	1,874,693	1,382,300
School District	400034	Oakes Public Schools	0.045779%	1,740,284	1,318,466	972,167
School District	400035	Larimore Public School District #44	0.048989%	1,862,312	1,410,915	1,040,335
School District	400036	Hazen Public School District #3	0.059474%	2,260,898	1,712,891	1,262,996
School District	400038	Park River Area School District	0.061341%	2,331,872	1,766,662	1,302,644
School District	400039	Hillsboro Public School	0.047737%	1,814,717	1,374,857	1,013,748
School District	400040	Lisbon Public School	0.082387%	3,131,933	2,372,800	1,749,579
School District	400042	Northern Cass School District # 97	0.078621%	2,988,769	2,264,337	1,669,603
School District	400043	Mandaree Public School #36	0.083588%	3,177,589	2,407,390	1,775,083
School District	400044	Thompson Public School	0.037598%	1,429,284	1,082,847	798,435
School District	400045	Northern Plains Special Ed Unit	0.013022%	495,030	375,042	276,536
School District	400046	Bowman County School District #1	0.079592%	3,025,682	2,292,303	1,690,224
School District	400047	Apple Creek Elementary School	0.003150%	119,747	90,722	66,894
School District	400048	Burke Central School	0.012834%	487,883	369,628	272,544
School District	400049	Washburn Public School	0.037261%	1,416,473	1,073,142	791,278
School District	400050	Enderlin Area School District #24	0.050935%	1,936,289	1,466,962	1,081,661
School District	400051	Midkota School	0.024896%	946,419	717,021	528,694
School District	400052	Velva Public School	0.041023%	1,559,485	1,181,490	871,169
School District	400053	Shenando Valley Special Education Unit	0.082359%	3,130,869	2,371,994	1,748,984
School District	400054	Center Stanton Public School	0.021665%	823,593	623,966	460,080
School District	400055	Burleigh County Special Education Unit	0.005770%	219,346	166,180	122,532
School District	400056	New Rockford Shenyenne Public School	0.031959%	1,214,918	920,440	678,685
School District	400057	James River Multidistrict Special Education Unit	0.046853%	1,781,112	1,349,398	994,975
School District	400058	Newburg United Public School	0.025811%	981,203	743,374	548,125
School District	400059	Napoleon Public School District #2	0.030577%	1,162,382	880,638	649,336
School District	400060	Yellowstone School District # 14	0.025896%	984,434	745,822	549,930
School District	400061	Cavalier Public Schools	0.047403%	1,802,020	1,365,238	1,006,655
School District	400062	Richland School District # 44	0.035082%	1,333,639	1,010,385	745,005
School District	400063	Fort Totten School District # 30	0.035394%	1,345,499	1,019,371	751,631
School District	400064	Bismarck Public Schools	2.703144%	102,759,743	77,852,347	57,404,237
School District	400065	Solen Public School Dist #3	0.057149%	2,172,513	1,645,929	1,213,622
School District	400068	Lakota Public School District # 66	0.024272%	922,698	699,050	515,443
School District	400069	Stanley Community Public School District # 2	0.144464%	5,491,784	4,160,659	3,067,852
School District	400070	Mandan Public School District #1	0.837087%	31,821,777	24,108,663	17,776,464
School District	400072	Killdeer Public School #16	0.087504%	3,326,456	2,520,173	1,858,224
School District	400073	Glenburn School District	0.033266%	1,264,604	958,083	706,440

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

			As of June 30, 2022			
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
			4.10%	5.10%	6.10%	
School District	400074	New Public School #8	0.000000%	\$ -	\$ -	\$ -
School District	400075	Williston Public School #1	0.000000%	-	-	-
School District	400076	Valley City Public School	0.078821%	2,996,372	2,270,097	1,673,851
School District	400077	Dickinson Public Schools	0.704225%	26,771,041	20,282,149	14,954,993
School District	400078	Drayton Public School #19	0.041812%	1,589,479	1,204,213	887,924
School District	400079	Mohall Lansford Sherwood School	0.044087%	1,675,963	1,269,735	936,236
School District	400080	Westhope Public School #17	0.031732%	1,206,289	913,903	673,864
School District	400081	Kindred Public School District #2	0.057731%	2,194,638	1,662,691	1,225,981
School District	400082	Grafton Public School District #3	0.126503%	4,808,999	3,643,371	2,686,430
School District	400083	Wilton Public School District	0.037477%	1,424,684	1,079,363	795,865
School District	400084	Sheyenne Valley Career And Tech Center	0.012965%	492,863	373,401	275,326
School District	400085	White Shield School Dist #85	0.087605%	3,330,295	2,523,082	1,860,389
School District	400086	Tgu School District #60	0.156406%	5,945,758	4,504,597	3,321,454
School District	400087	Turtle Lake Mercer School District #72	0.035946%	1,366,484	1,035,269	763,353
School District	400088	Lamoure School District #8	0.043926%	1,669,842	1,265,098	932,817
School District	400089	Divide County School Dist #1	0.071668%	2,724,452	2,064,086	1,521,949
School District	400090	Mott/Regent School Dist #1	0.039049%	1,484,444	1,124,637	829,248
School District	400091	United Public School District # 7	0.094355%	3,586,896	2,717,487	2,003,732
School District	400092	Kulm Public School District #7	0.024701%	939,006	711,405	524,553
School District	400093	Midway Public School District #128	0.028459%	1,081,866	819,638	604,358
School District	400094	Dunseith School District #1	0.169509%	6,443,867	4,881,972	3,599,710
School District	400095	Carrington School District #49	0.058266%	2,214,976	1,678,100	1,237,343
School District	400096	Glen Ullin Public School #48	0.027520%	1,046,170	792,594	584,417
School District	400099	Manvel Public School	0.029746%	1,130,791	856,705	631,689
School District	400100	Maple Valley School District	0.020372%	774,439	586,727	432,622
School District	400101	North Border School District # 100	0.065101%	2,474,808	1,874,952	1,382,491
School District	400102	Mckenzie Cty Public School #1	0.329481%	12,525,187	9,489,272	6,996,892
School District	400103	Devils Lake Public School	0.274559%	10,437,332	7,907,482	5,830,562
School District	400104	Mt Pleasant School Dist #4	0.045362%	1,724,432	1,306,456	963,312
School District	400105	Central Cass Public School District #7	0.134369%	5,108,024	3,869,917	2,853,474
School District	400106	Milnor Public School District #2	0.035704%	1,357,284	1,028,299	758,214
School District	400107	Mapleton Public School	0.023636%	898,520	680,733	501,936
School District	400108	Linton Public School District #36	0.034859%	1,325,161	1,003,962	740,269
School District	400109	Tioga Public School District #15	0.096807%	3,680,108	2,788,106	2,055,803
School District	400114	Zeeland Public Schools	0.008107%	308,187	233,487	172,161
School District	400117	Garrison Public School District #51	0.060062%	2,283,251	1,729,826	1,275,483
School District	400118	Kenmare Public School District #28	0.052994%	2,014,561	1,526,262	1,125,386
School District	400119	Lewis & Clark Public Schools	0.074711%	2,840,131	2,151,727	1,586,570
School District	400120	Sw Special Education Unit	0.008920%	339,093	256,902	189,426
School District	400121	North Valley Career & Technology Center	0.018538%	704,720	533,907	393,675
School District	400122	Dakota Prairie Public School	0.059043%	2,244,514	1,700,478	1,253,843
School District	400123	Beach Public School District #3	0.070816%	2,692,063	2,039,548	1,503,856
School District	400124	Rolette Public School	0.025643%	974,816	738,535	544,557
School District	400125	Drake Public School District	0.020377%	774,630	586,871	432,728
School District	400137	New Salem Almont School District #49	0.050102%	1,904,622	1,442,971	1,063,971
School District	400138	Max Public School	0.034616%	1,315,924	996,964	735,109
School District	400139	East Central Special Education Unit	0.046929%	1,784,001	1,351,586	996,589
School District	400140	North Sargent School District #3	0.035743%	1,358,766	1,029,422	759,042
School District	400141	Wahpeton Public School District 37	0.146935%	5,585,719	4,231,826	3,120,326
School District	400142	Medina Public School District #3	0.035492%	1,349,225	1,022,193	753,712
School District	400143	Pingree-Buchanan School District	0.019542%	742,887	562,823	414,996
School District	400144	West River Student Services	0.016466%	625,953	474,232	349,674
School District	400145	Leeds Public School District 6	0.024907%	946,837	717,338	528,928
School District	400147	Sawyer Public School	0.025281%	961,055	728,110	536,870
School District	400148	Wilmarc Multidistrict Special Education Unit	0.097241%	3,696,607	2,800,606	2,065,020
School District	400149	Great Northwest Education Cooperative	0.053503%	2,033,911	1,540,922	1,136,195
School District	400150	Anamoose Public School District #14	0.021559%	819,563	620,914	457,829
School District	400151	South Prairie School District #70	0.066791%	2,539,053	1,923,625	1,418,380
School District	400152	South East Education Cooperative	0.125673%	4,777,446	3,619,466	2,668,804
School District	400153	South Heart Public School District #9	0.042149%	1,602,290	1,213,919	895,080
School District	400154	Sargent Central Public School District #6	0.024074%	915,171	693,347	511,238
School District	400155	Fairmount Public School	0.016199%	615,803	466,542	344,004
School District	400156	South Central Prairie Special Education Unit	0.011700%	444,774	336,968	248,462
School District	400157	Pembina Special Education Cooperative	0.006908%	262,607	198,955	146,699

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022			
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher	
				4.10%	5.10%	6.10%	
School District	400158	Central Regional Education Association	0.060555%	\$ 2,301,992	\$ 1,744,024	\$ 1,285,952	
School District	400159	Oberon Public School #16	0.014300%	543,613	411,850	303,676	
School District	400160	Elgin/New Leipzig Public School	0.015502%	589,307	446,468	329,202	
School District	400161	Williston Basin School District #7	0.848061%	32,238,952	24,424,722	18,009,509	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	
School District	400163	Nedrose Public School	0.074193%	2,820,439	2,136,808	1,575,570	
Political Subdivision	500002	Cass County Water Resource District	0.019502%	741,367	561,671	414,146	
Political Subdivision	500003	Walsh County Water Resource District	0.001810%	68,807	52,129	38,437	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007863%	298,911	226,460	166,979	
Political Subdivision	500006	James River Soil Conservation District	0.002340%	88,955	67,394	49,692	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022677%	862,064	653,113	481,571	
Political Subdivision	500008	Traill County Water Resource District	0.002701%	102,678	77,791	57,359	
Political Subdivision	500009	Grafton Park District	0.017551%	667,199	505,480	372,715	
Political Subdivision	500010	Cass County Soil Conservation District	0.019863%	755,090	572,068	421,813	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015140%	575,546	436,042	321,515	
Political Subdivision	500016	Greater Ramsey Water District	0.036162%	1,374,695	1,041,490	767,940	
Political Subdivision	500017	Carnegie Regional Library	0.007964%	302,751	229,369	169,124	
Political Subdivision	500018	Griggs County Public Library	0.002600%	98,839	74,882	55,214	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048072%	1,827,452	1,384,506	1,020,862	
Political Subdivision	500022	Consolidated Waste Ltd	0.014546%	552,965	418,936	308,990	
Political Subdivision	500023	Walsh County Housing Authority	0.002621%	99,637	75,487	55,660	
Political Subdivision	500024	Williams County Soil Conservation District	0.019382%	736,805	558,215	411,598	
Political Subdivision	500025	Bowman City Park Board	0.010039%	381,632	289,130	213,189	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.060268%	2,291,082	1,735,759	1,279,857	
Political Subdivision	500028	Williston Housing Authority	0.024671%	937,866	710,541	523,916	
Political Subdivision	500030	Minot Rural Fire Department	0.023441%	891,107	675,116	497,795	
Political Subdivision	500031	Central Plains Water District	0.023575%	896,201	678,976	500,641	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.009104%	346,088	262,201	193,333	
Political Subdivision	500038	Jamestown Regional Airport	0.020287%	771,208	584,279	430,817	
Political Subdivision	500040	Fargo Park District	0.395528%	15,035,956	11,391,470	8,399,472	
Political Subdivision	500045	Dunseith Community Nursing Home	0.060542%	2,301,498	1,743,650	1,285,676	
Political Subdivision	500047	Mercer County Soil Conservation District	0.011084%	421,357	319,227	235,381	
Political Subdivision	500049	West Fargo Park District	0.131458%	4,997,362	3,786,078	2,791,655	
Political Subdivision	500053	Stutsman County Housing Authority	0.031379%	1,192,869	903,736	666,368	
Political Subdivision	500054	Grand Forks County Water Resource District	0.009644%	366,616	277,754	204,801	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010495%	398,966	302,263	222,873	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004721%	179,468	135,968	100,256	
Political Subdivision	500057	Barnes County Soil Conservation District	0.006254%	237,745	180,119	132,811	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003239%	123,130	93,285	68,784	
Political Subdivision	500063	Southwest Water Authority	0.228997%	8,705,298	6,595,266	4,863,003	
Political Subdivision	500068	Burleigh County Council On Aging	0.083793%	3,185,382	2,413,294	1,779,437	
Political Subdivision	500072	Watford City Park District	0.108032%	4,106,825	3,111,394	2,294,178	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.013770%	523,465	396,585	292,421	
Political Subdivision	500081	Ramsey County Housing Authority	0.018647%	708,864	537,046	395,990	
Political Subdivision	500082	Grand Forks Public Library	0.088144%	3,350,785	2,538,606	1,871,835	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003494%	132,824	100,630	74,199	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.061532%	2,339,133	1,772,163	1,306,700	
Political Subdivision	500091	Ramsey County Water Resource District	0.002057%	78,197	59,243	43,683	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.018298%	695,597	526,995	388,578	
Political Subdivision	500108	North Dakota Firefighters Association	0.016613%	631,541	478,465	352,795	
Political Subdivision	500109	James River Valley Library System	0.037619%	1,430,082	1,083,452	798,881	
Political Subdivision	500110	Grand Forks Park District	0.197115%	7,493,307	5,677,043	4,185,954	
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	0.007885%	299,747	227,093	167,447	
School District	500113	Lonetree Special Education Unit	0.001650%	62,725	47,521	35,040	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.016287%	619,149	469,076	345,872	
Political Subdivision	500116	Western Area Water Supply Authority	0.074294%	2,824,279	2,139,717	1,577,715	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.016117%	612,686	464,180	342,262	
Political Subdivision	500121	Devils Lake Park Board	0.031852%	1,210,851	917,359	676,412	
Political Subdivision	500122	North Central Soil Conservation District	0.004140%	157,382	119,235	87,917	
Political Subdivision	500124	Emmons County Soil Conservation District	0.003628%	137,918	104,489	77,045	
Political Subdivision	500125	Wahpeton Park Board	0.047865%	1,819,583	1,378,544	1,016,466	
Political Subdivision	500126	City Of Bottineau Park Board	0.009526%	362,130	274,355	202,295	
Political Subdivision	500128	Logan County Soil Conservation District	0.006485%	246,527	186,772	137,716	
Political Subdivision	500129	Park District - City of New Rockford	0.004248%	161,487	122,345	90,211	
Political Subdivision	500130	Traill County Job Development Authority	0.009442%	358,937	271,936	200,511	
Political Subdivision	500131	Minot Park District	0.145479%	5,530,369	4,189,892	3,089,407	
Political Subdivision	500132	Valley City Park District	0.040912%	1,555,265	1,178,293	868,811	
Political Subdivision	500136	Tioga Park District	0.006114%	232,423	176,087	129,838	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.103295%	3,926,749	2,974,965	2,193,583	
Political Subdivision	500140	Eddy County Soil Conservation District	0.001792%	68,123	51,611	38,055	
Political Subdivision	500141	Kindred Park District	0.001433%	54,475	41,271	30,431	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.001978%	75,193	56,968	42,005	
Political Subdivision	500145	Walsh County Job Development Authority	0.003508%	133,356	101,033	74,496	
Total Main System			99.999991%	\$ 3,801,489,439	\$ 2,880,066,328	\$ 2,123,609,839	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
The sum of the values by employer differ from the System totals due to rounding.



Net Pension Liability Discount Rate Sensitivity by Employer*

Judges

			As of June 30, 2022			
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				4.10%	5.10%	6.10%
State	018000	ND Supreme Court	100.000000%	\$ 10,131,971	\$ 3,220,848	\$ (2,647,654)
		Total	100.000000%	\$ 10,131,971	\$ 3,220,848	\$ (2,647,654)

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

Net Pension Liability Discount Rate Sensitivity by Employer*

Public Safety with Prior Main System Service System

As of June 30, 2022

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at		
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				4.10%	5.10%	6.10%
City	200010	City Of Cavalier	0.237807%	\$ 285,274	\$ 195,232	\$ 123,977
City	200014	City of Grand Forks	15.998218%	19,191,477	13,134,044	8,340,391
City	200016	City Of Ellendale	0.165282%	198,272	135,691	86,167
City	200028	City Of Thompson	0.090384%	108,425	74,202	47,120
City	200029	City Of Williston	16.374386%	19,642,729	13,442,867	8,536,499
City	200030	City Of Bowman	0.341075%	409,154	280,012	177,813
City	200055	City of Watford City	2.460467%	2,951,579	2,019,968	1,282,721
City	200070	City Of Powers Lake	0.070429%	84,487	57,820	36,717
City	200083	City of Grafton	0.545605%	654,508	447,925	284,442
City	200085	City of Lincoln	0.679531%	815,166	557,874	354,262
City	200089	City of Surrey	0.213920%	256,619	175,622	111,523
City	200094	City of West Fargo	6.457737%	7,746,707	5,301,603	3,366,628
City	200103	City Of Burlington	0.288694%	346,318	237,009	150,506
County	300001	Adams County	0.411144%	493,209	337,537	214,343
County	300003	Benson County	0.361334%	433,457	296,644	188,375
County	300004	Billings County	0.601911%	722,053	494,150	313,796
County	300006	Bowman County	0.309802%	371,639	254,338	161,510
County	300009	Cass County	13.145409%	15,769,245	10,791,976	6,853,129
County	300013	Dunn County	2.033385%	2,439,251	1,669,346	1,060,070
County	300016	Foster County	0.260003%	311,900	213,454	135,548
County	300020	Griggs County	0.226015%	271,128	185,551	117,829
County	300027	Mckenzie County	6.639005%	7,964,157	5,450,419	3,461,129
County	300028	Mclean County	1.804162%	2,164,274	1,481,161	940,568
County	300044	Slope County	0.097766%	117,280	80,263	50,969
County	300045	Stark County	2.884334%	3,460,050	2,367,949	1,503,697
County	300048	Towner County	0.389185%	466,867	319,509	202,895
County	300050	Walsh County	1.092099%	1,310,083	896,580	569,347
County	300051	Ward County	6.674468%	8,006,698	5,479,533	3,479,617
County	300052	Wells County	0.299944%	359,813	246,245	156,371
County	300053	Williams County	8.558655%	10,266,971	7,026,392	4,461,905
Political Subdivision	500041	Bismarck Rural Fire Protection	1.240403%	1,487,989	1,018,333	646,662
State	012500	Attorney General's Office	7.656127%	9,184,297	6,285,444	3,991,388
State of ND	054000	Adjutant General ND National Guard	1.391310%	1,669,017	1,142,223	725,335
Total			99.999996%	\$ 119,960,093	\$ 82,096,916	\$ 52,133,249

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
The sum of the values by employer differ from the System totals due to rounding.



Net Pension Liability Discount Rate Sensitivity by Employer*

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2022			
			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
			4.10%	5.10%	6.10%	
City	200007	City of Beulah	2.153865%	\$ 236,301	\$ 135,973	\$ 57,029
City	200027	City of Mandan	22.722982%	2,492,943	1,434,493	601,649
City	200043	City of Dickinson	25.510068%	2,798,715	1,610,441	675,444
City	200096	City Of Valley City	5.069763%	556,205	320,052	134,235
City	200097	City Of Devils Lake	7.892204%	865,855	498,232	208,966
City	200118	City of Berthold	0.507389%	55,666	32,031	13,434
City	200126	City of Garrison	0.865173%	94,918	54,618	22,908
County	300002	Barnes County	7.122911%	781,456	449,667	188,597
County	300030	Morton County	14.459654%	1,586,372	912,832	382,856
County	300040	Rolette County	6.562670%	719,992	414,299	173,763
County	300041	Sargent County	2.197529%	241,091	138,729	58,185
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.935793%	541,507	311,595	130,688
Total			100.000001%	\$ 10,971,021	\$ 6,312,962	\$ 2,647,754

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
The sum of the values by employer differ from the System totals due to rounding.



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

Main System

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	010100	Governor's Office	0.114888%	\$ 100,447	\$ 105,872	\$ (5,425)	\$ 1,333,667	7.94%
State of ND	010800	Secretary Of State	0.133546%	116,760	115,907	853	1,550,252	7.48%
State	011000	Office Of Management & Budget	0.286459%	250,453	231,958	18,495	3,325,316	6.98%
State	011200	Information Technology Dept	2.951969%	2,580,928	2,519,287	61,641	34,267,533	7.35%
State	011700	State Auditor's Office	0.334400%	292,368	287,313	5,055	3,881,833	7.40%
State	011800	Central Services	0.108489%	94,853	97,449	(2,596)	1,259,376	7.74%
State of ND	012000	State Treasurer's Office	0.042239%	36,930	36,191	739	490,320	7.38%
State	012500	Attorney General's Office	1.022033%	893,571	900,657	(7,086)	11,864,133	7.59%
State of ND	012700	Tax Department	0.560331%	489,902	483,038	6,864	6,504,523	7.43%
State of ND	013000	Facility Management	0.151316%	132,297	125,003	7,294	1,756,531	7.12%
State of ND	014000	Office Of Administrative Hearings	0.039795%	34,793	33,643	1,150	461,957	7.28%
State	016000	Legislative Council	0.296270%	259,031	252,739	6,292	3,439,213	7.35%
State of ND	018000	ND Supreme Court	1.706193%	1,491,737	1,612,094	(120,357)	19,806,106	8.14%
State of ND	018800	Commission On Legal Counsel For Indigents	0.208848%	182,597	182,864	(267)	2,424,378	7.54%
State	019000	Retirement & Investment Office	0.150263%	131,376	118,712	12,664	1,744,310	6.81%
State	019200	ND Public Employees Retirement System	0.179017%	156,516	151,964	4,552	2,078,096	7.31%
State of ND	020100	Public Instruction	0.415560%	363,327	352,772	10,555	4,823,968	7.31%
State	020200	Education Standards & Practice	0.045537%	39,813	37,580	2,233	528,612	7.11%
State	021500	ND University System Office	0.096208%	84,115	74,129	9,986	1,116,822	6.64%
State of ND	022300	ND Youth Correctional Center	0.211277%	184,721	191,657	(6,936)	2,452,579	7.81%
State of ND	022400	Juvenile Services - DOCR	0.131008%	114,541	125,621	(11,080)	1,520,786	8.26%
State	022600	Land Department	0.175420%	153,371	154,858	(1,487)	2,036,343	7.60%
State	022700	Bismarck State College	0.431463%	377,231	356,154	21,077	5,008,584	7.11%
State	022800	Lake Region State College	0.187212%	163,681	161,196	2,485	2,173,223	7.42%
State	022900	Williston State College	0.097959%	85,646	83,936	1,710	1,137,147	7.38%
State	023000	University Of North Dakota	3.468702%	3,032,712	2,996,266	36,446	40,265,956	7.44%
State	023500	North Dakota State University	2.792535%	2,441,534	2,410,677	30,857	32,416,769	7.44%
State	023800	ND St College Of Science	0.435612%	380,859	387,679	(6,820)	5,056,741	7.67%
State	023900	Dickinson State University	0.179509%	156,946	160,663	(3,717)	2,083,805	7.71%
State	024000	Mayville State University	0.265196%	231,863	239,084	(7,221)	3,078,490	7.77%
State	024100	Minot State University	0.458270%	400,669	398,902	1,767	5,319,763	7.50%
State	024200	Valley City State University	0.187294%	163,753	164,360	(607)	2,174,178	7.56%
State of ND	025000	ND State Library	0.098879%	86,451	83,268	3,183	1,147,825	7.25%
State of ND	025200	SCHOOL FOR THE DEAF	0.117206%	102,474	97,676	4,798	1,360,571	7.18%
State of ND	025300	School For The Blind	0.076529%	66,910	61,053	5,857	888,379	6.87%
State	026100	ND Board Of Nursing	0.062234%	54,412	61,093	(6,681)	722,435	8.46%
State of ND	027000	Career & Technical Education	0.178784%	156,312	163,666	(7,354)	2,075,393	7.89%
State of ND	030100	ND Department Of Health	1.271253%	1,111,466	960,984	150,482	14,757,166	6.51%
State of ND	030300	Mental Health	0.799062%	698,626	690,322	8,304	9,275,806	7.44%
State of ND	031000	Life Skills and Transition Center	1.002034%	876,086	883,647	(7,561)	11,631,974	7.60%
State of ND	031200	North Dakota State Hospital	1.392407%	1,217,392	1,226,015	(8,623)	16,163,569	7.59%
State of ND	031300	ND Veterans Home	0.405147%	354,223	343,264	10,959	4,703,094	7.30%
State of ND	031600	Indian Affairs Commission	0.018986%	16,600	19,790	(3,190)	220,399	8.98%
State of ND	032100	Veterans Affairs Department	0.042208%	36,903	35,470	1,433	489,965	7.24%
State of ND	032500	Department Of Human Services	7.439472%	6,504,385	6,414,466	89,919	86,360,109	7.43%
State of ND	036000	Protection & Advocacy Project	0.155160%	135,658	137,757	(2,099)	1,801,153	7.65%
State	038000	Job Service North Dakota	0.790649%	691,270	616,639	74,631	9,178,143	6.72%
State	040100	Insurance Department	0.200575%	175,364	168,090	7,274	2,328,343	7.22%
State of ND	040500	Industrial Commission	0.606970%	530,678	512,841	17,837	7,045,931	7.28%
State of ND	040600	ND Department Of Labor	0.050140%	43,838	48,940	(5,102)	582,040	8.41%
State of ND	040800	Public Service Commission	0.252513%	220,774	213,206	7,568	2,931,261	7.27%
State of ND	041200	Aeronautics Commission	0.041048%	35,889	34,563	1,326	476,500	7.25%
State of ND	041300	Department Of Financial Institutions	0.191908%	167,787	173,975	(6,188)	2,227,735	7.81%
State of ND	041400	ND Securities Department	0.056211%	49,146	49,331	(185)	652,512	7.56%
State	042600	State Board Of Law Examiners	0.029902%	26,144	7,963	18,181	347,112	2.29%
State	042700	ND State Board Of Cosmetology	0.007261%	6,348	6,254	94	84,288	7.42%
State	042800	ND State Plumbing Board	0.036477%	31,892	30,149	1,743	423,444	7.12%
State	047100	Bank Of North Dakota	0.898416%	785,492	774,666	10,826	10,429,137	7.43%
State	047200	Public Finance Authority	0.018212%	15,923	15,446	477	211,410	7.31%
State	047300	Housing Finance Agency	0.258854%	226,318	217,766	8,552	3,004,869	7.25%
State	047500	Mill & Elevator Association	0.838493%	733,101	916,750	(183,649)	9,733,537	9.42%
State	048500	Workforce Safety & Insurance	1.271756%	1,111,906	1,123,880	(11,974)	14,763,003	7.61%
State of ND	050200	Field Services Division	0.729351%	637,677	611,989	25,688	8,466,570	7.23%
State of ND	050400	Highway Patrol	0.153435%	134,149	132,460	1,689	1,781,132	7.44%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

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	051600	Heart River Correctional Center	0.080712%	\$ 70,567	\$ 68,906	\$ 1,661	\$ 936,940	7.35%
State of ND	051700	Department Of Corrections Transitional Services	0.201049%	175,779	183,710	(7,931)	2,333,850	7.87%
State of ND	051800	James River Correctional Ctr	0.718692%	628,358	673,293	(44,935)	8,342,839	8.07%
State of ND	051900	State Penitentiary	0.911543%	796,969	962,559	(165,590)	10,581,525	9.10%
State	052000	Rough Rider Industries	0.136727%	119,541	111,684	7,857	1,587,180	7.04%
State of ND	053000	Department Of Corrections And Rehabilitation	0.724357%	633,311	613,285	20,026	8,408,606	7.29%
State of ND	054000	Adjutant General ND National Guard	0.918947%	803,442	777,532	25,910	10,667,472	7.29%
State of ND	060100	Department Of Commerce	0.346120%	302,615	305,056	(2,441)	4,017,885	7.59%
State of ND	060200	Dept Of Agriculture	0.407792%	356,536	353,525	3,011	4,733,804	7.47%
State of ND	060700	Milk Marketing Board	0.005298%	4,632	9,420	(4,788)	61,500	15.32%
State of ND	060800	ND Oilseed Council	0.003070%	2,684	2,538	146	35,640	7.12%
State	061100	ND Soybean Council	0.037492%	32,780	33,036	(256)	435,223	7.59%
State of ND	061400	ND Corn Utilization Council	0.014240%	12,450	11,769	681	165,300	7.12%
State of ND	061600	State Seed Department	0.127198%	111,210	110,229	981	1,476,562	7.47%
State	062400	Beef Commission	0.021717%	18,987	18,143	844	252,103	7.20%
State of ND	062500	ND Wheat Commission	0.041473%	36,260	34,279	1,981	481,432	7.12%
State of ND	062600	ND Barley Council	0.013094%	11,448	10,822	626	152,004	7.12%
State	066500	State Fair Association	0.093464%	81,716	83,490	(1,774)	1,084,960	7.70%
State of ND	067000	Racing Commission	0.011975%	10,470	9,915	555	139,014	7.13%
State of ND	070100	Historical Society	0.378819%	331,204	331,691	(487)	4,397,471	7.54%
State of ND	070900	ND Council On The Arts	0.029840%	26,089	25,189	900	346,399	7.27%
State of ND	072000	Game & Fish Department	1.027220%	898,106	853,229	44,877	11,924,342	7.16%
State of ND	075000	Parks & Recreation Department	0.317312%	277,428	264,083	13,345	3,683,473	7.17%
State of ND	077000	Water Commission	0.512951%	448,477	452,155	(3,678)	5,954,521	7.59%
State	080100	Department Of Transportation	5.158995%	4,510,547	4,429,029	81,518	59,887,492	7.40%
State	090000	ND State Board Of Accountancy	0.009732%	8,509	8,043	466	112,968	7.12%
State	090100	Board Of Medical Examiners	0.028254%	24,703	23,692	1,011	327,984	7.22%
State	090200	Board Of Pharmacy	0.024332%	21,274	21,722	(448)	282,456	7.69%
State	090600	Real Estate Commission	0.021183%	18,520	17,574	946	245,898	7.15%
State	090900	Electrical Board	0.143086%	125,101	128,016	(2,915)	1,660,998	7.71%
State	099501	ND System Information Technology Services	0.203344%	177,785	167,852	9,933	2,360,489	7.11%
District Health Unit	100002	McIntosh District Health Unit	0.011843%	10,354	10,423	(69)	137,481	7.58%
District Health Unit	100003	Wells County Dist Health Unit	0.022848%	19,976	19,658	318	265,225	7.41%
District Health Unit	100004	Central Valley Health Unit	0.104554%	91,412	86,143	5,269	1,213,699	7.10%
District Health Unit	100005	Dickey County Health District	0.025183%	22,018	20,712	1,306	292,339	7.08%
District Health Unit	100006	Emmons County Public Health	0.013414%	11,728	14,811	(3,083)	155,714	9.51%
District Health Unit	100007	Rolette County Public Health	0.056563%	49,453	52,520	(3,067)	656,601	8.00%
District Health Unit	100008	Towner County Public Health Unit	0.011333%	9,909	11,518	(1,609)	131,561	8.75%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018039%	15,772	17,245	(1,473)	209,407	8.24%
District Health Unit	100010	First District Health Unit	0.200114%	174,961	170,532	4,429	2,323,001	7.34%
District Health Unit	100011	Lake Region District Health Unit	0.101294%	88,562	77,689	10,873	1,175,863	6.61%
District Health Unit	100012	Garrison Diversion Conservancy District	0.183401%	160,349	153,569	6,780	2,128,991	7.21%
District Health Unit	100013	Upper Missouri Health Unit	0.132166%	115,554	111,938	3,616	1,534,234	7.30%
District Health Unit	100014	Kidder County District Health Unit	0.008864%	7,750	7,166	584	102,902	6.96%
District Health Unit	100015	Southwestern District Health Unit	0.144635%	126,455	122,778	3,677	1,678,976	7.31%
District Health Unit	100017	City-County Health District	0.057558%	50,323	53,116	(2,793)	668,150	7.95%
District Health Unit	100018	Sargent County District Health Unit	0.013481%	11,787	9,771	2,016	156,496	6.24%
District Health Unit	100019	Traill District Health Unit	0.017793%	15,557	13,963	1,594	206,551	6.76%
District Health Unit	100021	Cavalier County Health Dist	0.015060%	13,167	13,017	150	174,821	7.45%
District Health Unit	100022	Walsh County Health District	0.032642%	28,539	30,546	(2,007)	378,920	8.06%
District Health Unit	100023	Custer Health Unit	0.127364%	111,355	111,448	(93)	1,478,493	7.54%
Political Subdivision	100024	Southeast Water Users District	0.046986%	41,080	39,910	1,170	545,435	7.32%
City	200002	City Of Mcville	0.009907%	8,662	8,553	109	115,009	7.44%
City	200003	City Of Drayton	0.018816%	16,451	23,029	(6,578)	218,426	10.54%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	0.00%
City	200005	City Of Westhope	0.013930%	12,179	8,152	4,027	161,706	5.04%
City	200006	City Of Belfield	0.008252%	7,215	10,468	(3,253)	95,798	10.93%
City	200007	City Of Beulah	0.053218%	46,529	44,672	1,857	617,772	7.23%
City	200008	City Of Rolla	0.040437%	35,354	37,069	(1,715)	469,413	7.90%
City	200009	City Of New Town	0.093300%	81,573	87,488	(5,915)	1,083,057	8.08%
City	200010	City Of Cavalier	0.051118%	44,693	37,909	6,784	593,396	6.39%
City	200011	City Of Harvey	0.046672%	40,806	47,004	(6,198)	541,789	8.68%
City	200012	City Of Napoleon	0.014711%	12,862	12,128	734	170,766	7.10%
City	200014	City Of Grand Forks	1.592366%	1,392,217	1,379,333	12,884	18,484,767	7.46%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution			
City	200015	City Of Killdeer	0.078322%	\$ 68,477	\$ 70,348	\$ (1,871)	\$ 909,194	7.74%	
City	200016	City Of Ellendale	0.028209%	24,663	19,123	5,540	327,464	5.84%	
City	200017	City Of Wishek	0.022420%	19,602	21,195	(1,593)	260,264	8.14%	
City	200018	City Of Granville	0.004580%	4,004	9,252	(5,248)	53,166	17.40%	
City	200019	City Of Linton	0.023445%	20,498	20,315	183	272,153	7.46%	
City	200020	City Of Finley	0.008631%	7,546	6,157	1,389	100,188	6.15%	
City	200021	City Of Wilton	0.012126%	10,602	10,508	94	140,762	7.47%	
City	200022	City Of Ray	0.019258%	16,837	16,243	594	223,554	7.27%	
City	200025	City Of Medora	0.024316%	21,260	19,638	1,622	282,267	6.96%	
City	200026	City Of Velva	0.017810%	15,571	14,720	851	206,741	7.12%	
City	200028	City Of Thompson	0.012864%	11,247	10,632	615	149,331	7.12%	
City	200029	City Of Williston	1.097094%	959,197	988,131	(28,934)	12,735,473	7.76%	
City	200030	City Of Bowman	0.053964%	47,181	44,277	2,904	626,434	7.07%	
City	200031	City Of Tioga	0.093697%	81,920	84,310	(2,390)	1,087,672	7.75%	
City	200033	City Of Rhame	0.005976%	5,225	4,220	1,005	69,371	6.08%	
City	200035	City Of Fargo	3.338059%	2,918,489	2,903,716	14,773	38,749,407	7.49%	
City	200036	City Of Jamestown	0.498466%	435,812	428,143	7,669	5,786,381	7.40%	
City	200037	City Of Beach	0.024661%	21,561	20,382	1,179	286,270	7.12%	
City	200038	City Of Glenburn	0.002391%	2,090	4,219	(2,129)	27,760	15.20%	
City	200040	City Of Kulm	0.007630%	6,671	6,306	365	88,572	7.12%	
City	200041	City Of Harwood	0.008591%	7,511	13,502	(5,991)	99,728	13.54%	
City	200043	City Of Dickinson	0.459078%	401,375	414,186	(12,811)	5,329,150	7.77%	
City	200045	City Of Mapleton	0.017145%	14,990	11,486	3,504	199,021	5.77%	
City	200046	City Of Wahpeton	0.228541%	199,815	174,534	25,281	2,652,990	6.58%	
City	200047	City Of Bottineau	0.048038%	42,000	41,464	536	557,643	7.44%	
City	200049	City Of Elgin	0.006108%	5,340	5,642	(302)	70,902	7.96%	
City	200050	City Of Rugby	0.055019%	48,104	47,814	290	638,685	7.49%	
City	200051	City Of New Salem	0.011416%	9,981	10,183	(202)	132,526	7.68%	
City	200052	City Of Walhalla	0.026785%	23,418	23,439	(21)	310,927	7.54%	
City	200053	City Of Gwinner	0.014966%	13,085	12,362	723	173,734	7.12%	
City	200054	City Of Kenmare	0.015114%	13,214	17,471	(4,257)	175,452	9.96%	
City	200055	City Of Watford City	0.233266%	203,946	213,820	(9,874)	2,707,839	7.90%	
City	200057	City Of Cooperstown	0.016880%	14,758	14,903	(145)	195,955	7.61%	
City	200058	City Of New England	0.009212%	8,054	7,644	410	106,942	7.15%	
City	200059	City Of Carrington	0.056240%	49,171	52,514	(3,343)	652,854	8.04%	
City	200060	City Of Mott	0.010012%	8,754	10,639	(1,885)	116,226	9.15%	
City	200061	City Of Larimore	0.016066%	14,047	21,984	(7,937)	186,502	11.79%	
City	200062	City Of Sherwood	0.002899%	2,535	4,093	(1,558)	33,656	12.16%	
City	200063	City Of Lamoure	0.017799%	15,562	16,235	(673)	206,619	7.86%	
City	200064	City Of Michigan	0.004973%	4,348	4,208	140	57,732	7.29%	
City	200065	City Of Park River	0.041276%	36,088	36,133	(45)	479,148	7.54%	
City	200067	City Of Hatten	0.003995%	3,493	3,952	(459)	46,372	8.52%	
City	200069	City Of Northwood	0.024776%	21,662	24,190	(2,528)	287,610	8.41%	
City	200070	City Of Powers Lake	0.003681%	3,218	3,521	(303)	42,726	8.24%	
City	200072	City Of Towner	0.009830%	8,594	9,267	(673)	114,116	8.12%	
City	200073	City Of Pembina	0.000861%	753	4,722	(3,969)	10,000	47.22%	
City	200075	City Of Underwood	0.008413%	7,356	8,073	(717)	97,656	8.27%	
City	200076	City Of New Leipzig	0.000000%	-	-	-	-	0.00%	
City	200077	City Of Stanley	0.069724%	60,960	62,989	(2,029)	809,381	7.78%	
City	200080	City Of Crosby	0.017997%	15,735	12,903	2,832	208,910	6.18%	
City	200083	City Of Grafton	0.110332%	96,464	108,044	(11,580)	1,280,774	8.44%	
City	200084	City Of Emerado	0.007938%	6,940	6,930	10	92,150	7.52%	
City	200085	City Of Lincoln	0.021828%	19,084	22,705	(3,621)	253,388	8.96%	
City	200086	City Of Minto	0.007566%	6,615	6,083	532	87,827	6.93%	
City	200087	City Of Ashley	0.011181%	9,776	9,184	592	129,795	7.08%	
City	200088	City Of Neche	0.000000%	-	1,887	(1,887)	-	0.00%	
City	200089	City Of Surrey	0.012115%	10,592	15,857	(5,265)	140,639	11.27%	
City	200090	City Of Hankinson	0.018189%	15,903	9,826	6,077	211,150	4.65%	
City	200091	City Of New Rockford	0.017732%	15,503	14,232	1,271	205,843	6.91%	
City	200092	City Of Minot	0.784271%	685,694	702,864	(17,170)	9,104,099	7.72%	
City	200094	City Of West Fargo	0.902297%	788,885	870,463	(81,578)	10,474,195	8.31%	
City	200096	City Of Valley City	0.043346%	37,898	13,254	24,644	503,176	2.63%	
City	200097	City Of Devils Lake	0.134684%	117,755	93,716	24,039	1,563,463	5.99%	
City	200098	City Of Oakes	0.050548%	44,194	43,287	907	586,778	7.38%	

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

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)		
City	200100	City Of Mohall	0.014642%	\$ 12,802	\$ 12,102	\$ 700	\$ 169,967	7.12%
City	200101	City Of Lidgerwood	0.007192%	6,288	5,944	344	83,487	7.12%
City	200102	City Of McClusky	0.002778%	2,429	4,108	(1,679)	32,250	12.74%
City	200103	City Of Burlington	0.016305%	14,256	13,284	972	189,277	7.02%
City	200104	City Of Lisbon	0.048850%	42,710	40,925	1,785	567,063	7.22%
City	200110	City Of Halliday	0.012747%	11,145	10,438	707	147,976	7.05%
City	200111	City Of Maddock	0.012599%	11,015	11,363	(348)	146,258	7.77%
City	200114	City of Regent	0.005130%	4,485	4,987	(502)	59,546	8.38%
City	200115	City of Lakota	0.021825%	19,082	18,592	490	253,353	7.34%
City	200117	City of Alexander	0.014919%	13,044	12,330	714	173,180	7.12%
City	200118	City of Berthold	0.004304%	3,763	4,119	(356)	49,966	8.24%
City	200119	City of Carson	0.007223%	6,315	5,970	345	83,844	7.12%
City	200120	City of Dodge	0.007992%	6,987	7,099	(112)	92,774	7.65%
City	200123	City of Grenora	0.008965%	7,838	7,418	420	104,064	7.13%
City	200124	City of Kindred	0.014811%	12,949	12,593	356	171,926	7.32%
City	200125	City of Richardton	0.003429%	2,998	6,682	(3,684)	39,809	16.79%
County	300001	Adams County	0.051903%	45,379	43,859	1,520	602,506	7.28%
County	300002	Barnes County	0.236443%	206,724	212,452	(5,728)	2,744,712	7.74%
County	300003	Benson County	0.113999%	99,670	99,307	363	1,323,344	7.50%
County	300004	Billings County	0.484701%	423,778	422,431	1,347	5,626,587	7.51%
County	300005	Bottineau County	0.295875%	258,686	269,630	(10,944)	3,434,630	7.85%
County	300006	Bowman County	0.097286%	85,058	89,811	(4,753)	1,129,329	7.95%
County	300007	Burke County	0.143525%	125,485	119,981	5,504	1,666,091	7.20%
County	300008	Burleigh County	1.556839%	1,361,156	1,470,611	(109,455)	18,072,350	8.14%
County	300009	Cass County	1.489838%	1,302,576	1,314,269	(11,693)	17,294,588	7.60%
County	300010	Cavalier County	0.296229%	258,995	263,376	(4,381)	3,438,731	7.66%
County	300011	Dickey County	0.135177%	118,186	118,206	(20)	1,569,185	7.53%
County	300012	Divide County	0.196322%	171,646	161,085	10,561	2,278,975	7.07%
County	300013	Dunn County	0.385679%	337,202	328,857	8,345	4,477,105	7.35%
County	300014	Eddy County	0.079746%	69,723	68,180	1,543	925,721	7.37%
County	300015	Emmons County	0.220483%	192,770	200,366	(7,596)	2,559,445	7.83%
County	300016	Foster County	0.079143%	69,195	77,589	(8,394)	918,722	8.45%
County	300017	Golden Valley County	0.080983%	70,804	70,880	(76)	940,078	7.54%
County	300018	Grand Forks County	1.319518%	1,153,664	1,168,242	(14,578)	15,317,451	7.63%
County	300019	Grant County	0.084284%	73,690	82,309	(8,619)	978,396	8.41%
County	300020	Griggs County	0.046610%	40,751	46,572	(5,821)	541,067	8.61%
County	300021	Hettinger County	0.097856%	85,556	84,279	1,277	1,135,945	7.42%
County	300023	Lamoure County	0.170872%	149,395	153,248	(3,853)	1,983,542	7.73%
County	300024	Logan County	0.051115%	44,690	42,782	1,908	593,363	7.21%
County	300025	Mchenry County	0.095152%	83,192	90,299	(7,107)	1,104,557	8.18%
County	300026	Mcintosh County	0.073143%	63,949	65,831	(1,882)	849,068	7.75%
County	300027	Mckenzie County	0.781366%	683,154	763,418	(80,264)	9,070,378	8.42%
County	300028	Mclean County	0.360388%	315,090	311,754	3,336	4,183,516	7.45%
County	300029	Mercer County	0.335550%	293,374	275,596	17,778	3,895,186	7.08%
County	300030	Morton County	0.558572%	488,364	479,387	8,977	6,484,104	7.39%
County	300031	Mountrail County	0.677987%	592,769	579,589	13,180	7,870,319	7.36%
County	300032	Nelson County	0.153787%	134,457	129,838	4,619	1,785,212	7.27%
County	300033	Oliver County	0.075350%	65,879	61,773	4,106	874,685	7.06%
County	300034	Pembina County	0.219384%	191,809	195,068	(3,259)	2,546,692	7.66%
County	300035	Pierce County	0.182317%	159,401	152,158	7,243	2,116,397	7.19%
County	300036	Ramsey County	0.463396%	405,151	374,096	31,055	5,379,274	6.95%
County	300037	Ransom County	0.166408%	145,492	140,615	4,877	1,931,723	7.28%
County	300038	Renville County	0.113794%	99,491	101,936	(2,445)	1,320,966	7.72%
County	300039	Richland County	0.571478%	499,647	451,983	47,664	6,633,921	6.81%
County	300040	Rolette County	0.088738%	77,584	81,085	(3,501)	1,030,105	7.87%
County	300041	Sargent County	0.061335%	53,626	51,560	2,066	712,000	7.24%
County	300042	Sheridan County	0.055317%	48,364	53,547	(5,183)	642,145	8.34%
County	300044	Slope County	0.097769%	85,480	84,538	942	1,134,937	7.45%
County	300045	Stark County	0.358443%	313,389	296,576	16,813	4,160,934	7.13%
County	300046	Steele County	0.081496%	71,253	75,244	(3,991)	946,036	7.95%
County	300047	Stutsman County	0.613267%	536,184	566,642	(30,458)	7,119,022	7.96%
County	300048	Towner County	0.111193%	97,217	88,338	8,879	1,290,768	6.84%
County	300049	Traill County	0.325189%	284,315	245,725	38,590	3,774,913	6.51%
County	300050	Walsh County	0.206255%	180,330	179,904	426	2,394,286	7.51%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

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)		
County	300051	Ward County	0.909081%	\$ 794,816	\$ 785,208	\$ 9,608	\$ 10,552,942	7.44%
County	300052	Wells County	0.161552%	141,246	157,603	(16,357)	1,875,359	8.40%
County	300053	Williams County	1.096084%	958,314	978,330	(20,016)	12,723,740	7.69%
School District	400002	Mcclusky Public Schools	0.014544%	12,716	13,924	(1,208)	168,827	8.25%
School District	400003	Lake Region Special Education Unit	0.046560%	40,708	39,996	712	540,483	7.40%
School District	400004	Lidgerwood Public School	0.039237%	34,305	32,162	2,143	455,483	7.06%
School District	400006	Halliday Public School	0.009994%	8,738	8,578	160	116,014	7.39%
School District	400007	Oliver-Mercer Special Education Unit	0.042835%	37,451	34,053	3,398	497,243	6.85%
School District	400008	Underwood School District #8	0.042909%	37,516	37,218	298	498,106	7.47%
School District	400010	New Town Public School District	0.214983%	187,961	190,569	(2,608)	2,495,605	7.64%
School District	400011	Bottineau Public School	0.124859%	109,165	118,011	(8,846)	1,449,411	8.14%
School District	400012	Peace Garden Special Services	0.038282%	33,470	32,333	1,137	444,392	7.28%
School District	400014	Beulah Public School #27	0.094040%	82,220	81,719	501	1,091,647	7.49%
School District	400016	St John School District #3	0.102498%	89,615	90,084	(469)	1,189,829	7.57%
School District	400017	Ellendale Public School District #40	0.040248%	35,189	33,847	1,342	467,219	7.24%
School District	400018	Rural Cass Special Education Unit	0.021601%	18,886	13,216	5,670	250,755	5.27%
School District	400019	Fargo Public Schools	2.365699%	2,068,348	2,180,223	(111,875)	27,461,900	7.94%
School District	400020	Surrey Schools	0.053812%	47,048	43,184	3,864	624,669	6.91%
School District	400021	Jamestown Public School District #1	0.298137%	260,663	274,022	(13,359)	3,460,886	7.92%
School District	400023	Warwick Public School	0.061169%	53,481	57,254	(3,773)	710,069	8.06%
School District	400024	Souris Valley Special Services	0.046913%	41,016	34,584	6,432	544,582	6.35%
School District	400025	Rugby Public School District #5	0.080418%	70,310	71,171	(861)	933,527	7.62%
School District	400026	Billings County School District	0.034616%	30,265	30,797	(532)	401,839	7.66%
School District	400027	Belcourt School District #7	0.534986%	467,742	447,759	19,983	6,210,308	7.21%
School District	400028	West Fargo Public School #6	1.802304%	1,575,768	1,625,401	(49,633)	20,921,801	7.77%
School District	400029	Minot Public School District #1	1.634728%	1,429,255	1,573,780	(144,525)	18,976,516	8.29%
School District	400030	Belfield Public School #13	0.037880%	33,119	35,241	(2,122)	439,725	8.01%
School District	400031	Minto Public School District #20	0.037995%	33,219	32,933	286	441,065	7.47%
School District	400033	Harvey Public School Dist #38	0.065092%	56,910	55,213	1,697	755,613	7.31%
School District	400034	Oakes Public Schools	0.045779%	40,025	48,287	(8,262)	531,414	9.09%
School District	400035	Larimore Public School District #44	0.048989%	42,831	41,655	1,176	568,677	7.32%
School District	400036	Hazen Public School District #3	0.059474%	51,999	59,716	(7,717)	690,391	8.65%
School District	400038	Park River Area School District	0.061341%	53,631	53,821	(190)	712,068	7.56%
School District	400039	Hillsboro Public School	0.047737%	41,737	41,279	458	554,151	7.45%
School District	400040	Lisbon Public School	0.082387%	72,032	68,254	3,778	956,382	7.14%
School District	400042	Northern Cass School District # 97	0.078621%	68,739	72,410	(3,671)	912,656	7.93%
School District	400043	Mandaree Public School #36	0.083588%	73,082	76,714	(3,632)	970,316	7.91%
School District	400044	Thompson Public School	0.037598%	32,872	41,570	(8,698)	436,452	9.52%
School District	400045	Northern Plains Special Ed Unit	0.013022%	11,385	4,996	6,389	151,168	3.30%
School District	400046	Bowman County School District #1	0.079592%	69,588	62,174	7,414	923,929	6.73%
School District	400047	Apple Creek Elementary School	0.003150%	2,754	2,704	50	36,564	7.40%
School District	400048	Burke Central School	0.012834%	11,221	12,314	(1,093)	148,976	8.27%
School District	400049	Washburn Public School	0.037261%	32,578	39,121	(6,543)	432,543	9.04%
School District	400050	Enderlin Area School District #24	0.050935%	44,533	47,923	(3,390)	591,277	8.10%
School District	400051	Midkota School	0.024896%	21,767	24,082	(2,315)	288,997	8.33%
School District	400052	Velva Public School	0.041023%	35,867	38,784	(2,917)	476,212	8.14%
School District	400053	Sheyenne Valley Special Education Unit	0.082359%	72,007	71,299	708	956,048	7.46%
School District	400054	Center Stanton Public School	0.021665%	18,942	18,441	501	251,498	7.33%
School District	400055	Burleigh County Special Education Unit	0.005770%	5,045	4,770	275	66,986	7.12%
School District	400056	New Rockford Sheyenne Public School	0.031959%	27,942	28,798	(856)	370,991	7.76%
School District	400057	James River Multidistrict Special Education Unit	0.046853%	40,964	41,133	(169)	543,883	7.56%
School District	400058	Newburg United Public School	0.025811%	22,567	23,929	(1,362)	299,620	7.99%
School District	400059	Napoleon Public School District #2	0.030577%	26,734	25,850	884	354,952	7.28%
School District	400060	Yellowstone School District # 14	0.025896%	22,641	22,263	378	300,615	7.41%
School District	400061	Cavalier Public Schools	0.047403%	41,445	47,640	(6,195)	550,268	8.66%
School District	400062	Richland School District # 44	0.035082%	30,672	30,509	163	407,239	7.49%
School District	400063	Fort Totten School District # 30	0.035394%	30,945	31,123	(178)	410,864	7.58%
School District	400064	Bismarck Public Schools	2.703144%	2,363,379	2,533,757	(170,378)	31,379,085	8.07%
School District	400065	Solen Public School Dist #3	0.057149%	49,966	38,423	11,543	663,412	5.79%
School District	400068	Lakota Public School District # 66	0.024272%	21,221	23,342	(2,121)	281,761	8.28%
School District	400069	Stanley Community Public School District # 2	0.144464%	126,306	143,445	(17,139)	1,676,987	8.55%
School District	400070	Mandan Public School District #1	0.837087%	731,871	686,059	45,812	9,717,212	7.06%
School District	400072	Killdeer Public School #16	0.087504%	76,505	75,671	834	1,015,774	7.45%
School District	400073	Glenburn School District	0.033266%	29,085	29,652	(567)	386,169	7.68%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

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)		
School District	400074	New Public School #8	0.000000%	\$ -	\$ 6,636	\$ (6,636)	\$ -	0.00%
School District	400075	Williston Public School #1	0.000000%	-	1,490	(1,490)	-	0.00%
School District	400076	Valley City Public School	0.078821%	68,914	78,024	(9,110)	914,979	8.53%
School District	400077	Dickinson Public Schools	0.704225%	615,709	696,558	(80,849)	8,174,898	8.52%
School District	400078	Drayton Public School #19	0.041812%	36,557	35,422	1,135	485,371	7.30%
School District	400079	Mohall Lansford Sherwood School	0.044087%	38,546	38,429	117	511,783	7.51%
School District	400080	Westhope Public School #17	0.031732%	27,744	27,038	706	368,358	7.34%
School District	400081	Kindred Public School District #2	0.057731%	50,475	58,358	(7,883)	670,162	8.71%
School District	400082	Grafton Public School District #3	0.126503%	110,603	107,502	3,101	1,468,493	7.32%
School District	400083	Wilton Public School District	0.037477%	32,766	32,750	16	435,045	7.53%
School District	400084	Sheyenne Valley Career And Tech Center	0.012965%	11,335	10,716	619	150,505	7.12%
School District	400085	White Shield School Dist #85	0.087605%	76,594	74,997	1,597	1,016,953	7.37%
School District	400086	Tgu School District #60	0.156406%	136,747	142,806	(6,059)	1,815,623	7.87%
School District	400087	Turtle Lake Mercer School District #72	0.035946%	31,428	32,464	(1,036)	417,276	7.78%
School District	400088	Lamoure School District #8	0.043926%	38,405	41,156	(2,751)	509,907	8.07%
School District	400089	Divide County School Dist #1	0.071668%	62,660	63,588	(928)	831,947	7.64%
School District	400090	Mott/Regent School Dist #1	0.039049%	34,141	31,202	2,939	453,293	6.88%
School District	400091	United Public School District # 7	0.094355%	82,495	82,253	242	1,095,303	7.51%
School District	400092	Kulm Public School District #7	0.024701%	21,596	22,647	(1,051)	286,744	7.90%
School District	400093	Midway Public School District #128	0.028459%	24,882	38,128	(13,246)	330,366	11.54%
School District	400094	Dunseith School District #1	0.169509%	148,203	152,487	(4,284)	1,967,726	7.75%
School District	400095	Carrington School District #49	0.058266%	50,942	50,555	387	676,377	7.47%
School District	400096	Glen Ullin Public School #48	0.027520%	24,061	30,939	(6,878)	319,463	9.68%
School District	400099	Manvel Public School	0.029746%	26,007	25,231	776	345,301	7.31%
School District	400100	Maple Valley School District	0.020372%	17,811	22,363	(4,552)	236,489	9.46%
School District	400101	North Border School District # 100	0.065101%	56,918	53,206	3,712	755,718	7.04%
School District	400102	Mckenzie Cty Public School #1	0.329481%	288,068	278,269	9,799	3,824,738	7.28%
School District	400103	Devils Lake Public School	0.274559%	240,049	253,291	(13,242)	3,187,179	7.95%
School District	400104	Mt Pleasant School Dist #4	0.045362%	39,660	39,616	44	526,578	7.52%
School District	400105	Central Cass Public School District #7	0.134369%	117,480	127,360	(9,880)	1,559,802	8.17%
School District	400106	Milnor Public School District #2	0.035704%	31,216	33,369	(2,153)	414,464	8.05%
School District	400107	Mapleton Public School	0.023636%	20,665	19,621	1,044	274,378	7.15%
School District	400108	Linton Public School District #36	0.034859%	30,477	33,868	(3,391)	404,656	8.37%
School District	400109	Tioga Public School District #15	0.096807%	84,639	84,593	46	1,123,776	7.53%
School District	400114	Zeeland Public Schools	0.008107%	7,088	6,737	351	94,110	7.16%
School District	400117	Garrison Public School District #51	0.060062%	52,513	54,886	(2,373)	697,217	7.87%
School District	400118	Kenmare Public School District #28	0.052994%	46,333	48,066	(1,733)	615,175	7.81%
School District	400119	Lewis & Clark Public Schools	0.074711%	65,320	62,736	2,584	867,278	7.23%
School District	400120	Sw Special Education Unit	0.008920%	7,799	7,082	717	103,544	6.84%
School District	400121	North Valley Career & Technology Center	0.018538%	16,208	15,551	657	215,200	7.23%
School District	400122	Dakota Prairie Public School	0.059043%	51,622	52,702	(1,080)	685,396	7.69%
School District	400123	Beach Public School District #3	0.070816%	61,915	55,316	6,599	822,062	6.73%
School District	400124	Rolette Public School	0.025643%	22,420	25,776	(3,356)	297,679	8.66%
School District	400125	Drake Public School District	0.020377%	17,816	17,215	601	236,542	7.28%
School District	400137	New Salem Almont School District #49	0.050102%	43,805	42,967	838	581,601	7.39%
School District	400138	Max Public School	0.034616%	30,265	27,655	2,610	401,836	6.88%
School District	400139	East Central Special Education Unit	0.046929%	41,030	42,981	(1,951)	544,774	7.89%
School District	400140	North Sargent School District #3	0.035743%	31,250	29,863	1,387	414,914	7.20%
School District	400141	Wahpeton Public School District 37	0.146935%	128,466	131,065	(2,599)	1,705,676	7.68%
School District	400142	Medina Public School District #3	0.035492%	31,031	29,211	1,820	412,009	7.09%
School District	400143	Pingree-Buchanan School District	0.019542%	17,086	16,082	1,004	226,848	7.09%
School District	400144	West River Student Services	0.016466%	14,396	15,833	(1,437)	191,148	8.28%
School District	400145	Leeds Public School District 6	0.024907%	21,776	20,729	1,047	289,131	7.17%
School District	400147	Sawyer Public School	0.025281%	22,103	21,258	845	293,468	7.24%
School District	400148	Wilmar Multidistrict Special Education Unit	0.097241%	85,019	98,933	(13,914)	1,128,806	8.76%
School District	400149	Great Northwest Education Cooperative	0.053503%	46,778	49,159	(2,381)	621,087	7.91%
School District	400150	Anamoose Public School District #14	0.021559%	18,849	17,744	1,105	250,268	7.09%
School District	400151	South Prairie School District #70	0.066791%	58,396	58,932	(536)	775,337	7.60%
School District	400152	South East Education Cooperative	0.125673%	109,877	97,026	12,851	1,458,859	6.65%
School District	400153	South Heart Public School District #9	0.042149%	36,851	37,517	(666)	489,280	7.67%
School District	400154	Sargent Central Public School District #6	0.024074%	21,048	20,168	880	279,456	7.22%
School District	400155	Fairmount Public School	0.016199%	14,163	14,008	155	188,048	7.45%
School District	400156	South Central Prairie Special Education Unit	0.011700%	10,229	9,618	611	135,813	7.08%
School District	400157	Pembina Special Education Cooperative	0.006908%	6,040	5,709	331	80,189	7.12%

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

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%	\$ 1,661,040	\$ 1,650,095	\$ 10,945	\$ 8,729,372	18.90%
		Total Judges System	100.000000%	\$ 1,661,040	\$ 1,650,095	\$ 10,945	\$ 8,729,372	18.90%

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

Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200010	City Of Cavalier	0.237807%	\$ 15,476	\$ 13,867	\$ 1,609	\$ 153,971	9.01%	
City	200014	City of Grand Forks	15.998218%	1,041,156	1,027,550	13,606	10,358,225	9.92%	
City	200016	City Of Ellendale	0.165282%	10,756	10,340	416	107,014	9.66%	
City	200028	City Of Thompson	0.090384%	5,882	5,741	141	58,520	9.81%	
City	200029	City Of Williston	16.374386%	1,065,637	1,043,673	21,964	10,601,779	9.84%	
City	200030	City Of Bowman	0.341075%	22,197	19,173	3,024	220,833	8.68%	
City	200055	City of Watford City	2.460467%	160,126	155,709	4,417	1,593,057	9.77%	
City	200070	City Of Powers Lake	0.070429%	4,583	8,529	(3,946)	45,600	18.70%	
City	200083	City of Grafton	0.545605%	35,508	20,276	15,232	353,258	5.74%	
City	200085	City of Lincoln	0.679531%	44,224	43,161	1,063	439,970	9.81%	
City	200089	City of Surrey	0.213920%	13,922	11,463	2,459	138,505	8.28%	
City	200094	City of West Fargo	6.457737%	420,266	429,602	(9,336)	4,181,134	10.27%	
City	200103	City Of Burlington	0.288694%	18,788	17,718	1,070	186,918	9.48%	
County	300001	Adams County	0.411144%	26,757	23,018	3,739	266,200	8.65%	
County	300003	Benson County	0.361334%	23,515	23,130	385	233,950	9.89%	
County	300004	Billings County	0.601911%	39,172	16,165	23,007	389,714	4.15%	
County	300006	Bowman County	0.309802%	20,162	19,801	361	200,585	9.87%	
County	300009	Cass County	13.145409%	855,497	803,081	52,416	8,511,142	9.44%	
County	300013	Dunn County	2.033385%	132,332	140,383	(8,051)	1,316,538	10.66%	
County	300016	Foster County	0.260003%	16,921	17,852	(931)	168,342	10.60%	
County	300020	Griggs County	0.226015%	14,709	12,464	2,245	146,336	8.52%	
County	300027	Mckenzie County	6.639005%	432,063	503,541	(71,478)	4,298,498	11.71%	
County	300028	McLean County	1.804162%	117,414	107,349	10,065	1,168,125	9.19%	
County	300044	Slope County	0.097766%	6,363	6,200	163	63,300	9.79%	
County	300045	Stark County	2.884334%	187,711	187,154	557	1,867,494	10.02%	
County	300048	Towner County	0.389185%	25,328	27,409	(2,081)	251,982	10.88%	
County	300050	Walsh County	1.092099%	71,073	77,796	(6,723)	707,092	11.00%	
County	300051	Ward County	6.674468%	434,371	522,596	(88,225)	4,321,459	12.09%	
County	300052	Wells County	0.299944%	19,520	21,140	(1,620)	194,202	10.89%	
County	300053	Williams County	8.558655%	556,993	540,115	16,878	5,541,397	9.75%	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.240403%	80,725	84,822	(4,097)	803,113	10.56%	
State	012500	Attorney General's Office	7.656127%	498,257	465,771	32,486	4,957,045	9.40%	
State of ND	054000	Adjutant General ND National Guard	1.391310%	90,546	90,024	522	900,819	9.99%	
Total Public Safety with Prior Main System Service System			99.999996%	\$ 6,507,950	\$ 6,496,613	\$ 11,337	\$ 64,746,117	10.03%	

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

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2022

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200007	City of Beulah	2.153865%	\$ 22,208	\$ 26,659	\$ (4,451)	\$ 301,446	8.84%
City	200027	City of Mandan	22.722982%	234,287	250,619	(16,332)	3,180,214	7.88%
City	200043	City of Dickinson	25.510068%	263,024	281,248	(18,224)	3,570,283	7.88%
City	200096	City Of Valley City	5.069763%	52,272	19,973	32,299	709,543	2.81%
City	200097	City Of Devils Lake	7.892204%	81,373	76,860	4,513	1,104,560	6.96%
City	200118	City of Berthold	0.507389%	5,231	5,621	(390)	71,012	7.92%
City	200126	City of Garrison	0.865173%	8,920	7,882	1,038	121,086	6.51%
County	300002	Barnes County	7.122911%	73,441	83,018	(9,577)	996,893	8.33%
County	300030	Morton County	14.459654%	149,087	159,320	(10,233)	2,023,713	7.87%
County	300040	Rolette County	6.562670%	67,665	74,871	(7,206)	918,484	8.15%
County	300041	Sargent County	2.197529%	22,658	24,302	(1,644)	307,557	7.90%
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.935793%	50,891	20,682	30,209	690,793	2.99%
Total Public Safety without Prior Main System Service System			100.000001%	\$ 1,031,057	\$ 1,031,055	\$ 2	\$ 13,995,584	7.37%

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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*

Judges

Employer Type	Employer ID	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
			Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Expense
State	018000	ND Supreme Court	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,062	\$ 7,226,324	\$ -	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804
		Total Judges System	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,062	\$ 7,226,324	\$ -	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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 Pension Expense	Proportionate Share of Plan Pension Expense	Share of Contributions	Total Employer Expense	
City	200010	City Of Cavalier	0.237807%	\$ 62,431	\$ 166,674	\$ 13,277	\$ 44	\$ 242,426	\$ 1,119	\$ 111,361	\$ -	\$ 16,588	\$ 128,868	\$ 45,435	\$ (5,621)	\$ 39,814
City	200014	City of Grand Forks	15.998218%	4,199,982	11,212,791	893,225	2,087,808	18,393,806	75,292	7,478,258	-	52,554	7,606,104	3,056,653	432,412	3,489,065
City	200016	City Of Ellendale	0.165282%	43,391	115,842	9,228	-	168,461	778	77,260	-	10,065	88,103	31,581	(2,984)	28,597
City	200028	City Of Thompson	0.090384%	23,729	63,348	5,046	423	92,546	425	42,249	-	4,727	47,401	17,266	(174)	17,092
City	200029	City Of Williston	16.374386%	4,298,737	11,476,438	914,227	376,090	17,065,492	77,062	7,654,095	-	979,279	8,710,436	3,128,528	(23,147)	3,105,381
City	200030	City Of Bowman	0.341075%	89,541	239,052	19,043	29	347,665	1,605	159,433	-	12,999	174,037	65,165	(4,195)	60,970
City	200055	City of Watford City	2.460467%	645,943	1,724,486	137,375	370,911	2,878,715	11,580	1,150,129	-	1,161,709	470,101	78,530	548,631	
City	200070	City Of Powers Lake	0.070429%	18,491	49,362	3,932	3,400	75,185	331	32,922	-	22,331	55,584	13,455	(5,771)	7,684
City	200083	City of Grafton	0.545605%	143,237	382,402	30,463	55,299	611,401	2,568	255,039	-	257,607	104,244	10,163	114,407	
City	200085	City of Lincoln	0.679531%	178,397	476,268	37,940	34,449	727,054	3,198	317,642	-	5,996	326,836	129,831	9,391	139,222
City	200089	City of Surrey	0.213920%	56,159	149,932	11,944	23,340	241,375	1,007	99,995	-	33,965	134,967	40,873	(1,086)	39,787
City	200094	City of West Fargo	6.457737%	1,695,339	4,526,822	360,553	37,374	6,619,348	30,392	3,018,625	-	(110,403)	2,938,614	1,233,828	89,696	1,323,524
City	200103	City Of Burlington	0.288694%	75,790	202,339	16,119	4,683	298,931	1,359	134,948	-	6,065	142,372	55,160	(1,481)	53,679
County	300001	Adams County	0.411144%	107,936	288,162	22,955	6,417	425,470	1,935	192,186	-	20,975	215,096	78,554	(5,744)	72,810
County	300003	Benson County	0.361334%	94,861	253,251	20,174	17,805	386,091	1,701	168,903	-	21,607	192,211	69,038	(3,490)	65,548
County	300004	Billings County	0.601911%	158,019	421,866	33,606	55,766	669,257	2,833	281,359	-	-	284,192	115,002	10,248	125,250
County	300006	Bowman County	0.309802%	81,332	217,133	17,297	3,643	319,405	1,458	144,815	-	14,912	161,185	59,193	(6,599)	52,594
County	300009	Cass County	13.145409%	3,451,040	9,213,321	733,945	-	13,398,306	61,866	6,144,732	-	911,371	7,117,969	2,511,591	(260,068)	2,251,523
County	300013	Dunn County	2.033385%	538,821	1,425,154	113,530	-	2,072,505	9,570	950,492	-	78,190	1,038,252	388,504	(24,597)	363,907
County	300016	Foster County	0.260003%	68,258	182,320	14,517	319	265,324	1,224	121,537	-	1,234	123,995	49,677	2,085	51,762
County	300020	Griggs County	0.226015%	59,335	158,409	12,619	-	230,363	1,064	105,649	-	16,497	123,210	43,182	(5,707)	37,612
County	300027	Mckenzie County	6.639005%	1,742,927	4,653,129	370,674	40,365	6,807,095	31,245	3,103,358	-	233,878	3,368,481	1,268,462	(33,473)	1,234,989
County	300028	Mclean County	1.804162%	473,644	1,264,497	100,731	14,157	1,853,029	8,491	843,343	-	106,982	958,816	344,706	(23,796)	320,910
County	300044	Slope County	0.097766%	25,664	68,522	5,459	255	99,900	460	45,700	-	7,290	53,450	18,683	(2,348)	16,335
County	300045	Stark County	2.884334%	757,218	2,021,565	161,040	-	2,939,823	13,574	1,348,262	-	106,756	1,468,592	551,086	(36,963)	514,123
County	300048	Towner County	0.389185%	102,173	272,771	21,729	28,212	424,885	1,832	181,922	-	27,216	210,970	74,360	3,471	77,831
County	300050	Walsh County	1.092099%	286,706	765,428	60,975	160,189	1,273,298	5,140	510,494	-	17,252	532,886	208,658	30,748	239,406
County	300051	Ward County	6.674468%	1,752,236	4,677,984	372,654	-	6,802,874	31,412	3,119,935	-	186,277	3,337,624	1,275,239	(74,255)	1,200,984
County	300052	Wells County	0.299944%	78,743	210,224	16,747	19,605	325,319	1,412	140,207	-	15,585	157,204	57,309	3,008	60,317
County	300053	Williams County	8.558655%	2,246,886	5,998,569	477,854	-	8,723,309	40,279	4,000,685	-	428,364	4,469,328	1,635,236	(111,526)	1,523,710
Political Subdivision	500041	Bismarck Rural Fire Protection	1.240403%	325,642	869,371	69,255	6,436	1,270,704	5,838	579,818	-	1,511	587,167	236,993	11,205	248,198
State	012500	Attorney General's Office	7.656127%	2,009,949	5,366,007	427,463	111,363	7,914,782	36,032	3,578,804	-	401,062	4,015,898	1,462,796	(105,274)	1,357,522
State of ND	054000	Adjutant General ND National Guard	1.391310%	365,258	975,138	77,681	-	1,418,077	6,548	650,358	-	87,880	744,786	265,827	(25,739)	240,088
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	-	-	-	-	-	(1,454)	(1,454)	-	742	
Total Public Safety with Prior Main System Service System			99.999996%	\$ 26,252,815	\$ 70,087,747	\$ 5,583,277	\$ 3,458,382	\$ 105,382,221	\$ 470,630	\$ 46,744,315	\$ -	\$ 3,717,551	\$ 50,932,496	\$ 19,106,216	\$ (82,202)	\$ 19,024,014

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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	200007	City of Beulah	2.153865%	\$ 8,827	\$ 180,941	\$ 17,549	\$ -	\$ 207,317	\$ 9,972	\$ 100,683	\$ -	\$ 13,668	\$ 124,323	\$ 34,987	\$ (5,024)	\$ 29,963
City	200027	City of Mandan	22.722982%	93,118	1,908,903	185,144	15,425	2,202,590	105,199	1,062,189	-	28,509	1,195,897	369,105	5,676	374,781
City	200043	City of Dickinson	25.510068%	104,541	2,143,039	207,853	427	2,455,860	118,103	1,192,472	-	123,587	1,434,162	414,379	(84,444)	329,935
City	200096	City Of Valley City	5.069763%	20,775	425,899	41,308	24,880	512,862	23,471	236,987	-	-	260,458	82,352	5,269	87,621
City	200097	City Of Devils Lake	7.892204%	32,342	663,005	64,305	22,750	782,402	36,538	368,922	-	14,805	420,265	128,198	7,074	135,272
City	200118	City of Berthold	0.507389%	2,080	42,625	4,134	1,339	50,178	2,349	23,718	-	449	26,516	8,240	652	8,892
City	200126	City of Garrison	0.865173%	3,546	72,681	7,049	1,651	84,927	4,005	40,443	-	4,127	48,575	14,053	(1,208)	12,845
County	300002	Barnes County	7.122911%	29,190	598,379	58,037	24,668	710,274	32,977	332,962	-	9,419	375,358	115,703	11,774	127,477
County	300030	Morton County	14.459654%	59,255	1,214,721	117,816	45,929	1,437,721	66,943	675,919	-	34,235	777,097	234,878	27,780	262,658
County	300040	Rolette County	6.562670%	26,894	551,314	53,472	23,390	655,070	30,383	306,773	-	811	337,967	106,601	12,741	119,342
County	300041	Sargent County	2.197529%	9,006	184,609	17,905	-	211,520	10,174	102,724	-	14,214	127,112	35,697	(7,897)	27,800
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.935793%	20,226	414,644	40,216	25,243	500,329	22,851	230,724	-	-	253,575	80,177	5,346	85,523
Total Public Safety without Prior Main System Service System			100.000001%	\$ 409,800	\$ 8,400,760	\$ 814,788	\$ 185,702	\$ 9,811,050	\$ 462,965	\$ 4,674,516	\$ -	\$ 243,824	\$ 5,381,305	\$ 1,624,370	\$ (22,261)	\$ 1,602,109

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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 (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter
State of ND	051600	Heart River Correctional Center	\$ 1,758,028	\$ 492,954	\$ 522,019	\$ 338,002	\$ 405,053	\$ -	\$ -
State of ND	051700	Department Of Corrections Transitional Services	1,418,499	434,521	516,964	(7,555)	474,569	-	-
State of ND	051800	James River Correctional Ctr	3,818,117	1,202,831	1,445,178	(386,832)	1,556,940	-	-
State of ND	051900	State Penitentiary	4,163,342	1,316,383	1,684,413	(752,260)	1,914,806	-	-
State	052000	Rough Rider Industries	1,048,843	304,929	356,464	26,785	360,665	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	5,486,971	1,602,614	1,906,375	72,123	1,905,859	-	-
State of ND	054000	Adjutant General ND National Guard	5,875,524	1,550,041	1,988,412	(22,532)	2,359,603	-	-
State of ND	060100	Department Of Commerce	2,718,441	735,251	956,187	100,570	926,433	-	-
State of ND	060200	Dept Of Agriculture	3,399,363	977,684	1,105,059	143,439	1,173,181	-	-
State of ND	060700	Milk Marketing Board	(54,114)	(30,757)	(16,998)	(18,924)	12,565	-	-
State of ND	060800	ND Oilseed Council	22,129	6,347	7,207	387	8,188	-	-
State	061100	ND Soybean Council	301,485	84,500	94,653	15,875	106,457	-	-
State of ND	061400	ND Corn Utilization Council	94,631	16,623	34,557	4,491	38,960	-	-
State of ND	061600	State Seed Department	727,154	196,466	247,259	(32,381)	315,810	-	-
State	062400	Beef Commission	187,773	55,312	61,259	5,244	65,958	-	-
State of ND	062500	ND Wheat Commission	285,447	79,123	95,052	2,122	109,150	-	-
State of ND	062600	ND Barley Council	90,987	26,900	31,128	(1,046)	34,005	-	-
State	066500	State Fair Association	692,209	181,500	216,028	41,598	253,083	-	-
State of ND	067000	Racing Commission	83,208	21,918	27,550	1,681	32,059	-	-
State of ND	070100	Historical Society	2,884,664	797,687	1,000,066	98,001	988,910	-	-
State of ND	070900	ND Council On The Arts	209,860	59,958	72,347	1,749	75,806	-	-
State of ND	072000	Game & Fish Department	7,760,118	2,169,937	2,540,927	250,318	2,798,936	-	-
State of ND	075000	Parks & Recreation Department	2,137,582	587,715	718,059	37,494	794,314	-	-
State of ND	077000	Water Commission	3,073,555	793,351	1,046,414	(49,546)	1,283,336	-	-
State	080100	Department Of Transportation	33,148,891	8,528,977	11,121,761	3,166	13,494,987	-	-
State	090000	ND State Board Of Accountancy	25,626	(17,982)	14,353	2,981	26,274	-	-
State	090100	Board Of Medical Examiners	190,373	51,044	58,270	(479)	81,538	-	-
State	090200	Board Of Pharmacy	182,828	52,735	59,679	4,760	65,654	-	-
State	090600	Real Estate Commission	234,946	78,366	72,535	18,033	66,012	-	-
State	090900	Electrical Board	946,381	280,906	318,705	(31,080)	377,850	-	-
State	099501	ND System Information Technology Services	1,620,462	468,196	549,463	61,797	541,006	-	-
District Health Unit	100002	McIntosh District Health Unit	124,918	40,094	42,156	10,920	31,748	-	-
District Health Unit	100003	Wells County Dist Health Unit	176,588	53,781	62,811	10,355	49,641	-	-
District Health Unit	100004	Central Valley Health Unit	819,354	215,064	259,601	46,089	298,600	-	-
District Health Unit	100005	Dickey County Health District	251,500	73,975	85,724	18,423	73,378	-	-
District Health Unit	100006	Emmons County Public Health	22,164	10,051	14,650	(20,120)	17,583	-	-
District Health Unit	100007	Rolette County Public Health	573,171	168,751	186,167	49,657	168,596	-	-
District Health Unit	100008	Towner County Public Health Unit	74,801	26,886	28,007	(7,266)	27,174	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	182,400	52,111	57,691	16,335	56,263	-	-
District Health Unit	100010	First District Health Unit	1,326,945	338,866	416,799	31,127	540,153	-	-
District Health Unit	100011	Lake Region District Health Unit	931,355	276,563	304,770	62,442	287,580	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	1,336,323	396,216	434,713	11,187	494,207	-	-
District Health Unit	100013	Upper Missouri Health Unit	1,212,280	358,118	398,676	81,117	374,369	-	-
District Health Unit	100014	Kidder County District Health Unit	107,023	31,174	32,958	12,889	30,002	-	-
District Health Unit	100015	Southwestern District Health Unit	1,303,061	364,638	417,867	94,263	426,293	-	-
District Health Unit	100017	City-County Health District	365,872	107,385	122,088	(7,664)	144,063	-	-
District Health Unit	100018	Sargent County District Health Unit	105,671	29,446	30,981	3,287	41,957	-	-
District Health Unit	100019	Trall District Health Unit	145,678	41,184	47,063	7,298	50,133	-	-
District Health Unit	100021	Cavalier County Health Dist	155,945	45,920	51,139	16,142	42,744	-	-
District Health Unit	100022	Walsh County Health District	236,586	77,195	86,422	3,070	69,899	-	-
District Health Unit	100023	Custer Health Unit	859,348	232,557	279,944	2,243	344,604	-	-
Political Subdivision	100024	Southeast Water Users District	360,991	99,565	116,075	19,114	126,237	-	-
City	200002	City Of Mcville	77,581	19,433	24,926	6,481	26,741	-	-
City	200003	City Of Drayton	215,351	36,488	52,971	40,912	84,980	-	-
City	200004	City Of Fessenden	(20,320)	(10,561)	(9,759)	-	-	-	-
City	200005	City Of Westhope	98,142	21,359	27,598	3,097	46,088	-	-
City	200006	City Of Belfield	(161,127)	(72,327)	(52,430)	(44,563)	8,193	-	-
City	200007	City Of Beulah	747,293	264,608	268,690	55,564	158,431	-	-
City	200008	City Of Rolla	340,724	86,613	107,670	16,193	130,248	-	-
City	200009	City Of New Town	441,394	144,947	151,069	(63,806)	209,184	-	-
City	200010	City Of Cavalier	468,395	132,852	156,030	30,938	148,575	-	-
City	200011	City Of Harvey	226,484	62,185	78,552	(25,218)	110,965	-	-
City	200012	City Of Napoleon	104,441	33,338	32,217	158	38,728	-	-
City	200014	City Of Grand Forks	5,104,966	1,039,050	1,419,084	(1,721,335)	4,368,167	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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	2023	2024	2025	2026	2027	Thereafter
City	200015	City Of Killdeer	\$ 548,317	\$ 136,574	\$ 174,029	\$ 6,119	\$ 231,595	\$ -	\$ -
City	200016	City Of Ellendale	175,049	42,863	52,329	73	79,784	-	-
City	200017	City Of Wishek	158,813	45,008	54,260	461	59,084	-	-
City	200018	City Of Granville	63,500	17,519	13,254	9,068	23,659	-	-
City	200019	City Of Linton	181,911	52,916	61,235	4,907	62,853	-	-
City	200020	City Of Finley	81,550	21,927	25,812	6,696	27,115	-	-
City	200021	City Of Wilton	77,744	19,058	23,734	1,724	33,228	-	-
City	200022	City Of Ray	154,407	45,142	53,674	4,608	50,983	-	-
City	200025	City Of Medora	193,431	51,371	60,666	14,295	67,099	-	-
City	200026	City Of Veiva	158,790	55,901	51,883	2,896	48,110	-	-
City	200028	City Of Thompson	101,506	28,747	33,171	3,892	35,696	-	-
City	200029	City Of Williston	7,546,269	2,164,645	2,628,307	37,562	2,715,755	-	-
City	200030	City Of Bowman	321,783	86,449	104,600	(4,917)	135,651	-	-
City	200031	City Of Tioga	683,921	210,419	216,052	6,810	250,640	-	-
City	200033	City Of Rhame	56,125	14,633	17,670	4,970	18,852	-	-
City	200035	City Of Fargo	24,908,505	7,384,656	8,209,298	483,683	8,830,868	-	-
City	200036	City Of Jamestown	3,763,142	1,060,600	1,247,886	110,997	1,343,659	-	-
City	200037	City Of Beach	204,798	71,427	64,836	3,296	65,239	-	-
City	200038	City Of Glenburn	(31,940)	(8,950)	(8,232)	(13,368)	(1,390)	-	-
City	200040	City Of Kulm	56,968	16,117	18,804	1,302	20,745	-	-
City	200041	City Of Harwood	(10,119)	(2,084)	929	(19,577)	10,613	-	-
City	200043	City Of Dickinson	5,185,519	2,047,712	1,724,940	178,760	1,234,107	-	-
City	200045	City Of Mapleton	198,421	55,815	58,891	20,529	63,186	-	-
City	200046	City Of Wahpeton	1,617,095	464,501	543,187	13,295	596,112	-	-
City	200047	City Of Bottineau	393,412	140,300	121,884	8,960	122,268	-	-
City	200049	City Of Elgin	41,435	11,564	13,030	(294)	17,135	-	-
City	200050	City Of Rugby	376,189	98,346	121,032	8,510	148,301	-	-
City	200051	City Of New Salem	83,514	22,637	23,629	6,025	31,223	-	-
City	200052	City Of Wallhalla	218,815	57,502	73,292	13,814	74,207	-	-
City	200053	City Of Gwinner	111,387	31,923	36,258	2,526	40,680	-	-
City	200054	City Of Kenmare	(22,102)	(1,448)	7,176	(42,274)	14,444	-	-
City	200055	City Of Watford City	940,033	163,942	233,766	(71,046)	613,371	-	-
City	200057	City Of Cooperstown	141,983	37,307	44,058	12,140	48,478	-	-
City	200058	City Of New England	64,004	17,538	21,494	731	24,241	-	-
City	200059	City Of Carrington	408,835	101,914	148,080	15,453	143,388	-	-
City	200060	City Of Mott	51,889	15,719	18,311	(4,754)	22,613	-	-
City	200061	City Of Larimore	137,197	46,929	42,178	4,211	43,879	-	-
City	200062	City Of Sherwood	27,336	4,896	5,186	2,501	14,753	-	-
City	200063	City Of Lamoure	198,989	54,918	68,939	25,636	49,496	-	-
City	200064	City Of Michigan	25,558	7,464	8,891	(3,317)	12,520	-	-
City	200065	City Of Park River	274,110	74,590	91,408	(332)	108,444	-	-
City	200067	City Of Hatton	(4,692)	(3,970)	(3,777)	(8,596)	11,651	-	-
City	200069	City Of Northwood	186,794	53,125	66,885	981	65,803	-	-
City	200070	City Of Powers Lake	25,655	7,268	8,051	457	9,879	-	-
City	200072	City Of Towner	78,867	24,497	25,041	3,441	25,888	-	-
City	200073	City Of Pembina	(91,745)	(26,517)	(25,078)	(26,372)	(13,778)	-	-
City	200075	City Of Underwood	64,079	18,591	20,584	1,755	23,149	-	-
City	200076	City Of New Leipzig	(34,356)	(11,514)	(13,361)	(9,481)	-	-	-
City	200077	City Of Stanley	385,932	110,905	127,126	(17,898)	165,799	-	-
City	200080	City Of Crosby	166,149	44,349	56,887	13,761	51,152	-	-
City	200083	City Of Grafton	195,417	55,431	94,775	(152,501)	197,712	-	-
City	200084	City Of Emerald	50,596	15,600	17,169	(3,980)	21,807	-	-
City	200085	City Of Lincoln	(8,978)	(23,090)	(28,658)	(16,206)	58,976	-	-
City	200086	City Of Minto	51,560	15,942	17,874	(278)	18,022	-	-
City	200087	City Of Ashley	77,865	19,259	26,080	2,058	30,468	-	-
City	200088	City Of Neche	(57,432)	(16,178)	(16,303)	(15,864)	(9,087)	-	-
City	200089	City Of Surrey	(64,441)	(46,253)	(12,608)	(28,349)	22,769	-	-
City	200090	City Of Hankinson	84,057	25,968	33,093	(9,794)	34,790	-	-
City	200091	City Of New Rockford	98,951	26,332	31,826	(5,196)	45,989	-	-
City	200092	City Of Minot	10,823,407	3,833,708	3,680,552	913,090	2,396,057	-	-
City	200094	City Of West Fargo	7,818,618	2,245,815	2,677,540	495,781	2,399,482	-	-
City	200096	City Of Valley City	925,577	259,551	275,160	176,334	214,532	-	-
City	200097	City Of Devils Lake	1,156,611	363,516	379,223	40,096	373,776	-	-
City	200098	City Of Oakes	340,934	84,202	109,174	6,921	140,637	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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	2023	2024	2025	2026	2027	Thereafter
City	200100	City Of Mohall	\$ 93,375	\$ 27,038	\$ 25,705	\$ 1,680	\$ 38,952	\$ -	\$ -
City	200101	City Of Lidgerwood	53,333	15,422	17,528	1,031	19,352	-	-
City	200102	City Of McClusky	28,240	4,825	5,968	3,287	14,160	-	-
City	200103	City Of Burlington	124,919	30,297	42,554	8,801	43,267	-	-
City	200104	City Of Lisbon	426,696	121,632	138,359	29,455	137,250	-	-
City	200110	City Of Halliday	107,186	30,084	36,376	5,807	34,919	-	-
City	200111	City Of Maddock	112,744	29,891	41,207	10,392	31,254	-	-
City	200114	City Of Regent	48,581	13,119	16,821	3,710	14,931	-	-
City	200115	City Of Lakota	178,959	48,667	62,757	7,479	60,056	-	-
City	200117	City Of Alexander	133,289	38,482	42,352	9,615	42,840	-	-
City	200118	City Of Berthold	49,970	14,233	16,074	7,250	12,413	-	-
City	200119	City Of Carson	52,197	14,975	17,185	903	19,134	-	-
City	200120	City Of Dodge	100,358	31,891	34,128	12,337	22,002	-	-
City	200123	City Of Grenora	76,709	35,101	18,290	(110)	23,428	-	-
City	200124	City Of Kindred	205,218	72,299	74,416	12,596	45,907	-	-
City	200125	City Of Richardton	(6,690)	8,526	7,412	(20,466)	(2,162)	-	-
County	300001	Adams County	165,740	(13,504)	35,428	5,577	138,239	-	-
County	300002	Barnes County	1,456,995	299,683	412,346	81,715	663,251	-	-
County	300003	Benson County	536,337	76,645	144,738	13,023	301,931	-	-
County	300004	Billings County	4,068,821	1,446,479	1,547,532	(143,700)	1,218,510	-	-
County	300005	Botineau County	1,647,796	493,138	601,455	(145,284)	698,487	-	-
County	300006	Bowman County	374,598	49,272	96,614	(15,015)	243,727	-	-
County	300007	Burke County	988,087	278,504	315,832	17,535	376,216	-	-
County	300008	Burleigh County	10,829,640	3,033,023	3,508,206	164,205	4,124,206	-	-
County	300009	Cass County	9,646,107	2,635,393	3,144,996	(13,396)	3,879,114	-	-
County	300010	Cavalier County	2,537,045	847,266	920,565	1,147	768,067	-	-
County	300011	Dickey County	833,560	180,242	243,559	46,594	363,165	-	-
County	300012	Divide County	1,239,851	290,686	383,136	19,602	546,427	-	-
County	300013	Dunn County	2,742,985	782,752	890,544	46,499	1,023,190	-	-
County	300014	Eddy County	595,535	149,743	197,670	32,321	215,801	-	-
County	300015	Emmons County	1,911,755	652,810	696,920	(11,435)	573,460	-	-
County	300016	Foster County	438,828	76,315	157,792	(1,949)	206,670	-	-
County	300017	Golden Valley County	967,460	376,138	384,510	7,935	198,877	-	-
County	300018	Grand Forks County	8,411,872	2,237,831	2,774,384	(6,621)	3,406,278	-	-
County	300019	Grant County	495,505	120,401	161,318	994	212,792	-	-
County	300020	Griggs County	195,623	31,784	65,812	(14,593)	112,620	-	-
County	300021	Hettinger County	653,372	171,383	194,859	18,755	268,375	-	-
County	300023	Lamoure County	1,305,293	357,108	437,354	57,284	453,547	-	-
County	300024	Logan County	258,822	44,766	65,968	3,229	144,859	-	-
County	300025	Mchenry County	378,462	63,193	107,209	(29,461)	237,521	-	-
County	300026	McIntosh County	289,901	54,461	95,306	(36,780)	176,914	-	-
County	300027	Mckenzie County	5,408,145	1,369,588	1,798,873	50,229	2,189,455	-	-
County	300028	McLean County	2,343,305	614,469	778,702	20,162	929,972	-	-
County	300029	Mercer County	2,363,743	626,749	777,689	52,721	906,584	-	-
County	300030	Morton County	4,058,834	1,131,873	1,348,917	84,815	1,493,229	-	-
County	300031	Mountrail County	4,968,552	1,468,453	1,702,853	2,906	1,794,340	-	-
County	300032	Nelson County	1,103,629	317,761	364,539	12,575	408,754	-	-
County	300033	Oliver County	555,095	149,183	170,359	18,135	217,418	-	-
County	300034	Pembina County	1,318,755	285,483	393,500	45,838	593,934	-	-
County	300035	Pierce County	1,153,508	262,849	363,560	19,387	507,712	-	-
County	300036	Ramsey County	4,059,439	1,265,624	1,404,357	97,305	1,292,153	-	-
County	300037	Ransom County	1,426,608	398,466	458,904	100,193	469,045	-	-
County	300038	Renville County	761,550	201,247	245,128	22,516	292,659	-	-
County	300039	Richland County	3,807,886	1,090,414	1,280,823	(57,597)	1,494,246	-	-
County	300040	Rolette County	34,407	(130,611)	(67,403)	(3,093)	235,514	-	-
County	300041	Sargent County	720,546	277,377	216,048	57,173	169,948	-	-
County	300042	Sheridan County	250,193	76,823	85,897	(38,564)	126,037	-	-
County	300044	Slope County	863,974	299,490	324,610	(21,812)	261,686	-	-
County	300045	Stark County	1,600,013	163,780	362,349	78,561	995,323	-	-
County	300046	Steele County	471,258	117,688	156,558	(8,585)	205,597	-	-
County	300047	Stutsman County	3,803,543	1,123,712	1,337,387	(156,229)	1,498,673	-	-
County	300048	Towner County	853,584	237,280	259,608	48,428	308,268	-	-
County	300049	Traill County	2,761,286	766,135	847,630	172,076	975,445	-	-
County	300050	Walsh County	615,245	42,635	123,754	(104,703)	553,559	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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	2023	2024	2025	2026	2027	Thereafter	
County	300051	Ward County	\$ 5,921,222	\$ 1,544,123	\$ 1,924,550	\$ 18,313	\$ 2,434,236	\$ -	\$ -	
County	300052	Wells County	944,715	297,481	279,656	(38,322)	405,900	-	-	
County	300053	Williams County	7,478,080	2,257,879	2,503,442	(89,592)	2,806,351	-	-	
School District	400002	Mcclusky Public Schools	94,728	25,888	26,526	1,768	40,546	-	-	
School District	400003	Lake Region Special Education Unit	369,521	86,804	120,362	33,160	129,195	-	-	
School District	400004	Lidgerwood Public School	327,485	94,147	99,477	17,607	116,254	-	-	
School District	400006	Halliday Public School	62,873	22,150	14,319	5,068	21,336	-	-	
School District	400007	Oliver-Mercer Special Education Unit	371,961	107,226	121,715	19,355	123,665	-	-	
School District	400008	Underwood School District #8	392,205	115,113	126,578	24,220	126,294	-	-	
School District	400010	New Town Public School District	2,019,219	564,795	658,729	179,032	616,663	-	-	
School District	400011	Bottineau Public School	820,287	224,092	276,032	160	320,003	-	-	
School District	400012	Peace Garden Special Services	364,499	99,215	117,452	31,451	116,381	-	-	
School District	400014	Beulah Public School #27	601,738	166,980	204,623	(12,179)	242,314	-	-	
School District	400016	St John School District #3	1,076,622	317,734	351,004	105,234	302,650	-	-	
School District	400017	Ellendale Public School District #40	277,160	67,977	85,854	4,212	119,117	-	-	
School District	400018	Rural Cass Special Education Unit	150,613	39,941	48,809	2,220	59,643	-	-	
School District	400019	Fargo Public Schools	17,435,250	5,076,019	5,704,967	294,533	6,359,731	-	-	
School District	400020	Surrey Schools	413,154	99,482	123,641	24,748	165,283	-	-	
School District	400021	Jamestown Public School District #1	1,900,712	530,893	644,351	(40,153)	765,621	-	-	
School District	400023	Warwick Public School	327,470	131,004	109,705	(56,379)	143,140	-	-	
School District	400024	Souris Valley Special Services	484,791	149,012	159,366	36,956	139,457	-	-	
School District	400025	Rugby Public School District #5	730,739	218,384	249,861	35,728	226,766	-	-	
School District	400026	Billings County School District	261,239	74,495	89,793	8,990	87,961	-	-	
School District	400027	Belcourt School District #7	4,237,673	1,193,320	1,397,923	170,168	1,476,262	-	-	
School District	400028	West Fargo Public School #6	13,087,869	3,867,454	4,253,293	140,443	4,826,679	-	-	
School District	400029	Minot Public School District #1	10,841,682	3,087,511	3,572,458	(72,780)	4,254,493	-	-	
School District	400030	Belfield Public School #13	332,631	84,000	108,343	21,113	119,175	-	-	
School District	400031	Minto Public School District #20	303,087	87,037	103,514	19,293	93,243	-	-	
School District	400033	Harvey Public School Dist #38	478,832	133,449	157,250	7,404	180,729	-	-	
School District	400034	Oakes Public Schools	255,056	63,118	82,619	(3,056)	112,375	-	-	
School District	400035	Larimore Public School District #44	315,493	85,639	110,521	(6,481)	125,814	-	-	
School District	400036	Hazen Public School District #3	417,484	111,262	145,143	8,226	152,853	-	-	
School District	400038	Park River Area School District	503,214	142,031	159,776	23,225	178,182	-	-	
School District	400039	Hillsboro Public School	290,602	70,368	86,281	(988)	134,941	-	-	
School District	400040	Lisbon Public School	666,133	207,270	222,901	15,895	220,067	-	-	
School District	400042	Northern Cass School District #97	700,947	214,385	237,463	31,045	218,054	-	-	
School District	400043	Mandaree Public School #36	494,096	165,072	156,674	(37,724)	210,074	-	-	
School District	400044	Thompson Public School	246,244	87,769	101,546	(16,671)	73,600	-	-	
School District	400045	Northern Plains Special Ed Unit	90,099	23,964	29,530	892	35,713	-	-	
School District	400046	Bowman County School District #1	717,641	195,742	221,883	60,167	239,849	-	-	
School District	400047	Apple Creek Elementary School	18,476	5,350	6,497	(613)	7,242	-	-	
School District	400048	Burke Central School	39,959	12,044	16,405	(15,854)	27,364	-	-	
School District	400049	Washburn Public School	246,609	66,199	83,085	7,499	89,826	-	-	
School District	400050	Enderlin Area School District #24	395,917	105,649	120,268	21,060	148,940	-	-	
School District	400051	Midkota School	122,839	49,985	44,291	(22,967)	51,530	-	-	
School District	400052	Velva Public School	315,725	87,207	105,204	13,880	109,434	-	-	
School District	400053	Shenone Valley Special Education Unit	815,522	255,618	281,176	47,256	231,472	-	-	
School District	400054	Center Stanton Public School	110,721	25,198	33,500	(8,499)	60,522	-	-	
School District	400055	Burleigh County Special Education Unit	41,673	12,228	13,614	794	15,037	-	-	
School District	400056	New Rockford Sheyenne Public School	116,898	48,097	44,064	(35,792)	60,529	-	-	
School District	400057	James River Multidistrict Special Education Unit	370,197	106,263	136,554	3,923	123,457	-	-	
School District	400058	Newburg United Public School	196,473	62,081	68,208	2,105	64,079	-	-	
School District	400059	Napoleon Public School District #2	260,605	76,857	93,995	4,878	84,875	-	-	
School District	400060	Yellowstone School District # 14	261,221	74,617	88,450	20,743	77,411	-	-	
School District	400061	Cavalier Public Schools	361,378	114,672	118,616	6,329	121,761	-	-	
School District	400062	Richland School District # 44	206,612	58,135	69,724	(6,031)	84,784	-	-	
School District	400063	Fort Totten School District # 30	208,334	50,327	77,082	(6,328)	87,253	-	-	
School District	400064	Bismarck Public Schools	21,385,458	6,263,827	7,038,731	646,589	7,436,311	-	-	
School District	400065	Solen Public School Dist #3	471,714	148,102	156,880	13,641	153,091	-	-	
School District	400068	Lakota Public School District # 66	114,731	32,657	49,384	(8,113)	40,803	-	-	
School District	400069	Stanley Community Public School District # 2	1,113,374	316,495	369,171	15,833	411,875	-	-	
School District	400070	Mandan Public School District #1	7,190,945	2,102,711	2,388,302	338,328	2,361,604	-	-	
School District	400072	Killdeer Public School #16	613,040	204,314	187,356	(7,316)	228,686	-	-	
School District	400073	Glenburn School District	144,410	25,236	47,440	(19,312)	91,046	-	-	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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	2023	2024	2025	2026	2027	Thereafter
School District	400074	New Public School #8	\$ (1,200,163)	\$ (320,629)	\$ (321,087)	\$ (336,838)	\$ (221,609)	\$ -	\$ -
School District	400075	Williston Public School #1	(11,979,655)	(3,110,550)	(3,280,708)	(3,593,336)	(1,995,061)	-	-
School District	400076	Valley City Public School	261,925	58,210	90,476	10,476	(67,468)	180,707	-
School District	400077	Dickinson Public Schools	5,365,274	1,632,720	1,691,199	137,273	1,904,082	-	-
School District	400078	Drayton Public School #19	379,214	123,127	127,509	10,862	117,716	-	-
School District	400079	Mohall Lansford Sherwood School	397,712	115,322	133,410	27,501	121,479	-	-
School District	400080	Westhope Public School #17	299,638	85,569	102,103	20,227	91,739	-	-
School District	400081	Kindred Public School District #2	458,477	151,854	161,326	3,972	141,325	-	-
School District	400082	Grafton Public School District #3	853,539	209,628	280,922	13,158	349,831	-	-
School District	400083	Wilton Public School District	270,120	90,239	90,294	(2,324)	91,911	-	-
School District	400084	Sheyenne Valley Career And Tech Center	90,809	28,738	30,600	(1,378)	32,849	-	-
School District	400085	White Shield School Dist #85	416,450	115,884	146,414	(43,551)	197,703	-	-
School District	400086	Tgu School District #60	864,151	245,639	305,808	(39,022)	351,726	-	-
School District	400087	Turtle Lake Mercer School District #72	218,072	59,062	78,112	(4,570)	85,468	-	-
School District	400088	Lamoure School District #8	280,120	81,016	97,153	(11,952)	113,903	-	-
School District	400089	Divide County School Dist #1	565,643	158,009	174,245	25,518	207,871	-	-
School District	400090	Mott/Regent School Dist #1	260,217	73,939	80,983	13,585	91,710	-	-
School District	400091	United Public School District # 7	630,699	176,024	219,263	(1,479)	236,891	-	-
School District	400092	Kulm Public School District #7	95,423	21,877	38,576	(16,461)	51,431	-	-
School District	400093	Midway Public School District #128	(64,166)	(21,911)	(17,504)	(73,797)	49,046	-	-
School District	400094	Dunseith School District #1	1,422,989	394,751	451,652	104,058	472,528	-	-
School District	400095	Carrington School District #49	485,041	149,376	162,168	23,526	149,971	-	-
School District	400096	Glen Ullin Public School #48	204,592	55,986	63,932	5,655	79,019	-	-
School District	400099	Manvel Public School	191,255	69,033	65,827	(14,330)	70,725	-	-
School District	400100	Maple Valley School District	60,138	9,793	17,707	(17,860)	50,498	-	-
School District	400101	North Border School District # 100	409,430	123,333	148,223	(18,034)	155,908	-	-
School District	400102	Mckenzie Cty Public School #1	2,882,299	898,587	966,699	134,038	882,975	-	-
School District	400103	Devils Lake Public School	1,926,165	523,142	636,380	38,288	728,355	-	-
School District	400104	Mt Pleasant School Dist #4	346,383	108,773	120,853	1,507	115,250	-	-
School District	400105	Central Cass Public School District #7	1,187,334	368,425	403,110	50,483	365,316	-	-
School District	400106	Milnor Public School District #2	227,410	62,512	73,593	(1,707)	93,012	-	-
School District	400107	Mapleton Public School	322,966	99,282	108,310	42,696	72,678	-	-
School District	400108	Linton Public School District #36	115,703	24,638	43,961	(25,325)	72,429	-	-
School District	400109	Tioga Public School District #15	847,083	268,366	306,290	31,969	240,458	-	-
School District	400114	Zeeland Public Schools	43,332	15,040	14,877	(4,296)	17,711	-	-
School District	400117	Garrison Public School District #51	414,708	120,786	142,489	6,132	145,301	-	-
School District	400118	Kenmare Public School District #28	567,779	148,259	175,122	67,771	176,627	-	-
School District	400119	Lewis & Clark Public Schools	732,675	237,253	234,003	52,441	208,978	-	-
School District	400120	Sw Special Education Unit	81,956	21,776	26,684	6,379	27,117	-	-
School District	400121	North Valley Career & Technology Center	155,753	41,836	47,949	13,924	52,044	-	-
School District	400122	Dakota Prairie Public School	355,140	110,080	115,025	(20,295)	150,330	-	-
School District	400123	Beach Public School District #3	516,261	137,494	163,020	15,926	199,821	-	-
School District	400124	Rolette Public School	180,432	44,314	54,032	8,350	73,736	-	-
School District	400125	Drake Public School District	98,773	24,608	28,915	(4,873)	50,123	-	-
School District	400137	New Salem Almont School District #49	324,565	93,177	103,419	(5,082)	133,051	-	-
School District	400138	Max Public School	288,530	80,213	94,570	14,747	99,000	-	-
School District	400139	East Central Special Education Unit	368,570	103,756	117,573	20,365	126,876	-	-
School District	400140	North Sargent School District #3	246,825	65,644	82,670	2,589	95,922	-	-
School District	400141	Wahpeton Public School District 37	1,175,916	334,512	401,571	46,976	392,857	-	-
School District	400142	Medina Public School District #3	403,234	117,672	127,594	43,917	114,051	-	-
School District	400143	Pingree-Buchanan School District	154,211	43,999	49,153	8,960	52,099	-	-
School District	400144	West River Student Services	141,628	47,530	47,332	7,473	39,293	-	-
School District	400145	Leeds Public School District 6	201,385	64,691	65,798	(169)	71,065	-	-
School District	400147	Sawyer Public School	308,437	86,401	99,051	38,615	84,370	-	-
School District	400148	Wilmac Multidistrict Special Education Unit	613,806	224,645	267,777	(61,399)	182,783	-	-
School District	400149	Great Northwest Education Cooperative	976,430	270,819	294,265	172,465	238,881	-	-
School District	400150	Anamoose Public School District #14	206,133	61,383	67,980	16,839	59,931	-	-
School District	400151	South Prairie School District #70	506,236	150,425	167,998	17,549	170,264	-	-
School District	400152	South East Education Cooperative	1,664,465	522,545	533,692	193,173	415,055	-	-
School District	400153	South Heart Public School District #9	327,427	114,015	110,768	(857)	103,501	-	-
School District	400154	Sargent Central Public School District #6	249,760	102,353	68,730	10,961	67,716	-	-
School District	400155	Fairmount Public School	213,255	76,919	66,204	19,453	50,679	-	-
School District	400156	South Central Prairie Special Education Unit	144,253	54,934	56,057	2,082	31,180	-	-
School District	400157	Pembina Special Education Cooperative	84,332	32,572	33,278	1,138	17,344	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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

Judges

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter
State	018000	ND Supreme Court	\$ 8,904,660	\$ 3,732,222	\$ 1,591,994	\$ 1,635,421	\$ 1,945,023	\$ -	\$ -
		Total Judges System	\$ 8,904,660	\$ 3,732,222	\$ 1,591,994	\$ 1,635,421	\$ 1,945,023	\$ -	\$ -

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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

Public Safety with Prior Main System Service

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							
				Total Deferred	2023	2024	2025	2026	2027	Thereafter	
City	200010	City Of Cavalier	0.237807%	\$ 113,558	\$ 24,574	\$ 23,328	\$ 27,894	\$ 18,225	\$ 11,197	\$ 8,340	
City	200014	City of Grand Forks	15.998218%	10,787,702	2,417,527	2,331,993	2,533,722	1,792,794	1,151,825	559,841	
City	200016	City Of Ellendale	0.165282%	80,358	17,648	17,185	19,709	12,455	7,567	5,794	
City	200028	City Of Thompson	0.090384%	45,145	9,971	9,612	11,029	7,008	4,305	3,220	
City	200029	City Of Williston	16.374386%	8,355,056	1,989,230	1,798,897	2,010,956	1,239,373	745,645	570,955	
City	200030	City Of Bowman	0.341075%	173,628	38,957	37,116	41,623	27,521	16,804	11,607	
City	200055	City of Watford City	2.460467%	1,717,006	383,833	370,679	401,704	287,752	186,262	86,776	
City	200070	City Of Powers Lake	0.070429%	19,601	3,413	4,106	6,954	2,752	735	1,641	
City	200083	City of Grafton	0.545605%	353,794	77,864	74,947	81,826	56,558	38,877	23,722	
City	200085	City of Lincoln	0.679531%	400,218	93,710	90,077	98,645	58,337	35,290	24,159	
City	200089	City of Surrey	0.213920%	106,408	25,458	24,314	27,012	13,399	7,881	8,344	
City	200094	City Of West Fargo	6.457737%	3,680,734	890,995	851,829	827,100	541,936	338,137	230,737	
City	200103	City Of Burlington	0.288694%	156,559	34,506	33,216	37,727	25,249	15,752	10,109	
County	300001	Adams County	0.411144%	210,374	45,412	43,701	52,256	33,252	20,734	15,019	
County	300003	Benson County	0.361334%	193,880	41,577	40,885	46,100	30,903	20,229	14,186	
County	300004	Billings County	0.601911%	385,065	84,935	81,717	89,307	61,431	41,925	25,750	
County	300006	Bowman County	0.309802%	158,220	32,739	34,617	37,924	25,569	16,154	11,217	
County	300009	Cass County	13.145409%	6,280,337	1,382,114	1,342,160	1,537,675	968,436	587,603	462,349	
County	300013	Dunn County	2.033385%	1,034,253	230,421	222,645	251,060	162,503	98,508	69,116	
County	300016	Foster County	0.260003%	141,329	34,347	32,783	32,014	20,443	12,550	9,192	
County	300020	Griggs County	0.226015%	107,153	22,909	22,960	26,566	16,742	10,111	7,865	
County	300027	Mckenzie County	6.639005%	3,438,614	784,842	741,890	831,204	523,499	321,011	236,168	
County	300028	McLean County	1.804162%	894,213	197,309	190,409	218,553	138,167	85,012	64,763	
County	300044	Slope County	0.097766%	46,450	10,530	9,768	11,297	7,149	4,313	3,393	
County	300045	Stark County	2.884334%	1,471,231	324,106	317,873	360,896	227,752	139,073	101,531	
County	300048	Towner County	0.389185%	213,915	51,762	49,682	54,589	28,781	16,060	13,041	
County	300050	Walsh County	1.092099%	740,412	166,259	160,421	174,191	123,613	78,822	37,106	
County	300051	Ward County	6.674468%	3,465,250	753,878	737,019	858,465	549,509	335,463	230,916	
County	300052	Wells County	0.299944%	168,115	40,226	38,622	42,405	23,106	13,337	10,419	
County	300053	Williams County	8.558655%	4,253,981	950,092	929,725	1,035,971	650,194	391,947	296,052	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.240403%	683,537	165,119	157,722	155,933	99,285	61,220	44,258	
State	012500	Attorney General's Office	7.656127%	3,898,884	853,132	825,444	943,339	613,613	384,364	278,992	
State of ND	054000	Adjutant General ND National Guard	1.391310%	673,291	146,770	142,658	166,617	104,934	63,630	48,682	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	1,454	742	712	-	-	-	-	
Total Public Safety with Prior Main System Service System				99.999996%	\$ 54,449,725	\$ 12,326,907	\$ 11,790,712	\$ 13,052,263	\$ 8,492,240	\$ 5,262,343	\$ 3,525,260

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
The sum of the values by employer differ from the System totals due to rounding.



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

Public Safety without Prior Main System Service

			Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200007	City of Beulah	\$ 82,994	\$ 15,637	\$ 18,509	\$ 10,770	\$ 20,383	\$ 17,695	\$ -
City	200027	City of Mandan	1,006,693	221,746	245,099	142,045	212,605	185,198	-
City	200043	City of Dickinson	1,021,698	160,260	243,900	163,777	243,174	210,587	-
City	200096	City Of Valley City	252,404	53,900	60,661	38,430	53,685	45,728	-
City	200097	City Of Devils Lake	362,137	86,721	88,828	49,538	73,527	63,523	-
City	200118	City of Berthold	23,662	5,660	5,793	3,255	4,804	4,150	-
City	200126	City of Garrison	36,352	7,091	8,245	5,002	8,608	7,406	-
County	300002	Barnes County	334,916	80,662	81,069	45,096	68,501	59,588	-
County	300030	Morton County	660,624	162,738	161,329	86,840	133,382	116,335	-
County	300040	Rolette County	317,103	76,597	77,833	44,580	63,682	54,411	-
County	300041	Sargent County	84,408	13,183	20,147	13,190	20,234	17,654	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	246,754	52,692	59,274	37,630	52,483	44,675	-
Total Public Safety without Prior Main System Service System			\$ 4,429,745	\$ 936,887	\$ 1,070,687	\$ 640,153	\$ 955,068	\$ 826,950	\$ -

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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

During Year Ending Recognition Period		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Employer Type	Employer ID	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	2023	2024	2025	2026	2027	Thereafter	
		Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred						
State of ND	010100	195	(1,379)	1,223	(1,388)	(1,160)	5,425	111,582	(116,085)	90,591	154,672	24,691	(177,377)	(48,200)	7,249	179	(13,912)	(21,716)		
State of ND	010800	3,023	(12,221)	(4,265)	(1,425)	858	(853)	53,755	(81,927)	31,675	(196,132)	69,000	84,589	(64,149)	(42,755)	(35,982)	4,012	10,576		
State of ND	011000	(15,655)	(19,643)	21,195	(1,416)	(3,681)	(18,495)	55,460	(245,872)	88,973	379,702	(39,745)	54,053	9,713	37,144	14,552	(7,356)			
State of ND	011200	3,983	(164,885)	144,809	(25,197)	(37,684)	(61,641)	(251,732)	(397,705)	(895,334)	5,374,810	412,800	6,216,781	6,876,628	2,333,000	2,365,994	1,402,565	777,360		
State of ND	011700	7,525	6,898	(1,713)	(5,055)	3,333	(5,055)	(206,507)	(206,507)	(206,507)	107,272	159,410	29,654	(49,946)	7,009	53,096	19,495			
State of ND	011800	(2,268)	(1,732)	1,283	(2,046)	(5,049)	2,596	90,012	(49,677)	(30,187)	81,297	(275,993)	(199,683)	(65,267)	(51,982)	(47,905)	(34,529)			
State of ND	012000	145	1,897	(541)	(172)	(609)	(739)	23,439	(46,000)	48,280	54,269	2,605	(3,119)	27,253	16,348	11,926	(535)	(486)		
State of ND	012500	54,247	(21,940)	11,331	(52,952)	55,536	7,886	(319,339)	59,417	(304,670)	(132,191)	417,206	(1,048,856)	(680,693)	(218,399)	(176,536)	(154,288)	(131,700)		
State of ND	012700	11,219	(9,574)	4,778	30,931	5,319	(6,864)	(379,335)	(96,834)	(546,026)	(823,632)	210,476	42,733	(292,969)	(219,327)	(119,441)	4,529	4,329		
State of ND	013000	1,754	(326)	8,371	1,077	(3,515)	(7,294)	(15,958)	(64,000)	(343,118)	(75,670)	31,755	(9,712)	(114,301)	(84,351)	(28,465)	661	(2,146)		
State of ND	014000	(565)	(1,059)	(919)	174	4,927	(1,150)	29,258	(1,759)	(17,827)	(169,159)	173,418	32,564	(2,162)	790	12,180	21,756			
State of ND	016000	1,693	(1,514)	(1,514)	(6,292)	(109,603)	26,729	(160,225)	25,149	184,573	547,597	494,794	130,599	151,027	144,803	68,365				
State of ND	018000	75,683	(2,513)	16,526	76,029	(73,899)	120,357	(1,098,830)	(47,860)	(209,250)	(84,023)	(206,284)	692,245	119,225	(85,839)	(31,679)	134,105	102,638		
State of ND	018900	(2,684)	1,066	9,857	3,863	8,870	267	23,374	(54,256)	(182,765)	126,307	(84,597)	(241,793)	(227,712)	(79,015)	(53,709)	(64,487)	(80,501)		
State of ND	019000	(1,809)	(4,885)	(1,689)	6,044	14,735	(12,664)	26,501	(27,008)	(120,275)	(14,896)	162,137	73,554	4,384	13,053	37,240	18,877			
State of ND	019200	(2,189)	6,520	12,486	(4,057)	(4,701)	(4,552)	13,417	(240,900)	(141,920)	179,053	111,215	46,861	113,535	25,234	57,213	25,743	5,345		
State of ND	020100	17,900	(11,801)	7,446	52,521	27,839	(10,555)	19,576	78,101	(715,118)	(792,637)	1,107,169	(486,197)	(192,755)	(151,329)	(42,598)	65,172	(64,000)		
State of ND	020200	3,141	(925)	(804)	39	(1,398)	(2,233)	34,607	(9,486)	86,949	(21,869)	(1,053)	(5,622)	3,942	8,874	(1,846)	(2,095)	(691)		
State of ND	021500	(4,870)	(4,819)	1,444	(11,23)	2,680	(9,986)	138,004	119,007	(25,868)	70,398	(154,423)	129,321	35,240	12,155	5,459	2,555	15,071		
State of ND	022300	13,437	(11,685)	(86)	(2,846)	20,271	6,936	(162,995)	268,770	(3,759)	(247,030)	(376,935)	(1,196,947)	(1,422,213)	(443,633)	(457,319)	(370,770)	(150,291)		
State of ND	022400	(7,478)	(5,659)	307	(8,147)	11,080	9,063	(2,374)	54,809	(35,980)	114,283	(644,812)	(437,052)	(114,900)	(120,127)	(121,880)	(80,036)			
State of ND	022600	(274)	(6,519)	29,946	(23,190)	8,517	1,487	45,287	(268,962)	(314,585)	374,027	190,424	(159,709)	37,766	4,234	57,249	(19,982)			
State of ND	022700	18,841	(22,228)	(24,614)	(45,529)	2,706	(21,077)	(344,331)	93,277	212,008	22,559	(475,204)	232,419	(50,195)	(9,035)	(40,803)	(27,047)	26,690		
State of ND	024110	6,111	(6,073)	(6,150)	6,851	4,513	(2,485)	(155,335)	(84,647)	310,372	(166,785)	(183,253)	454,173	255,349	47,156	60,846	70,666	27,644		
State of ND	022900	2,935	(4,892)	6,984	1,255	(2,405)	(1,710)	(32,898)	143,352	(196,997)	(27,238)	(156,546)	239,124	(92,599)	(55,322)	(34,493)	27,230	29,986		
State of ND	023000	138,642	(32,666)	77,873	187,612	(18,435)	(36,446)	(1,167,815)	(840,218)	(1,760,053)	(2,657,993)	(5,767)	1,006,645	(713,337)	(693,731)	(342,404)	200,267	122,531		
State of ND	023500	94,717	(48,545)	27,044	182,428	28,670	(30,857)	(1,544,226)	(866,078)	(1,734,278)	(848,026)	(1,216,913)	104,424	(1,911,978)	(956,739)	(657,044)	9,291			
State of ND	023800	29,590	(5,384)	(16,411)	2,607	7,159	6,820	(464,455)	(167,525)	13,184	(401,818)	(464,875)	(239,274)	(614,527)	(242,684)	(220,791)	(121,694)	(29,358)		
State of ND	023900	6,782	(1,816)	(4,949)	6,782	3,717	(1,713)	(171,392)	123,242	14,865	(98,263)	(446,339)	(151,083)	(223,269)	(222,300)	(93,034)	(13,480)			
State of ND	024000	6,728	(3,305)	15,571	28,477	9,805	7,221	(82,459)	33,947	18,572	(78,468)	(677,800)	2,241	(221,428)	(82,894)	(64,681)	(54,948)	1,194		
State of ND	024100	31,958	910	4,365	13,382	(1,942)	(1,767)	(569,600)	(201,606)	(37,691)	(190,560)	(370,180)	934	(807,397)	(136,487)	(112,965)	(57,840)	(105)		
State of ND	024200	8,419	(3,948)	303	(1,942)	1,095	607	(199,352)	(2,316)	(40,007)	163,042	(131,909)	164,976	106,254	33,417	36,028	15,898	20,911		
State of ND	025000	1,501	(5,374)	2,945	7,923	8,768	(3,183)	(71,021)	86,646	(113,527)	(118,184)	(227,157)	68,246	(138,454)	(69,278)	(57,769)	(19,626)	8,219		
State of ND	025200	(137)	552	(68)	(198)	1,105	(3,312)	(4,798)	(31,852)	(40,554)	13,121	(19,392)	(48,654)	(61,518)	(23,642)	(15,953)	(6,752)	(6,752)		
State of ND	025300	978	198	7,849	6,249	2,126	(8,557)	862,559	(31,208)	(106,475)	(27,297)	230,100	119,721	188,852	48,569	65,050	60,853	14,380		
State of ND	026100	(970)	(4,225)	635	(29)	(4,459)	6,681	13,830	38,339	(60,767)	5,246	111,571	(91,985)	(14,696)	(3,773)	1,886	(2,037)	(10,772)		
State of ND	027000	(1,039)	(4,850)	(2,902)	(22,510)	7,354	34,749	(8,343)	(7,750)	168,327	413,728	(193,408)	147,431	76,074	74,757	20,554	(23,454)			
State of ND	030100	61,677	(25,866)	64,036	10,958	(154,725)	(150,482)	(996,604)	(338,490)	(745,152)	(10,110,580)	4,256,733	368,202	(1,562,006)	(1,303,063)	(969,567)	683,128	27,496		
State of ND	030300	-	-	-	-	-	-	-	-	-	10,292,479	432,067	(295,716)	3,996,973	2,126,328	1,910,448	(1,407)	(38,396)		
State of ND	031000	51,960	(31)	4,380	3,653	16,027	7,561	(1,001,376)	(486,339)	(572,418)	(525,782)	(1,388,631)	(466,706)	(1,521,811)	(839,619)	(512,790)	(31,143)	(57,989)		
State of ND	031200	86,700	(135,849)	108,296	(44,516)	104,766	8,623	(1,305,298)	269,298	(1,189,730)	(1,713,014)	(1,076,555)	(628,861)	(1,977,156)	(894,812)	(717,965)	(286,045)	(78,334)		
State of ND	031300	(8,120)	(4,867)	11,218	10,050	14,410	(10,959)	1,844	(236,745)	(228,229)	(199,933)	(393,586)	(2,148)	(373,556)	(128,919)	(161,675)				
State of ND	031600	1,864	(1,048)	3,559	900	10,231	3,190	5,700	51,555	(53,610)	61,845	(283,264)	156,702	(17,006)	(15,825)	(13,993)	(7,380)	20,192		
State of ND	032100	3,173	(875)	(630)	(123)	(533)	(1,433)	20,298	(17,963)	34,735	(14,254)	33,878	69,722	73,849	24,075	21,068	20,081	8,625		
State of ND	032500	161,786	(579,388)	432,885	(158,058)	(136,763)	(89,919)	(1,742,060)	545,488	(211,391)	3,550,824	6,403,475	1,215,942	5,863,944	2,301,981	2,202,827	1,241,625	142,211		
State of ND	036000	(736)	1,687	(7,453)	1,341	5,208	2,099	10,876	(151,762)	144,643	(55,547)	(148,516)	(76,259)	(40,427)	(43,064)	(45,904)	(38,405)	(9,364)		
State of ND	038000	(7,875)	(26,123)	(6,299)	(5,024)	(46,005)	(74,631)	(44,281)	(118,113)	(360,259)	8,787	1,140,601	(1,239,793)	(492,940)	(135,578)	(73,853)	(117,505)	(166,004)		
State of ND	040100	4,739	(12,768)	17,316	3,003	3,172	(7,274)	(42,136)	133,799	(467,560)	(474,937)	61,031	220,391	(75,743)	(111,123)	(48,034)	56,497	26,917		
State of ND	040500	2,361	7,888	18,769	5,127	4,512	(17,837)	(513)	(368,179)	(463,836)	228,857	(504,444)	(344,576)	(166,346)	(249,067)	(164,889)	(156,621)	(45,769)		
State of ND	040600	5,525	(1,177)	(6,649)	3,165	2,358	5,102	(86,505)	(29,026)	87,193	(60,504)	(186,000)	(95,711)	(181,786)	(64,960)	(57,180)	(18,215)	(11,425)		
State of ND	040800	9,078	(6,216)	15,1																

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		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																			
Recognition Period		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Thereafter		
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	Thereafter	
County	300051	Ward County	\$ 25,477	\$(85,637)	\$(65,252)	\$ 88,823	\$(46,243)	\$(9,608)	\$ 486,705	\$ 162,296	\$(268,166)	\$(689,189)	\$(653,105)	\$ 120,673	\$(624,131)	\$(303,561)	\$(250,495)	\$(84,100)	\$ 14,025	\$ -	\$ -
County	300052	Wells County	7,902	(6,862)	(20,170)	26,943	(12,001)	16,357	(113,164)	84,935	(429,962)	(82,760)	(207,915)	(218,454)	(106,869)	(56,522)	(24,194)				
County	300053	Williams County	86,386	(65,719)	53,928	(1,067)	1,302	20,016	(103,998)	243,531	879,241	294,126	(129,518)	(904,555)	(413,688)	30,116	(119,022)	(213,071)	(111,711)		
School District	400002	McClusky Public Schools	(98)	(69)	(1,304)	137	1,553	1,208	1,433	23,701	28,754	(47,630)	(12,087)	(9,988)	(3,672)	(8,272)	130	1,826			
School District	400003	Lake Region Special Education Unit	(778)	(766)	457	4,947	(1,133)	(712)	(16,458)	(39,570)	(81,282)	(123,222)	122,828	42,192	34,291	(7,828)	8,064	27,915	5,240		
School District	400004	Lidgerwood Public School	629	(2,509)	(2,061)	705	(204)	(2,143)	9,294	28,190	57,927	(63,335)	(46,348)	95,534	44,084	14,399	5,600	13,187	11,795		
School District	400006	Halliday Public School	1,584	(1,685)	(4,959)	2,116	204	(1,60)	(81,216)	55,438	76,034	(121,647)	84,062	(41,575)	(9,084)	1,837	(8,592)	3,942	(5,271)		
School District	400007	Oliver-Mercer Special Education Unit	2,955	(1,493)	(2,106)	(1,296)	5,432	(3,398)	(71,052)	51,161	(23,832)	38,388	(19,124)	79,621	63,550	20,165	19,229	14,539	9,627		
School District	400008	Underwood School District #8	(1,916)	1,328	237	3,250	(1,407)	(2,98)	(11,589)	59,792	(9,367)	26,920	(8,082)	95,777	83,262	27,902	23,915	19,386	12,059		
School District	400010	New Town Public School District	(12,649)	(12,583)	4,296	(10,369)	27,473	2,608	146,625	299,891	(258,566)	(130,941)	476,970	348,330	471,349	127,848	144,366	154,813	44,322		
School District	400011	Bottineau Public School	(15,899)	(3,813)	(4,327)	1,190	(4,309)	8,846	(42,368)	(64,271)	524	(63,095)	53,003	(107,058)	(78,694)	(29,681)	(12,404)	(13,906)	(12,404)		
School District	400012	Peace Garden Special Services	(713)	(2,954)	(443)	231	(1,149)	(1,137)	(1,549)	(13,552)	(21,842)	(5,246)	14,879	115,649	88,669	21,408	25,859	27,138	14,464		
School District	400014	Beulah Public School #1	(631)	1,363	2,478	816	(1,117)	(501)	49,624	38,349	(58,358)	45,404	(56,053)	(63,204)	(75,347)	(24,154)	(20,375)	(22,773)	(8,045)		
School District	400016	St John School District #3	(1,972)	4,489	1,466	(3,936)	1,427	469	48,272	(36,119)	46,709	(27,219)	270,883	235,277	338,640	109,409	105,770	93,687	29,774		
School District	400017	Ellendale Public School District #40	(1,392)	(556)	(1,073)	619	4,353	(1,342)	(1,359)	3,931	(24,146)	(7,133)	(139,991)	96,076	(12,624)	(13,826)	(10,442)	(322)	11,966		
School District	400018	Rural Cass Special Education Unit	(2,269)	(4,641)	(3,852)	(3,671)	(5,034)	(5,670)	(3,846)	6,007	(4,026)	(9,111)	(20,177)	22,581	(4,513)	(3,962)	(2,873)	(213)	2,135		
School District	400019	Fargo Public Schools	(4,486)	(22,567)	23,366	45,560	(24,509)	111,875	649,398	894,829	1,117,664	(115,333)	(482,465)	376,047	402,297	267,796	44,854	28,025	61,622		
School District	400020	Jarmey Schools	(4,787)	(5,122)	2,326	4,059	5,950	(3,864)	10,362	(14,263)	(92,514)	(131,160)	178,237	25,709	(9,890)	(5,108)	18,686	22,021	(28,098)		
School District	400021	Surrestown Public School District #1	11,390	(11,033)	(715)	24,088	568	13,359	(181,883)	137,778	(129,225)	88,023	(162,861)	(235,873)	(245,865)	(75,063)	(68,964)	(73,740)	(28,098)		
School District	400023	Warwick Public School	1,901	2,387	(4,933)	(4,662)	(2,993)	3,773	21,704	41,848	273,519	133,154	(185,376)	(159,821)	(112,944)	6,680	(36,646)	(63,270)	(19,708)		
School District	400024	Souris Valley Special Services	13,093	2,300	(1,509)	(1,010)	(2,886)	(6,432)	(652,908)	(65,213)	51,952	44,743	121,738	147,019	53,663	47,123	31,671	14,562			
School District	400025	Rugby Public School District #5	(1,940)	1,990	8,181	(1,115)	(1,841)	861	40,228	(33,726)	(34,060)	166,895	32,522	99,475	151,732	54,936	57,455	26,669	12,672		
School District	400026	Billings County School District	247	5,765	1,845	1,200	986	532	5,057	(64,453)	12,509	(78,728)	(33,768)	12,005	6,972	4,139	5,090	(4,196)			
School District	400027	Belcourt School District #7	(45,215)	(11,513)	(62,051)	58,963	13,162	(19,983)	44,521	(50,503)	10,777	(60,296)	115,392	431,649	305,793	117,928	109,899	51,990	13,990		
School District	400028	West Fargo Public School #6	2,915	(34,078)	22,637	40,950	21,413	49,633	805,427	660,708	1,561,497	(239,041)	(743,268)	175,846	111,341	204,317	(68,855)	(62,596)	28,475		
School District	400029	Mintop Public School District #1	(80,814)	(19,774)	60,891	(81,54)	(88,24)	104,525	696,775	294,400	(145,193)	(560,212)	(917,181)	(912,344)	(235,032)	(378,520)	(97,580)				
School District	400030	Bedford Public School #13	(870)	(2,129)	2,115	3,249	(383)	2,122	71	279,400	(102,914)	58,981	(95,480)	143,011	59,897	7,010	17,712	16,846	18,329		
School District	400031	Minto Public School District #20	568	153	(1,636)	2,648	(1,143)	(2,86)	(38,202)	(12,101)	(15,559)	(71,817)	185,340	(62,344)	29,524	9,813	12,608	(9,100)			
School District	400033	Harvey Public School Dist #88	(1,174)	(1,960)	(659)	(5,77)	(1,517)	(1,697)	33,627	(43,799)	18,723	28,794	(81,011)	60,570	10,171	1,151	1,512	71	7,437		
School District	400034	Oakes Public Schools	(1,594)	1,063	(5,751)	5,902	(2,825)	8,262	13,203	(89,712)	52,167	(137,176)	55,875	(83,487)	(74,552)	(29,927)	(26,911)	(8,213)	(9,501)		
School District	400035	Larimore Public School District #44	(251)	3,431	2,437	1,392	2,438	(1,176)	12,351	(66,270)	(26,974)	42,410	(28,455)	(35,300)	(37,227)	(13,930)	(6,689)	(12,000)	(4,608)		
School District	400036	Hazen Public School District #3	5,789	(5,126)	11,570	87	(322)	7,717	(8,296)	79,687	(145,388)	22,507	71,360	(51,119)	(10,726)	2,847	1,526	(5,482)			
School District	400038	Park River Area School District	97	701	(868)	(445)	711	190	(29,480)	(3,604)	35,084	(8,409)	(61,495)	117,610	61,561	17,357	13,013	16,315	14,876		
School District	400039	Hillboro Public School	2,097	482	(1,279)	1,497	3,380	(458)	75,437	(7,362)	27,090	(86,786)	(132,141)	62,643	(53,102)	(26,656)	(27,933)	(6,366)	7,853		
School District	400040	Lisbon Public School	407	(5,523)	(405)	(789)	(4,340)	(3,778)	6,926	38,887	72,170	74,837	38,838	9,581	72,950	39,821	25,784	6,614	731		
School District	400042	Northern Cass School District # 97	6,660	572	2,361	2,577	(763)	3,671	(71,282)	96,949	(39,658)	142,058	46,366	65,557	134,878	54,590	62,188	8,744			
School District	400043	Mandaree Public School #36	3,888	9,445	3,284	523	1,920	3,632	(232,276)	504,659	(17,571)	75,097	(167,090)	(102,295)	(107,735)	(4,818)	(43,317)	(47,141)	(12,459)		
School District	400044	Thompson Public School	(315)	3,483	3,179	(2,777)	(1,114)	8,698	(16,118)	(68,653)	11,962	126,645	161,934	(218,486)	(24,641)	11,352	11,990	(20,907)	(26,496)		
School District	400045	Northern Plains Special Ed Unit	(4,866)	(5,724)	(5,045)	(5,268)	(5,298)	(6,389)	1,829	913	1,350	5,298	(10,080)	14,662	(3,659)	(2,503)	(1,626)	(5,75)	1,045		
School District	400046	Bowman County School District #1	(2,233)	(2,675)	(2,203)	8,729	(1,436)	(7,414)	125,592	40,127	17,723	(126,476)	19,874	228,740	144,581	33,973	31,453	51,201	27,954		
School District	400047	Apple Creek Elementary School	2,070	(87)	(58)	14	(205)	(50)	(13,654)	298	233	(2,473)	6,726	(9,002)	(4,204)	(1,052)	(1,040)	(968)	(1,144)		
School District	400048	Burke Central School	(759)	(1,460)	(729)	(1,349)	(673)	1,093	2,533	(37,743)	20,713	23,119	(55,056)	(54,948)	(52,445)	(44,041)	(14,301)	(17,300)	(6,803)		
School District	400049	Washburn Public School	(2,307)	(2,269)	(838)	3,384	(2,659)	6,543	(5,199)	15,070	(18,409)	(87,841)	128,591	(80,760)	(21,670)	(9,533)	(6,065)	3,301	(9,373)		
School District	400050	Enderlin Area School District #24	(1,068)	470	1,009	(96)	8,186	3,390	28,907	(20,843)	56,426	(92,879)	(58,176)	102,220	29,187	2,125	(1,598)	15,322	13,338		
School District	400051	Midkota School	(327)	(1,349)	(4,504)	1,336	(485)	2,315	(3,791)	32,313	87,973	33,272	(1,213)	(119,105)	(56,412)	(15,275)	(14,750)				
School District	400052	Veiva Public School	(406)	(280)	285	3,651	(1,734)	2,917	(16,758)	25,681	(34,328)	(23,809)	59,033	(1,177)	20,361	3,829	7,053	9,259	220		
School District	400053	Sheyenne Valley Special Education Unit	1,239	271	1,397	4,231	(569)	(708)	(3,958)	(15,099)	3,456	212,820	190,395	97,383	222,540	88,225	84,126	37,978	12,211		
School District	400054	Center Stanton Public School	(1,525)	(961)	(1,015)	(546)	647	(501)	9,302	16,339	(10,101)	(5,259)	(103,008)	23,029	(45,267)	(18,836)	(18,335)	(10,940)	2,844		
School District	400055	Burlleigh County Special Education Unit	(672)	(145)	(98)	25	(170)	275)	1,185	7,055	1,850	(3,736)	4,728	(2,297)	304	501	(324)	(191)			
School District	400056	New Rockford Sheyenne Public School	671	(983)	(8,982)	(7,272)	334	856	(3,863)	28,863	104,939	12,627	19,499	(195,270)	(113,205)	(16,859)	(32,400)	(39,392)	(24,554)		
School District																					

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)

Duration Year Ending		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions										2023		2024		2025		2026		2027		Thereafter											
Recognition Period		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022																				
		5,511	5,4093	5,2686	4,8974	4,7334	4,5782	5,511	5,4093	5,2686	4,8974	4,7334	4,5782																				
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred		2023		2024		2025		2026		2027		Thereafter							
School District	400074	New Public School #8	\$ 5,117	\$ 450	\$ 8,414	\$ 5,223	\$ (3,070)	\$ 6,636	\$ 128,435	\$ 116,258	\$ (70,448)	\$ 1,004,357	\$ 1,630,757	\$ (997,613)	\$ (15,798,427)	\$ (1,979,655)	\$ (3,110,550)	\$ (3,280,708)	\$ (3,293,336)	\$ (3,293,336)	\$ (1,995,061)	-	-	-	-	-	-	-	-				
School District	400075	Williston Public School #1	(9,202)	(46,351)	(8,353)	81,643	75,550	1,490	622,944	(6,286)	1,004,357	1,630,757	(997,613)	(15,798,427)	(1,979,655)	(3,110,550)	(3,280,708)	(3,293,336)	(3,293,336)	(1,995,061)	-	-	-	-	-	-	-	-	-				
School District	400076	Valley City Public School	(415)	(5,068)	(260)	6,648	9,110	109,318	(5,509)	(17,951)	(62,313)	(174,298)	(239,797)	(385,584)	(101,991)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)	(186,109)			
School District	400077	Dickinson Public Schools	(17,216)	(24,501)	359	(61,169)	2,856	80,849	42,579	974,122	973,137	(506,126)	44,564	150,762	294,878	201,401	6,288	57,938	294,878	294,878	29,251	-	-	-	-	-	-	-	-	-			
School District	400078	Drayton Public School #19	(45)	(163)	1,740	(1,239)	414	(1,135)	44,598	41,482	35,178	117,078	(32,183)	51,829	78,170	38,145	27,471	6,152	6,402	6,402	6,402	-	-	-	-	-	-	-	-	-			
School District	400079	Mohall Lansford Sherwood School	2,254	(1,229)	46	2,767	(1,177)	4,693	1,519	(16,629)	651	101,242	32,629	80,287	28,170	25,716	27,929	22,534	4,108	4,108	-	-	-	-	-	-	-	-	-	-			
School District	400080	Westhope Public School #17	(1,903)	(4,105)	6,534	(1,179)	(1,905)	(7,061)	(5,040)	(5,065)	(46,605)	55,206	26,617	58,198	78,170	38,145	27,471	6,152	6,402	6,402	6,402	-	-	-	-	-	-	-	-	-			
School District	400081	Kinred Public School District #2	3,367	4,647	2,587	(3,426)	4,693	7,883	(10,137)	50,526	34,922	95,977	117,048	(105,825)	42,815	34,517	23,200	(2,532)	(12,370)	-	-	-	-	-	-	-	-	-	-	-	-		
School District	400082	Grafton Public School District #3	(7,424)	7,038	7,959	8,037	7,544	(3,151)	18,904	(208,142)	(76,720)	(54,686)	(160,221)	106,404	(57,278)	(47,486)	(21,746)	(1,093)	13,047	-	-	-	-	-	-	-	-	-	-	-	-		
School District	400083	Wilton Public School District	(325)	479	(2,328)	(282)	(3,176)	(16)	(20,859)	43,875	74,195	5,454	48,703	(62,251)	286	14,068	627	(6,546)	(7,863)	-	-	-	-	-	-	-	-	-	-	-	-		
School District	400084	Sheneye Valley Career And Tech Center	(139)	(1,070)	(573)	62	(394)	(619)	6,024	13,033	12,824	9,633	696	(12,588)	(2,539)	2,387	(420)	(1,667)	-	-	-	-	-	-	-	-	-	-	-	-	-		
School District	400085	White Shield School Dist #85	(4,078)	6,003	(10,546)	4,600	(2,867)	(1,597)	199,707	(97,872)	81,363	(93,542)	54,644	(279,991)	(214,303)	(62,171)	(63,188)	(53,420)	(35,524)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400086	Tgu School District #60	(40)	(7,233)	12,776	8,573	(6,451)	6,059	(57,080)	(39,752)	12,370	(189,259)	362,705	(518,087)	(84,007)	(68,405)	(56,642)	(72,252)	(64,668)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400087	Turtle Lake Mercer School District #72	2,270	1,258	4,473	(1,008)	(2,073)	1,036	(38,596)	59,398	(82,678)	8,735	60,620	(82,030)	(40,739)	(13,997)	(7,892)	(6,620)	(10,320)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400088	Lamoure School District #8	4,556	255	3,291	(465)	5,827	2,751	(81,041)	49,008	(45,057)	84,066	(80,994)	(26,802)	(36,144)	(8,262)	(7,943)	(16,900)	(3,039)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400089	Divide County School Dist #1	(1,092)	(3,783)	(2,158)	1,634	1,948	98	(39,269)	69,288	45,709	(69,851)	(79,923)	134,252	49,636	12,346	17,444	17,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400090	Mott/Regent School Dist #1	511	(5,840)	(11,513)	(1,548)	(6,425)	(2,939)	4,883	6,776	91,848	(199,126)	202,466	(94,058)	(20,935)	(5,427)	(12,445)	9,186	(12,449)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400091	United Public School District # 7	(585)	2,884	10,629	4,697	(7,26)	(242)	41,883	(112,039)	(19,026)	3,228	82,296	(118,053)	(48,654)	(6,488)	(15,750)	(6,488)	(14,307)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400092	Kulm Public School District #7	(504)	(1,057)	2,084	1,726	(24)	1,051	(11,566)	8,746	(62,337)	(1,916)	35,787	(114,529)	(82,424)	(28,327)	(20,523)	(19,244)	(14,300)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400093	Midway Public School District #128	6,814	(739)	(2,509)	324	3,094	13,246	(6,646)	(27,488)	60,246	(2,187)	(20,834)	(24,817)	(269,069)	(79,753)	(85,594)	(77,003)	(67,719)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400094	Dunseith School District #1	(4,535)	(2,342)	(7,709)	3,420	(2,271)	4,284	239,818	55,880	56,810	(324,847)	313,431	163,967	202,530	50,228	46,089	84,962	21,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400095	Carrington School District #49	(50)	(2,806)	(1,169)	(425)	(2,629)	(387)	11,430	62,887	31,640	(27,701)	169,551	(40,361)	65,528	30,952	22,762	16,962	(5,148)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400096	Glen Ullin Public School #48	(202)	725	(2,196)	2,389	6,498	6,878	(43,007)	(6,940)	20,880	(17,287)	(54,234)	38,680	6,449	52	(1,912)	2,555	5,754	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400099	Marvell Public School	(975)	(2,099)	(1,677)	(326)	(2,041)	(776)	30,555	29,314	76,767	52,382	(17,572)	(66,267)	(22,916)	8,775	(5,343)	(17,681)	(8,467)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400100	Maple Valley School District	2,188	(855)	2,659	3,830	3,302	4,552	(34,051)	(9,797)	1,967	(37,347)	(91,662)	(34,142)	(85,444)	(31,613)	(20,155)	(31,398)	(17,400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400101	North Border School District # 100	(2,097)	(2,777)	2,795	(3,093)	(2,682)	3,176	3,876	(41,985)	(41,985)	101,926	33,289	(134,140)	(59,295)	(7,536)	(25,368)	(8,983)	(17,408)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400102	Mckenzie City Public School #1	12,771	(18,299)	(9,529)	(8,177)	16,121	(9,799)	298,261	426,328	110,897	251,247	545,513	55,826	510,047	228,925	178,391	96,920	5,811	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400103	Devils Lake Public School	(982)	8,960	7,096	18,497	5,812	13,242	(199,686)	(185,075)	12,742	(199,686)	70,646	(33,787)	(50,650)	(34,892)	(20,523)	7,358	(2,593)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400104	Mt Pleasant School Dist #4	(1,032)	(894)	3,023	(428)	(1,434)	(44)	(15,065)	8,025	13,800	71,062	39,730	(43,611)	19,779	16,576	12,321	(3,603)	(5,515)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400105	Central Cass Public School District #7	(1,992)	(527)	(1,762)	(3,122)	(392)	9,880	184,796	62,819	36,504	202,615	143,790	50,223	219,882	95,323	81,622	35,346	7,591	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400106	Minor Public School District #2	(1,886)	(110)	(635)	2,557	2,474	2,153	32,670	(3,245)	20,841	(17,047)	(16,663)	(18,322)	(29,572)	(11,832)	(10,055)	(11,832)	(2,041)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400107	Mapleton Public School	1,187	3,217	(437)	(659)	(2,483)	(1,044)	6,744	(20,626)	3,619	17,704	152,015	78,257	152,787	51,242	51,759	40,033	9,753	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400108	Lamoure Public School District #36	1,818	2,582	2,161	814	(1,238)	3,391	30,079	(13,167)	(36,411)	(58,760)	39,855	(164,714)	(135,281)	(46,212)	(39,442)	(29,252)	(20,375)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400109	Tioga Public School District #15	4,515	(3,460)	4,165	1,465	(2,961)	(46)	7,259	961	(55,937)	204,450	331,681	(136,698)	150,075	71,608	74,672	21,063	(17,268)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400114	Zealand Public Schools	(99)	(193)	(273)	39	(280)	(351)	2,216	1,826	22,401	(5,402)	9,901	(30,313)	(15,038)	(14,377)	(4,520)	(5,209)	(3,872)	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	400117	Garrison Public School District #51	2,221	1,258	4,017	2,135	(624)	2,373	(19,909)	34,447	(16,687)	(50,611)	159,490	(117,965)	(17,736)	(1,388)	(1,214)	(634)	(14,600)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School District	400118	Kenmare Public School District #28	(2,212)	1,152	2,036	3,562	2,467	1,733	(24,522)	(60,618)	(15,011)	(74,121)	(357)	279,710	186,224	40,550																	

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

Judges

During Year Ending Recognition Period		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
Employer Type	Employer ID	Employer																		
			4.3761	4.2897	4.4649	4.4255	4.2770	4.0420	4.3761	4.2897	4.4649	4.4255	4.277	4.0420						
			Differences between Employer Contributions and Share of Contributions				Changes in Proportionate Share				Total Deferred	2023	2024	2025	2026	2027	Thereafter			
State	018000	ND Supreme Court	\$ -	\$ -	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,143)	\$ (24,389)	\$ (11,933)	\$ (2,708)	\$ (113)	\$ -
		Total Judges System	\$ -	\$ -	\$ -	\$ (95,949)	\$ -	\$ (10,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,143)	\$ (24,389)	\$ (11,933)	\$ (2,708)	\$ (113)	\$ -

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																		
		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2023	2024	2025	2026	2027	Thereafter	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
City	200007	City of Beulah			(6,631)	(431)	4,451	-	-	(20,559)	171	(5,372)	(13,668)	(5,024)	(5,024)	(3,318)	(386)	(116)	-	
City	200027	City of Mandan	(14,080)	2,663	24,863	(28,651)	(8,452)	16,332	(87,986)	9,472	35,306	15,420	1,258	(37,821)	(13,084)	3,777	(4,400)	(2,709)	-	
City	200043	City of Dickinson	-	-	(80,964)	(34,785)	(1,813)	18,224	-	-	(148,776)	11,277	2,484	(21,137)	(123,160)	(84,444)	(34,820)	(3,080)	(368)	-
City	200096	City Of Valley City	-	-	-	-	-	(32,299)	-	-	-	-	-	62,448	24,880	5,269	5,269	5,269	3,804	-
City	200097	City Of Devils Lake	1,401	(1,734)	9,726	(9,695)	7,580	(4,513)	9,640	(23,460)	63,187	2,410	(1,197)	(9,289)	7,945	11,016	2,599	(2,084)	(1,844)	(1,742)
City	200118	City of Berthold	(286)	73	694	(738)	313	390	420	(970)	4,006	419	(102)	(751)	890	793	249	(64)	(42)	(46)
City	200126	City of Garrison	-	-	-	(4,031)	(114)	(1,038)	-	-	(4,742)	90	3,039	(2,476)	(1,208)	(1,208)	(657)	346	251	-
County	300002	Barnes County	(5,212)	198	10,582	(8,690)	(2,970)	9,577	12,137	(3,780)	68,137	(4,778)	(2,459)	(4,137)	15,249	12,336	3,245	(1,494)	477	685
County	300030	Morton County	23,679	2,096	31,004	(21,493)	(4,232)	10,233	52,993	21,837	148,165	(5,010)	1,795	(35,927)	11,694	24,035	3,344	(7,738)	(4,708)	(3,239)
County	300040	Rolette County	(2,125)	(2,688)	7,823	(5,955)	12,170	7,206	12,797	(3,100)	57,244	4,226	(3,068)	(6,085)	22,579	13,645	6,130	1,655	1,008	141
County	300041	Sargent County	-	-	(7,667)	(2,828)	(1,376)	1,644	-	-	(27,269)	(662)	1,030	(5,767)	(14,214)	(7,897)	(3,863)	(1,184)	(752)	(518)
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	-	-	-	-	(30,209)	-	-	-	-	-	-	60,798	25,243	5,346	5,346	5,346	5,346	3,859
		Total Public Safety without Prior Main System Service System	\$ 3,377	\$ 608	\$ (3,939)	\$ (122,897)	\$ 775	\$ (2)	\$ 1	\$ (1)	\$ -	\$ -	\$ 2	\$ (1)	\$ (58,122)	\$ (22,356)	\$ (21,903)	\$ (13,931)	\$ 66	\$ 2

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
The sum of the values by employer differ from the System totals due to rounding.



SECTION F

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of employees that are provided with pensions through the pension plan.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Deferred Retirement Option Program (DROP)</i>	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
<i>Discount Rate</i>	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically: <ol style="list-style-type: none">1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

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

Fiduciary Net Position

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

GASB

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

Long-Term Expected Rate of Return

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

Money-Weighted Rate of Return

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

Multiple-Employer Defined Benefit Pension Plan

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

Municipal Bond Rate

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

Net Pension Liability (NPL)

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

Non-Employer Contributing Entities

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

Normal Cost

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

Glossary of Terms

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