



North Dakota Public Employees Retirement System

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

Actuarial Valuation as of July 1, 2014

Revised August 2015



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

August 6, 2015

Board Members

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

Dear Board Members:

We are pleased to submit the following report intended to be used for satisfying certain reporting requirements by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2014.

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

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

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

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

Sincerely,

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

By:

A handwritten signature in blue ink, appearing to read "BRAMIREZ".

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

A handwritten signature in blue ink, appearing to read "Tammy F. Dixon".

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

A handwritten signature in blue ink, appearing to read "Laura L. Mitchell".

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

cc: Sparb Collins

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Purpose

This report has been prepared by Segal Consulting to present certain disclosure information required by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2014. This valuation is based on:

- The benefit provisions of the North Dakota Public Employees Retirement System (PERS);
- The characteristics of covered active members, terminated vested members, and retired members and beneficiaries as of July 1, 2014;
- The assets of PERS as of June 30, 2014;
- Economic assumptions regarding future salary increases and investment earnings; and
- Other actuarial assumptions, regarding employee terminations, retirement, death, etc.

Significant Issues in Valuation Year

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

- The Governmental Accounting Standards Board (GASB) approved two new Statements affecting the reporting of pension liabilities for accounting purposes. Statement 67, effective with the fiscal year ending June 30, 2014, replaces Statement 25 and is for plan reporting. Statement 68, effective with the fiscal year ending June 30, 2015, replaces Statement 27 and is for employer reporting. The information contained in this valuation is intended to be used (along with other information) in order to comply with both Statements 67 and 68.
- It is important to note that the new GASB rules only redefine pension liability and expense for financial reporting purposes, and do not apply to contribution amounts for actual pension funding purposes. Employers and plans can still develop and adopt funding policies under current practices.
- The Net Pension Liability (NPL) is equal to the difference between the Total Pension Liability (TPL) and the Plan's Fiduciary Net Position. The Plan's Fiduciary Net Position is equal to the market value of assets and therefore, the NPL measure is very similar to an Unfunded Actuarial Accrued Liability (UAAL) on a market value basis. The PERS Net Pension Liability/(Asset) decreased from \$741.7 million as of June 30, 2013 to \$637.0 million as of June 30, 2014. Changes in these values during the fiscal year ending June 30, 2014 can be found in Exhibit 3 of Section 2.

SECTION 1: Valuation Summary for North Dakota Public Employees Retirement System

- When measuring pension liability, GASB uses a different actuarial cost method (entry age normal cost method) and the same type of discount rate (expected return on assets) as the PERS uses for funding. This means that the Total Pension Liability (TPL) measure for financial reporting shown in this report is determined on a different basis than the PERS's Actuarial Accrued Liability (AAL) measure for funding. Similarly, the Normal Cost component of the annual plan cost for funding and financial reporting will differ.
- Based upon calculations required by Statement 67 paragraphs 40-45, the Plan's Fiduciary Net Position is projected to be sufficient to make projected benefit payments. Therefore, the discount rate used to determine the TPL and NPL was determined to be the same as the Plan's long-term expected rate of return on investments (8.00%) as of June 30, 2014 and 2013.
- The pension expense totaled \$63.5 million for the fiscal year ending June 30, 2014. The components of this expense can be found in Exhibit C of Section 3.

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

EXHIBIT 1

Membership Data as of July 1, 2014

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Retired members and beneficiaries:						
In pay status	9,300	9,199	38	10	52	1
Suspended retired members	21	21	0	0	0	0
Alternate payees (including 3 suspended alternate payees)	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total retired members and beneficiaries	9,355	9,254	38	10	52	1
Vested terminated members*	8,422	8,306	3	29	59	25
Active members:						
Vested	15,701	15,440	42	17	165	37
Nonvested	<u>6,561</u>	<u>6,374</u>	<u>8</u>	<u>10</u>	<u>123</u>	<u>46</u>
Total active members	22,262	21,814	50	27	288	83
Total membership	39,984	39,319	91	66	399	109

* Members who have transferred within the PERS System are only counted once

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

EXHIBIT 2

Net Pension Liability/(Asset)

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

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability	\$2,918,552,143	\$2,846,579,777	\$38,989,792	\$2,910,007	\$27,881,592	\$2,190,975
Plan fiduciary net position	2,281,582,863	2,211,858,402	42,713,635	3,111,655	21,694,853	2,204,318
Net pension liability/(asset)	636,969,280	634,721,375	(3,723,843)	(201,648)	6,186,739	(13,343)
Plan fiduciary net position as a percentage of the total pension liability	78.18%	77.70%	109.55%	106.93%	77.81%	100.61%

The components of the net pension liability/(asset) of PERS at June 30, 2013 were as follows:

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability	\$2,699,324,809	\$2,633,572,106	\$36,129,298	\$2,919,610	\$25,211,946	\$1,491,849
Plan fiduciary net position	1,957,670,026	1,899,458,667	36,525,294	2,695,283	17,820,673	1,170,109
Net pension liability/(asset)	741,654,783	734,113,439	(395,996)	224,327	7,391,273	321,740
Plan fiduciary net position as a percentage of the total pension liability	72.52%	72.12%	101.10%	92.32%	70.68%	78.43%

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

Plan provisions. The plan provisions used in the measurement of the net pension liability are the same as those used in the PERS Actuarial Valuation and Review as of July 1, 2014 and July 1, 2013.

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of July 1, 2014 and 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increases (Payroll Growth)	3.85% per annum for four years, then 4.50% per annum for Main System, National Guard and Law Enforcement; 4.00% per annum for Judges
Investment rate of return	8.00%, net of investment expense, including inflation

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 Combined Healthy Mortality Table with ages set back three years. For disabled retirees, mortality rates were based on the RP-2000 Disabled Retiree Mortality Table with ages set back one year for males (not set back for females). These mortality tables were determined to contain approximately a 10% margin for future mortality improvement, based on a review of mortality experience in 2010.

The long-term expected investment rate of return assumption for PERS was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and projected arithmetic real rates of return, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	31.0%	6.90%
International equity	21.0%	7.55%
Private equity	5.0%	11.30%
Domestic fixed income	17.0%	1.55%
International fixed income	5.0%	0.90%
Global real assets	20.0%	5.38%
Cash equivalents	1.0%	0.00%
Total	100.0%	

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

Discount rate: The discount rate used to measure the total pension liability was 8.00% as of June 30, 2014 and June 30, 2013. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2014 PERS Actuarial Valuation 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, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of June 30, 2014. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2014 and June 30, 2013.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of PERS as of June 30, 2014, calculated using the discount rate of 8.00%, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

Net pension liability/(asset) as of June 30, 2014	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Total PERS System	\$989,279,303	\$636,969,280	\$342,385,541
Main System	\$978,927,866	634,721,375	346,917,275
Judges System	(86,042)	(3,723,843)	(6,877,311)
National Guard System	177,245	(201,648)	(502,112)
Law Enforcement with Prior Main Service System	9,944,507	6,186,739	3,111,534
Law Enforcement without Prior Main Service System	315,727	(13,343)	(263,845)

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

EXHIBIT 3

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

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability/(asset)						
Service cost	\$94,611,357	\$91,683,248	\$1,209,997	\$175,836	\$1,250,561	\$291,715
Interest	218,719,441	213,341,466	2,922,629	240,936	2,073,747	140,663
Change of benefit terms	0	0	0	0	0	0
Differences between expected and actual experience	25,782,859	24,957,025	340,738	(258,872)	426,669	317,299
Changes of assumptions	0	0	0	0	0	0
Benefit payments, including refunds of employee contributions	<u>(119,886,323)</u>	<u>(116,974,068)</u>	<u>(1,612,870)</u>	<u>(167,503)</u>	<u>(1,081,331)</u>	<u>(50,551)</u>
Net change in total pension liability/(asset)	\$219,227,334	\$213,007,671	\$2,860,494	\$(9,603)	\$2,669,646	\$699,126
Total pension liability – beginning	<u>2,699,324,809</u>	<u>2,633,572,106</u>	<u>36,129,298</u>	<u>2,919,610</u>	<u>25,211,946</u>	<u>1,491,849</u>
Total pension liability – ending (a)	<u>\$2,918,552,143</u>	<u>\$2,846,579,777</u>	<u>\$38,989,792</u>	<u>\$2,910,007</u>	<u>\$27,881,592</u>	<u>\$2,190,975</u>
Plan fiduciary net position						
Contributions – employee	\$59,394,200	\$57,940,246	\$511,080	\$57,798	\$719,185	\$165,891
Contributions – employer	61,661,050	58,872,974	1,159,604	91,948	1,294,010	242,514
Contributions – service credit purchase	8,325,140	7,683,330	180,146	0	2,160	459,504
Net investment income	316,629,563	307,046,081	5,961,058	437,908	2,961,514	223,002
Benefit payments, including refunds of employee contributions	(119,886,324)	(116,974,069)	(1,612,870)	(167,503)	(1,081,331)	(50,551)
Administrative expense	<u>(2,210,792)</u>	<u>(2,168,827)</u>	<u>(10,677)</u>	<u>(3,779)</u>	<u>(21,358)</u>	<u>(6,151)</u>
Net change in plan fiduciary net position	\$323,912,837	\$312,399,735	\$6,188,341	\$416,372	\$3,874,180	\$1,034,209
Plan fiduciary net position – beginning	<u>1,957,670,026</u>	<u>1,899,458,667</u>	<u>36,525,294</u>	<u>2,695,283</u>	<u>17,820,673</u>	<u>1,170,109</u>
Plan fiduciary net position – ending (b)	\$2,281,582,863	\$2,211,858,402	\$42,713,635	\$3,111,655	\$21,694,853	\$2,204,318
Net pension liability/(asset) – ending (a) – (b)	<u>\$636,969,280</u>	<u>\$634,721,375</u>	<u>\$(3,723,843)</u>	<u>\$(201,648)</u>	<u>\$6,186,739</u>	<u>\$(13,343)</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	78.18%	77.70%	109.55%	106.93%	77.81%	100.61%
Covered employee payroll	\$973,536,402	\$946,197,522	\$6,964,502	\$1,198,481	\$15,534,493	\$3,641,404
Plan net pension liability/(asset) as percentage of covered employee payroll	65.43%	67.08%	(53.47%)	(16.83%)	39.83%	(0.37%)

Notes to Schedule:

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

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

EXHIBIT 4

Schedule of Contributions – Year Ended June 30, 2014

System	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Projected Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
Total PERS System	\$107,851,326	\$61,661,050	\$46,190,276	\$888,452,060	6.94%
Main System	105,092,504	58,872,974	46,219,530	865,868,265	6.80%
Judges System	1,099,249	1,159,604	(60,355)	6,598,981	17.57%
National Guard System	153,417	91,948	61,469	1,691,014	5.44%
Law Enforcement with Prior Main Service System	1,296,041	1,294,010	2,031	11,703,913	11.06%
Law Enforcement without Prior Main Service System	210,115	242,514	(32,399)	2,589,887	9.36%

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

EXHIBIT 5

Notes to Required Supplementary Information

Valuation date	Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported
Methods and assumptions used to establish “actuarially determined contribution” rates (Schedule of Contributions):	
Actuarial cost method	Entry age actuarial cost method. Under this method, the Normal Cost is determined as if the current benefit accrual rate had always been in effect.
Amortization method	Level percent of payroll
Remaining amortization period	20 years open, assuming 4.50% (4.00% for Judges) of payroll growth per annum
Asset valuation method	Adjusted market value that immediately recognizes interest and dividends. The procedure recognizes 20% of each year’s total appreciation (depreciation) beginning with the year of occurrence. After five years, the appreciation (depreciation) is fully recognized.
Methods and assumptions used to determine GASB 67 and 68 amounts (Schedules of Changes in Net Pension Liability):	
Actuarial cost method	Entry age actuarial cost method. Under this method, each employee’s service cost is determined based on the same benefit terms reflected in that employee’s actuarial present value of projected benefit payments.
Asset valuation method	The plan’s assets (Fiduciary Net Position) are reported without actuarial smoothing.
Investment rate of return	8.0%. The net investment return assumption is a long-term estimate derived from historical data, current and recent market expectations, and professional judgment. As part of the analysis, a building block approach was used that reflects inflation expectations and anticipated risk premiums for each of the portfolio’s asset classes, as well as the Plan’s target asset allocation.
Inflation rate	3.50%
Projected salary increases	Ranges from 8.25% for new members to 4.86% for members with 5 or more years of service (5.0% for Judges).
Cost of living adjustments	None

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

Mortality

RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set back three years. RP-2000 Disabled Retiree Mortality Table with sex-distinct rates, set back one year for males (not set back for females)

Other assumptions:

Same as those used in the July 1, 2014 and July 1, 2013 actuarial funding valuations

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

EXHIBIT A

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

	2014			2013	
	2013-2014 Covered- Employee Compensation	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)
Main System:					
Cities	\$70,617,619	8.383116%	\$53,209,440	8.383116%	\$61,541,581
Counties	145,980,386	17.329536%	109,994,273	17.329536%	127,218,452
District Health Units	10,443,467	1.239759%	7,869,006	1.239759%	9,101,237
Political Subdivisions	12,594,979	1.495168%	9,490,146	1.495168%	10,976,229
School Districts	129,727,279	15.400107%	97,747,763	15.400107%	113,054,254
Other State	238,314,139	28.290605%	179,566,510	28.290605%	207,685,131
State of ND	<u>234,701,222</u>	<u>27.861710%</u>	<u>176,844,237</u>	<u>27.861710%</u>	<u>204,536,555</u>
Subtotal	<u>\$842,379,091</u>	<u>100.000000%</u>	<u>\$634,721,375</u>	<u>100.000000%</u>	<u>\$734,113,439</u>
Judges System	\$6,460,877	100.000000%	\$(3,723,843)	100.000000%	\$(395,996)
National Guard System	\$1,061,849	100.000000%	\$(201,648)	100.000000%	\$224,327
Law Enforcement with Prior					
Main Service System:					
Cities	\$2,591,824	19.824258%	\$1,226,475	19.824258%	\$1,465,265
Counties	7,822,525	59.832678%	3,701,692	59.832678%	4,422,397
Other State	<u>2,530,668</u>	<u>20.343064%</u>	<u>1,258,572</u>	<u>20.343064%</u>	<u>1,503,611</u>
Subtotal	<u>\$12,945,017</u>	<u>100.000000%</u>	<u>\$6,186,739</u>	<u>100.000000%</u>	<u>\$7,391,273</u>
Law Enforcement without Prior					
Main Service System:					
Cities	\$322,283	11.795180%	\$(1,574)	11.795180%	\$37,950
Counties	<u>2,410,045</u>	<u>88.204820%</u>	<u>(11,769)</u>	<u>88.204820%</u>	<u>283,790</u>
Subtotal	<u>\$2,732,328</u>	<u>100.000000%</u>	<u>\$(13,343)</u>	<u>100.000000%</u>	<u>\$321,740</u>
Total PERS	<u>\$865,579,162</u>	<u>100.000000%</u>	<u>\$636,969,280</u>	<u>100.000000%</u>	<u>\$741,654,783</u>

The net pension liability/(asset) was measured as of June 30, 2014 and 2013 and determined based upon the total pension liability from actuarial valuations as of July 1, 2014 and 2013. The proportions used in the 2013 allocation were assumed to be the same as the proportions determined in the 2014 allocation.

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

Each employer's proportion of the net pension liability/(asset) was based on their covered compensation relative to the total covered compensation for all employers during the period ending July 1, 2014. The covered compensation for each System by employer is shown below.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability for each of the employers as of June 30, 2014, calculated using the discount rate of 8.00%, as well as what the employer's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

As of June 30, 2014	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Main System:			
Cities	\$82,064,658	\$53,209,440	\$29,082,478
Counties	169,643,656	109,994,273	60,119,153
District Health Units	12,136,346	7,869,006	4,300,938
Political Subdivisions	14,636,616	9,490,146	5,186,996
School Districts	150,755,937	97,747,763	53,425,631
Other State	276,944,613	179,566,510	98,144,995
State of ND	<u>272,746,040</u>	<u>176,844,237</u>	<u>96,657,084</u>
Subtotal	<u>\$978,927,866</u>	<u>\$634,721,375</u>	<u>\$346,917,275</u>
Judges System	\$(86,042)	\$(3,723,843)	\$(6,877,311)
National Guard System	\$177,245	\$(201,648)	\$(502,112)
Law Enforcement with Prior			
Main Service System:			
Cities	\$1,971,425	\$1,226,475	\$616,839
Counties	5,950,065	3,701,692	1,861,714
Other State	<u>2,023,017</u>	<u>1,258,572</u>	<u>632,981</u>
Subtotal	<u>9,944,507</u>	<u>\$6,186,739</u>	<u>\$3,111,534</u>
Law Enforcement without Prior			
Main Service System:			
Cities	\$37,241	\$(1,574)	\$(31,121)
Counties	<u>278,486</u>	<u>(11,769)</u>	<u>(232,724)</u>
Subtotal	<u>\$315,727</u>	<u>\$(13,343)</u>	<u>\$(263,845)</u>
Total PERS	<u>\$989,279,303</u>	<u>\$636,969,280</u>	<u>\$342,385,541</u>

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

EXHIBIT B

Deferred Outflows of Resources and Deferred Inflows of Resources for Plan year ending June 30, 2014

Deferred Outflows of Resources	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System	Total PERS
Changes in proportion and differences between location's contributions and proportionate share of contributions ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0
Changes of assumptions or other inputs	0	0	0	0	0	0
Net difference between projected and actual earnings on pension plan investments	0	0	0	0	0	0
Difference between expected and actual experience	<u>20,578,600</u>	<u>239,928</u>	<u>0</u>	<u>367,492</u>	<u>275,494</u>	<u>21,461,514</u>
Total	<u>\$20,578,600</u>	<u>\$239,928</u>	<u>\$0</u>	<u>\$367,492</u>	<u>\$275,494</u>	<u>\$21,461,514</u>
Deferred Inflows of Resources						
Changes in proportion and differences between location's contributions and proportionate share of contributions ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0
Changes of assumptions or other inputs	0	0	0	0	0	0
Net difference between projected and actual earnings on pension plan investments	(123,900,193)	(2,423,954)	(178,518)	(1,199,483)	(77,556)	(127,779,704)
Difference between expected and actual experience	<u>0</u>	<u>0</u>	<u>(204,373)</u>	<u>0</u>	<u>0</u>	<u>(204,737)</u>
Total	<u>\$(123,900,193)</u>	<u>\$(2,423,954)</u>	<u>\$(383,891)</u>	<u>\$(1,199,483)</u>	<u>\$(77,556)</u>	<u>\$(127,984,441)</u>

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

Year Ended June 30:

2015	\$(26,596,623)	\$(505,179)	\$(99,128)	\$(240,694)	\$22,416	\$(27,419,208)
2016	(26,596,623)	(505,179)	(99,128)	(240,694)	22,416	(27,419,208)
2017	(26,596,623)	(567,681)	(99,128)	(240,694)	22,416	(27,481,710)
2018	(26,596,624)	(605,987)	(85,507)	(240,693)	22,416	(27,506,395)
2019	3,064,900	0	0	59,177	41,805	3,165,882
Thereafter	0	0	0	71,607	66,469	138,076

⁽¹⁾ Calculated in accordance with Paragraphs 54 and 55 of GASB 68.

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

EXHIBIT C

Pension Expense/(Income)

Components of Pension Expense/(Income)	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System	Total PERS
Service Cost	\$91,683,248	\$1,209,997	\$175,836	\$1,250,561	\$291,715	\$94,611,357
Interest on the total pension liability/(asset)	213,341,466	2,922,629	240,936	2,073,747	140,663	218,719,441
Expensed portion of current-period changes in proportion and differences between location's contributions and proportionate share of contributions	0	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	4,378,425	100,810	(54,499)	59,177	41,805	4,525,718
Expensed portion of current-period changes of assumptions or other inputs	0	0	0	0	0	0
Actual member contributions	(65,623,576)	(691,226)	(57,798)	(721,345)	(625,395)	(67,719,340)
Projected earnings on plan investments	(152,170,840)	(2,931,115)	(214,761)	(1,462,160)	(126,057)	(156,904,933)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(30,975,048)	(605,989)	(44,629)	(299,871)	(19,389)	(31,944,926)
Administrative expense	2,168,827	10,677	3,779	21,358	6,151	2,210,792
Other – adjustment for beginning of year balance	1	0	0	0	0	1
Recognition of beginning deferred outflows of resources as pension expense	0	0	0	0	0	0
Recognition of beginning deferred inflows of resources as pension expense	0	0	0	0	0	0
Pension Expense/(Income) for 2013/2014	\$62,802,503	\$15,783	\$48,864	\$921,467	\$(290,507)	\$63,498,110
Average expected remaining service lives*	5.70	3.38	4.75	7.21	7.59	5.71

* The average of the expected service lives of all employees is determined by:

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

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

EXHIBIT D

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

	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)	Covered-employee payroll	Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability/(asset)
Main System	100.000000%	\$634,721,375	\$842,379,091	100.000000%	77.702316%
Judges System	100.000000%	(3,723,843)	6,460,877	100.000000%	109.550815%
National Guard System	100.000000%	(201,648)	1,061,849	100.000000%	106.929468%
Law Enforcement with Prior Main Service System	100.000000%	6,186,739	12,945,017	100.000000%	77.810668%
Law Enforcement without Prior Main Service System	<u>100.000000%</u>	<u>(13,343)</u>	<u>2,732,328</u>	<u>100.000000%</u>	<u>100.608998%</u>
Total PERS	<u>100.000000%</u>	<u>\$636,969,280</u>	<u>\$865,579,162</u>	<u>100.000000%</u>	<u>78.175162%</u>

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

EXHIBIT E

Schedule of Reconciliation of Net Pension Liability/(Asset)

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

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

EXHIBIT F

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

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

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

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

Plan	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Assumption Changes							
	Differences between Expected and Actual Experience	Recognition Period (Years)	2014	2015	2016	2017	2018	Thereafter
Main System	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
Judges System	0	0.00	0	0	0	0	0	0
National Guard System	0	0.00	0	0	0	0	0	0
Law Enforcement with Prior Main Service System	0	0.00	0	0	0	0	0	0
Law Enforcement without Prior Main Service System	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total PERS	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
Net increase (decrease) in pension expense/(income)			\$0	\$0	\$0	\$0	\$0	\$0

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

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

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

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

The net effect of the change on the employer's proportionate share of the collective net pension liability/(asset) and collective deferred outflows of resources and deferred inflows of resources will be also recognized over the average of the expected remaining service lives of all members. The difference between the actual employer and member contributions and the proportionate share of the employer and member contributions during the measurement periods will be recognized over the same periods. While these amounts are different for each employer, they will sum to zero for the entire State segment of PERS. Since the same proportionate share was used in both the July 1, 2013 and July 1, 2014 allocations, these amounts will all be zero in for measurement periods ending on June 30, 2014.

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

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of the Change in Proportion and Change in Employer and Member Contributions for the Year Ended June 30, 2014						
	Total Change to be Recognized	Recognition Period (Years)	2014	2015	2016	2017	2018
Main System	\$0	0.00	\$0	\$0	\$0	\$0	\$0
Judges System	0	0.00	0	0	0	0	0
National Guard System	0	0.00	0	0	0	0	0
Law Enforcement with Prior Main Service System	0	0.00	0	0	0	0	0
Law Enforcement without Prior Main Service System	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total PERS	\$0	0.00	\$0	\$0	\$0	\$0	\$0
Net increase (decrease) in pension expense/(income)			\$0	\$0	\$0	\$0	\$0

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

EXHIBIT G

Schedule of Employer Allocations

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

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SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	City	200087	City Of Ashley	\$63,047	\$4,489	0.007484%
2.	City	200037	City Of Beach	\$120,289	\$8,565	0.014280%
3.	City	200006	City Of Belfield	\$419,363	\$29,859	0.049784%
4.	City	200118	City of Berthold	\$8,097	\$577	0.000962%
5.	City	200030	City Of Bowman	\$467,360	\$33,276	0.055481%
6.	City	200103	City Of Burlington	\$69,349	\$4,938	0.008233%
7.	City	200059	City Of Carrington	\$649,471	\$46,242	0.077099%
8.	City	200119	City of Carson	\$10,352	\$737	0.001229%
9.	City	200010	City Of Cavalier	\$473,635	\$33,723	0.056226%
10.	City	200057	City Of Cooperstown	\$135,596	\$9,654	0.016096%
11.	City	200080	City Of Crosby	\$132,701	\$9,448	0.015753%
12.	City	200097	City Of Devils Lake	\$155,719	\$11,087	0.018485%
13.	City	200003	City Of Drayton	\$225,795	\$16,077	0.026805%
14.	City	200049	City Of Elgin	\$51,373	\$3,658	0.006099%
15.	City	200016	City Of Ellendale	\$264,682	\$18,845	0.031420%
16.	City	200084	City Of Emerado	\$44,844	\$3,193	0.005324%
17.	City	200035	City Of Fargo	\$21,337,358	\$1,519,220	2.532988%
18.	City	200004	City Of Fessenden	\$51,840	\$3,691	0.006154%
19.	City	200020	City Of Finley	\$60,609	\$4,315	0.007194%
20.	City	200038	City Of Glenburn	\$53,414	\$3,803	0.006341%
21.	City	200083	City Of Grafton	\$1,318,270	\$93,861	0.156494%
22.	City	200014	City Of Grand Forks	\$14,831,384	\$1,055,995	1.760655%
23.	City	200018	City Of Granville	\$42,416	\$3,020	0.005035%
24.	City	200053	City Of Gwinner	\$125,000	\$8,900	0.014839%
25.	City	200110	City Of Halliday	\$108,033	\$7,692	0.012825%
26.	City	200090	City Of Hankinson	\$185,170	\$13,184	0.021982%
27.	City	200011	City Of Harvey	\$460,870	\$32,814	0.054711%
28.	City	200041	City Of Harwood	\$85,998	\$6,123	0.010209%
29.	City	200067	City Of Hatton	\$80,632	\$5,741	0.009572%
30.	City	200036	City Of Jamestown	\$4,156,134	\$295,917	0.493381%
31.	City	200054	City Of Kenmare	\$316,251	\$22,517	0.037542%
32.	City	200015	City Of Killdeer	\$444,055	\$31,617	0.052715%
33.	City	200040	City Of Kulm	\$117,829	\$8,389	0.013987%
34.	City	200115	City of Lakota	\$100,897	\$7,184	0.011978%
35.	City	200063	City Of Lamoure	\$151,976	\$10,821	0.018042%
36.	City	200061	City Of Larimore	\$76,655	\$5,458	0.009100%
37.	City	200101	City Of Lidgerwood	\$41,086	\$2,925	0.004877%
38.	City	200085	City Of Lincoln	\$356,425	\$25,377	0.042311%
39.	City	200019	City Of Linton	\$218,650	\$15,568	0.025956%
40.	City	200104	City Of Lisbon	\$273,445	\$19,469	0.032461%
41.	City	200111	City Of Maddock	\$81,618	\$5,811	0.009689%
42.	City	200045	City Of Mapleton	\$106,244	\$7,565	0.012613%
43.	City	200102	City Of Mcclusky	\$27,298	\$1,944	0.003241%
44.	City	200002	City Of Meville	\$80,604	\$5,739	0.009569%
45.	City	200025	City Of Medora	\$249,901	\$17,793	0.029666%
46.	City	200064	City Of Michigan	\$33,753	\$2,403	0.004007%
47.	City	200086	City Of Minto	\$74,973	\$5,338	0.008900%
48.	City	200100	City Of Mohall	\$146,936	\$10,462	0.017443%
49.	City	200060	City Of Mott	\$94,146	\$6,703	0.011176%
50.	City	200012	City Of Napoleon	\$166,799	\$11,876	0.019801%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
51.	City	200088	City Of Neche	\$43,500	\$3,097	0.005164%
52.	City	200058	City Of New England	\$119,147	\$8,483	0.014144%
53.	City	200076	City Of New Leipzig	\$23,223	\$1,653	0.002756%
54.	City	200091	City Of New Rockford	\$146,308	\$10,417	0.017368%
55.	City	200051	City Of New Salem	\$69,565	\$4,953	0.008258%
56.	City	200009	City of New Town	\$410,707	\$29,242	0.048755%
57.	City	200069	City Of Northwood	\$140,188	\$9,981	0.016641%
58.	City	200098	City Of Oakes	\$587,830	\$41,853	0.069781%
59.	City	200065	City Of Park River	\$402,720	\$28,674	0.047808%
60.	City	200073	City Of Pembina	\$75,248	\$5,358	0.008933%
61.	City	200070	City Of Powers Lake	\$49,351	\$3,514	0.005859%
62.	City	200022	City Of Ray	\$187,001	\$13,314	0.022198%
63.	City	200114	City of Regent	\$12,260	\$873	0.001456%
64.	City	200033	City Of Rhame	\$70,200	\$4,998	0.008333%
65.	City	200008	City Of Rolla	\$243,868	\$17,363	0.028949%
66.	City	200050	City Of Rugby	\$508,229	\$36,186	0.060333%
67.	City	200079	City Of Scranton	\$54,273	\$3,864	0.006442%
68.	City	200062	City Of Sherwood	\$28,602	\$2,036	0.003395%
69.	City	200077	City Of Stanley	\$633,248	\$45,087	0.075173%
70.	City	200089	City Of Surrey	\$209,859	\$14,942	0.024913%
71.	City	200028	City Of Thompson	\$115,169	\$8,200	0.013672%
72.	City	200031	City Of Tioga	\$738,170	\$52,558	0.087630%
73.	City	200072	City Of Towner	\$55,422	\$3,946	0.006579%
74.	City	200075	City Of Underwood	\$76,380	\$5,438	0.009067%
75.	City	200026	City of Velva	\$110,508	\$7,868	0.013118%
76.	City	200046	City Of Wahpeton	\$2,172,028	\$154,648	0.257844%
77.	City	200052	City Of Walhalla	\$263,103	\$18,733	0.031233%
78.	City	200055	City Of Watford City	\$1,665,155	\$118,559	0.197673%
79.	City	200094	City Of West Fargo	\$5,521,525	\$393,133	0.655469%
80.	City	200005	City Of Westhope	\$130,739	\$9,309	0.015521%
81.	City	200029	City Of Williston	\$6,320,257	\$450,002	0.750286%
82.	City	200021	City Of Wilton	\$85,494	\$6,087	0.010149%
83.	County	300001	Adams County	\$736,811	\$52,461	0.087468%
84.	County	300002	Barnes County	\$2,262,216	\$161,070	0.268551%
85.	County	300003	Benson County	\$1,592,008	\$113,351	0.188990%
86.	County	300004	Billings County	\$2,198,175	\$156,510	0.260948%
87.	County	300005	Bottineau County	\$2,736,516	\$194,840	0.324856%
88.	County	300006	Bowman County	\$1,319,198	\$93,927	0.156604%
89.	County	300007	Burke County	\$1,333,795	\$94,966	0.158336%
90.	County	300008	Burleigh County	\$12,432,688	\$885,207	1.475901%
91.	County	300009	Cass County	\$20,506,760	\$1,460,081	2.434386%
92.	County	300010	Cavalier County	\$1,648,126	\$117,347	0.195652%
93.	County	300011	Dickey County	\$1,560,478	\$111,106	0.185246%
94.	County	300012	Divide County	\$2,202,963	\$156,851	0.261517%
95.	County	300013	Dunn County	\$2,800,769	\$199,415	0.332484%
96.	County	300014	Eddy County	\$749,762	\$53,383	0.089005%
97.	County	300015	Emmons County	\$1,166,472	\$83,053	0.138474%
98.	County	300016	Foster County	\$1,050,477	\$74,794	0.124704%
99.	County	300018	Grand Forks County	\$13,122,653	\$934,333	1.557809%
100.	County	300019	Grant County	\$982,921	\$69,984	0.116684%
101.	County	300020	Griggs County	\$717,960	\$51,119	0.085230%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
102.	County	300021	Hettinger County	\$949,833	\$67,628	0.112756%
103.	County	300023	Lamoure County	\$1,197,858	\$85,287	0.142199%
104.	County	300024	Logan County	\$558,168	\$39,742	0.066262%
105.	County	300025	Mchenry County	\$1,228,412	\$87,463	0.145827%
106.	County	300026	Mcintosh County	\$835,577	\$59,493	0.099192%
107.	County	300027	Mckenzie County	\$4,302,073	\$306,308	0.510706%
108.	County	300028	Mclean County	\$3,616,055	\$257,463	0.429267%
109.	County	300029	Mercer County	\$2,384,177	\$169,753	0.283028%
110.	County	300030	Morton County	\$4,457,002	\$317,339	0.529098%
111.	County	300031	Mountrail County	\$4,047,196	\$288,160	0.480448%
112.	County	300032	Nelson County	\$1,203,918	\$85,719	0.142919%
113.	County	300033	Oliver County	\$593,060	\$42,226	0.070403%
114.	County	300034	Pembina County	\$2,436,059	\$173,447	0.289187%
115.	County	300035	Pierce County	\$1,692,589	\$120,512	0.200929%
116.	County	300036	Ramsey County	\$2,719,249	\$193,611	0.322807%
117.	County	300037	Ransom County	\$1,283,803	\$91,407	0.152402%
118.	County	300038	Renville County	\$1,089,059	\$77,541	0.129284%
119.	County	300039	Richland County	\$5,036,398	\$358,592	0.597879%
120.	County	300040	Rolette County	\$1,828,794	\$130,210	0.217098%
121.	County	300042	Sheridan County	\$492,947	\$35,098	0.058519%
122.	County	300044	Slope County	\$455,641	\$32,442	0.054090%
123.	County	300045	Stark County	\$4,614,538	\$328,555	0.547798%
124.	County	300046	Steele County	\$612,893	\$43,638	0.072757%
125.	County	300047	Stutsman County	\$5,074,056	\$361,273	0.602349%
126.	County	300048	Towner County	\$801,874	\$57,093	0.095191%
127.	County	300049	Traill County	\$2,453,519	\$174,691	0.291261%
128.	County	300050	Walsh County	\$2,852,754	\$203,116	0.338654%
129.	County	300051	Ward County	\$7,970,652	\$567,510	0.946207%
130.	County	300052	Wells County	\$1,568,903	\$111,706	0.186247%
131.	County	300053	Williams County	\$6,502,581	\$462,984	0.771931%
132.	District Health Unit	100021	Cavalier County Health Dist	\$108,312	\$7,712	0.012858%
133.	District Health Unit	100004	Central Valley Health Unit	\$990,375	\$70,515	0.117569%
134.	District Health Unit	100017	City-County Health District	\$491,105	\$34,967	0.058300%
135.	District Health Unit	100023	Custer Health Unit	\$1,225,296	\$87,241	0.145456%
136.	District Health Unit	100005	Dickey County Health District	\$140,364	\$9,994	0.016663%
137.	District Health Unit	100006	Emmons County Public Health	\$104,338	\$7,429	0.012386%
138.	District Health Unit	100010	First District Health Unit	\$1,901,241	\$135,368	0.225698%
139.	District Health Unit	100012	Garrison Diversion Conservancy District	\$1,628,261	\$115,932	0.193293%
140.	District Health Unit	100014	Kidder County District Health Unit	\$25,232	\$1,797	0.002996%
141.	District Health Unit	100011	Lake Region District Health Unit	\$703,319	\$50,076	0.083491%
142.	District Health Unit	100002	McIntosh District Health Unit	\$53,145	\$3,784	0.006309%
143.	District Health Unit	100009	Nelson-Griggs District Health Unit	\$120,286	\$8,564	0.014279%
144.	District Health Unit	100007	Rolette County Public Health	\$278,658	\$19,840	0.033079%
145.	District Health Unit	100018	Sargent County District Health Unit	\$49,803	\$3,546	0.005912%
146.	District Health Unit	100015	Southwestern District Health Unit	\$1,087,827	\$77,453	0.129137%
147.	District Health Unit	100008	Towner County Public Health Unit	\$53,165	\$3,785	0.006311%
148.	District Health Unit	100019	Traill District Health Unit	\$149,880	\$10,671	0.017792%
149.	District Health Unit	100013	Upper Missouri Health Unit	\$910,227	\$64,808	0.108054%
150.	District Health Unit	100022	Walsh County Health District	\$266,607	\$18,982	0.031649%
151.	District Health Unit	100003	Wells County Dist Health Unit	\$156,026	\$11,109	0.018522%
152.	Political Subdivision	500057	Barnes County Soil Conservation District	\$95,105	\$6,771	0.011289%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
153.	Political Subdivision	500041	Bismarck Rural Fire Protection	\$326,930	\$23,277	0.038810%
154.	Political Subdivision	500025	Bowman City Park Board	\$38,385	\$2,733	0.004557%
155.	Political Subdivision	500068	Burleigh County Council On Aging	\$470,162	\$33,476	0.055814%
156.	Political Subdivision	500007	Burleigh County Soil Conservation District	\$136,617	\$9,727	0.016218%
157.	Political Subdivision	500017	Carnegie Regional Library	\$56,436	\$4,018	0.006699%
158.	Political Subdivision	500010	Cass County Soil Conservation District	\$132,272	\$9,418	0.015703%
159.	Political Subdivision	500002	Cass County Water Resource District	\$188,538	\$13,424	0.022382%
160.	Political Subdivision	500056	Cavalier County Job Development Authority	\$39,900	\$2,841	0.004737%
161.	Political Subdivision	500031	Central Plains Water District	\$202,806	\$14,440	0.024076%
162.	Political Subdivision	500022	Consolidated Waste Ltd	\$97,934	\$6,973	0.011626%
163.	Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	\$44,280	\$3,153	0.005257%
164.	Political Subdivision	500045	Dunseith Community Nursing Home	\$867,707	\$61,781	0.103007%
165.	Political Subdivision	500040	Fargo Park District	\$1,672,866	\$119,108	0.198588%
166.	Political Subdivision	500009	Grafton Park District	\$119,134	\$8,482	0.014142%
167.	Political Subdivision	500054	Grand Forks County Water Resource District	\$53,418	\$3,803	0.006341%
168.	Political Subdivision	500110	Grand Forks Park District	\$1,162,803	\$82,792	0.138039%
169.	Political Subdivision	500082	Grand Forks Public Library	\$433,301	\$30,851	0.051438%
170.	Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	\$249,356	\$17,754	0.029601%
171.	Political Subdivision	500016	Greater Ramsey Water District	\$261,990	\$18,654	0.031102%
172.	Political Subdivision	500018	Griggs County Public Library	\$29,147	\$2,075	0.003460%
173.	Political Subdivision	500006	James River Soil Conservation District	\$32,660	\$2,325	0.003876%
174.	Political Subdivision	500109	James River Valley Library System	\$210,422	\$14,982	0.024979%
175.	Political Subdivision	500085	Jamestown Parks And Recreation District	\$90,472	\$6,442	0.010741%
176.	Political Subdivision	500038	Jamestown Regional Airport	\$171,967	\$12,244	0.020414%
177.	Political Subdivision	500013	Lake Metigoshe Recreation Service District	\$82,459	\$5,871	0.009789%
178.	Political Subdivision	500111	Mcintosh County Housing Authority	\$35,295	\$2,513	0.004190%
179.	Political Subdivision	500047	Mercer County Soil Conservation District	\$72,668	\$5,174	0.008627%
180.	Political Subdivision	500030	Minot Rural Fire Department	\$67,650	\$4,817	0.008031%
181.	Political Subdivision	500108	North Dakota Firefighters Association	\$163,340	\$11,630	0.019391%
182.	Political Subdivision	500019	R & T Water Supply Commerce Authority	\$379,622	\$27,029	0.045065%
183.	Political Subdivision	500081	Ramsey County Housing Authority	\$168,855	\$12,022	0.020044%
184.	Political Subdivision	500005	Ramsey County Soil Conservation District	\$30,232	\$2,153	0.003590%
185.	Political Subdivision	500091	Ramsey County Water Resource District	\$15,355	\$1,093	0.001822%
186.	Political Subdivision	500033	Ransom County Soil Cons Dist	\$81,650	\$5,813	0.009692%
187.	Political Subdivision	500117	Red River Joint Water Resource District	\$80,004	\$5,696	0.009497%
188.	Political Subdivision	500084	Rolette County Soil Conservation District	\$31,200	\$2,221	0.003703%
189.	Political Subdivision	500055	Southeast Region Career & Technology Center	\$85,665	\$6,099	0.010169%
190.	Political Subdivision	500063	Southwest Water Authority	\$1,899,846	\$135,269	0.225533%
191.	Political Subdivision	500053	Stutsman County Housing Authority	\$73,543	\$5,236	0.008730%
192.	Political Subdivision	500008	Traill County Water Resource District	\$97,488	\$6,941	0.011573%
193.	Political Subdivision	500059	Traill Rural Water District	\$82,988	\$5,909	0.009852%
194.	Political Subdivision	500120	Tri-Cities Joint Job Development Authority	\$56,102	\$3,994	0.006659%
195.	Political Subdivision	500023	Walsh County Housing Authority	\$28,536	\$2,032	0.003388%
196.	Political Subdivision	500003	Walsh County Water Resource District	\$34,592	\$2,463	0.004107%
197.	Political Subdivision	500061	Ward County Water Resource District	\$33,289	\$2,370	0.003951%
198.	Political Subdivision	500072	Watford City Park District	\$111,638	\$7,949	0.013253%
199.	Political Subdivision	500049	West Fargo Park District	\$791,187	\$56,333	0.093924%
200.	Political Subdivision	500080	Western & Central Stark Soil Conservation District	\$87,652	\$6,241	0.010406%
201.	Political Subdivision	500116	Western Area Water Supply Authority	\$434,662	\$30,948	0.051599%
202.	Political Subdivision	500024	Williams County Soil Conservation District	\$37,339	\$2,659	0.004433%
203.	Political Subdivision	500028	Williston Housing Authority	\$347,514	\$24,743	0.041254%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
204.	School District	400047	Apple Creek Elementary School	\$48,808	\$3,475	0.005794%
205.	School District	400123	Beach Public School District #3	\$683,497	\$48,665	0.081139%
206.	School District	400027	Belcourt School District #7	\$4,830,977	\$343,966	0.573493%
207.	School District	400030	Belfield Public School #13	\$222,896	\$15,870	0.026460%
208.	School District	400014	Beulah Public School #27	\$751,344	\$53,496	0.089194%
209.	School District	400026	Billings County School District	\$351,405	\$25,020	0.041716%
210.	School District	400064	Bismarck Public Schools	\$18,919,516	\$1,347,070	2.245963%
211.	School District	400011	Bottineau Public School	\$1,201,842	\$85,571	0.142672%
212.	School District	400046	Bowman County School District #1	\$577,161	\$41,094	0.068516%
213.	School District	400048	Burke Central School	\$23,337	\$1,662	0.002771%
214.	School District	400055	Burleigh County Special Education Unit	\$47,327	\$3,370	0.005619%
215.	School District	400095	Carrington School District #49	\$426,604	\$30,374	0.050642%
216.	School District	400061	Cavalier Public Schools	\$408,041	\$29,053	0.048440%
217.	School District	400054	Center Stanton Public School	\$243,165	\$17,313	0.028866%
218.	School District	400105	Central Cass Public School District #7	\$639,671	\$45,545	0.075937%
219.	School District	400122	Dakota Prairie Public School	\$495,262	\$35,263	0.058794%
220.	School District	400103	Devils Lake Public School	\$2,491,788	\$177,415	0.295803%
221.	School District	400077	Dickinson Public Schools	\$4,144,736	\$295,105	0.492027%
222.	School District	400089	Divide County School Dist #1	\$543,899	\$38,726	0.064568%
223.	School District	400125	Drake Public School District	\$183,897	\$13,093	0.021830%
224.	School District	400078	Drayton Public School #19	\$247,853	\$17,647	0.029423%
225.	School District	400094	Dunseith School District #1	\$1,038,016	\$73,907	0.123225%
226.	School District	400139	East Central Special Education Unit	\$212,385	\$15,122	0.025213%
227.	School District	400017	Ellendale Public School District #40	\$347,703	\$24,756	0.041276%
228.	School District	400050	Enderlin Area School District #24	\$458,733	\$32,662	0.054457%
229.	School District	400019	Fargo Public Schools	\$19,475,053	\$1,386,624	2.311911%
230.	School District	400063	Fort Totten School District # 30	\$378,002	\$26,914	0.044874%
231.	School District	400117	Garrison Public School District #51	\$441,244	\$31,417	0.052381%
232.	School District	400096	Glen Ullin Public School #48	\$276,000	\$19,651	0.032764%
233.	School District	400073	Glenburn School District	\$326,158	\$23,222	0.038718%
234.	School District	400082	Grafton Public School District #3	\$1,018,899	\$72,546	0.120956%
235.	School District	400149	Great Northwest Education Cooperative	\$140,485	\$10,003	0.016678%
236.	School District	400006	Halliday Public School	\$86,441	\$6,155	0.010262%
237.	School District	400033	Harvey Public School Dist #38	\$463,689	\$33,015	0.055046%
238.	School District	400036	Hazen Public School District #3	\$569,095	\$40,520	0.067559%
239.	School District	400039	Hillsboro Public School	\$470,154	\$33,475	0.055813%
240.	School District	400057	James River Multidistrict Special Education Unit	\$402,318	\$28,645	0.047760%
241.	School District	400021	Jamestown Public School District #1	\$2,724,949	\$194,016	0.323482%
242.	School District	400118	Kenmare Public School District #28	\$358,249	\$25,507	0.042528%
243.	School District	400072	Killdeer Public School #16	\$562,999	\$40,086	0.066835%
244.	School District	400081	Kindred Public School District #2	\$416,934	\$29,686	0.049495%
245.	School District	400092	Kulm Public School District #7	\$275,414	\$19,609	0.032694%
246.	School District	400003	Lake Region Special Education Unit	\$610,377	\$43,459	0.072459%
247.	School District	400068	Lakota Public School District # 66	\$225,190	\$16,034	0.026733%
248.	School District	400088	Lamoure School District #8	\$434,777	\$30,956	0.051613%
249.	School District	400035	Larimore Public School District #44	\$500,404	\$35,629	0.059404%
250.	School District	400145	Leeds Public School District 6	\$182,439	\$12,990	0.021658%
251.	School District	400119	Lewis & Clark Public Schools	\$409,489	\$29,156	0.048612%
252.	School District	400004	Lidgerwood Public School	\$273,069	\$19,443	0.032417%
253.	School District	400108	Linton Public School District #36	\$412,897	\$29,398	0.049015%
254.	School District	400040	Lisbon Public School	\$589,818	\$41,995	0.070018%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
255.	School District	500113	Lonetree Special Education Unit	\$58,017	\$4,131	0.006888%
256.	School District	400070	Mandan Public School District #1	\$6,115,873	\$435,450	0.726024%
257.	School District	400043	Mandaree Public School #36	\$547,349	\$38,971	0.064976%
258.	School District	400099	Manvel Public School	\$147,613	\$10,510	0.017523%
259.	School District	400100	Maple Valley School District	\$240,935	\$17,155	0.028602%
260.	School District	400107	Mapleton Public School	\$51,092	\$3,638	0.006066%
261.	School District	400138	Max Public School	\$299,431	\$21,319	0.035545%
262.	School District	400002	Mcclusky Public Schools	\$124,116	\$8,837	0.014734%
263.	School District	400102	Mckenzie Cty Public School #1	\$1,299,892	\$92,552	0.154311%
264.	School District	400142	Medina Public School District #3	\$185,440	\$13,203	0.022013%
265.	School District	400093	Midway Public School District #128	\$491,998	\$35,030	0.058405%
266.	School District	400106	Milnor Public School District #2	\$287,158	\$20,446	0.034090%
267.	School District	400029	Minot Public School District #1	\$12,722,678	\$905,855	1.510328%
268.	School District	400031	Minto Public School District #20	\$313,204	\$22,300	0.037181%
269.	School District	400079	Mohall Lansford Sherwood School	\$274,430	\$19,539	0.032577%
270.	School District	400090	Mott/Regent School Dist #1	\$337,284	\$24,015	0.040040%
271.	School District	400104	Mt Pleasant School Dist #4	\$271,529	\$19,333	0.032234%
272.	School District	400059	Napoleon Public School District #2	\$217,117	\$15,459	0.025775%
273.	School District	400074	New Public School #8	\$350,243	\$24,937	0.041577%
274.	School District	400056	New Rockford Sheyenne Public School	\$241,608	\$17,202	0.028681%
275.	School District	400137	New Salem Almont School District #49	\$351,605	\$25,034	0.041739%
276.	School District	400010	New Town Public School District	\$1,164,642	\$82,923	0.138257%
277.	School District	400058	Newburg United Public School	\$191,595	\$13,642	0.022745%
278.	School District	400101	North Border School District # 100	\$437,249	\$31,132	0.051906%
279.	School District	400140	North Sargent School District #3	\$322,980	\$22,996	0.038341%
280.	School District	400121	North Valley Career & Technology Center	\$121,394	\$8,643	0.014410%
281.	School District	400042	Northern Cass School District # 97	\$522,535	\$37,204	0.062030%
282.	School District	400045	Northern Plains Special Ed Unit	\$104,210	\$7,420	0.012371%
283.	School District	400034	Oakes Public Schools	\$597,413	\$42,536	0.070920%
284.	School District	400007	Oliver-Mercer Special Education Unit	\$348,512	\$24,814	0.041372%
285.	School District	400038	Park River Area School District	\$496,336	\$35,339	0.058921%
286.	School District	400012	Peace Garden Special Services	\$304,769	\$21,700	0.036180%
287.	School District	400143	Pingree-Buchanan School District	\$238,746	\$16,999	0.028342%
288.	School District	400062	Richland School District # 44	\$390,326	\$27,791	0.046336%
289.	School District	400124	Rolette Public School	\$190,403	\$13,557	0.022604%
290.	School District	500114	Roughrider Education Services Program (RESP)	\$18,552	\$1,321	0.002202%
291.	School District	400025	Rugby Public School District #5	\$558,762	\$39,784	0.066332%
292.	School District	400018	Rural Cass Special Education Unit	\$275,926	\$19,646	0.032756%
293.	School District	400147	Sawyer Public School	\$215,776	\$15,363	0.025615%
294.	School District	400084	Sheyenne Valley Career And Tech Center	\$77,389	\$5,510	0.009187%
295.	School District	400053	Sheyenne Valley Special Education Unit	\$579,438	\$41,256	0.068786%
296.	School District	400065	Solen Public School Dist #3	\$173,293	\$12,338	0.020571%
297.	School District	400024	Souris Valley Special Services	\$1,095,995	\$78,035	0.130107%
298.	School District	400016	St John School District #3	\$553,255	\$39,392	0.065678%
299.	School District	400069	Stanley Community Public School District # 2	\$805,646	\$57,362	0.095639%
300.	School District	400020	Surrey Schools	\$534,131	\$38,030	0.063407%
301.	School District	400120	Sw Special Education Unit	\$78,442	\$5,585	0.009312%
302.	School District	400086	Tgu School District #60	\$1,463,268	\$104,185	0.173707%
303.	School District	400044	Thompson Public School	\$320,661	\$22,831	0.038066%
304.	School District	400109	Tioga Public School District #15	\$606,613	\$43,191	0.072012%
305.	School District	400087	Turtle Lake Mercer School District #72	\$238,734	\$16,998	0.028341%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
306.	School District	400008	Underwood School District #8	\$254,032	\$18,087	0.030156%
307.	School District	400091	United Public School District # 7	\$690,959	\$49,196	0.082024%
308.	School District	400076	Valley City Public School	\$846,635	\$60,280	0.100505%
309.	School District	400052	Velva Public School	\$354,443	\$25,236	0.042076%
310.	School District	400141	Wahpeton Public School District 37	\$1,269,764	\$90,407	0.150735%
311.	School District	400023	Warwick Public School	\$331,226	\$23,583	0.039320%
312.	School District	400049	Washburn Public School	\$278,144	\$19,804	0.033019%
313.	School District	400028	West Fargo Public School #6	\$10,880,989	\$774,726	1.291697%
314.	School District	400144	West River Student Services	\$58,862	\$4,191	0.006988%
315.	School District	400080	Westhope Public School #17	\$237,266	\$16,893	0.028166%
316.	School District	400085	White Shield School Dist #85	\$655,033	\$46,638	0.077759%
317.	School District	400075	Williston Public School #1	\$3,487,039	\$248,277	0.413951%
318.	School District	400148	Wilmac Multidistrict Special Education Unit	\$527,556	\$37,562	0.062627%
319.	School District	400083	Wilton Public School District	\$189,816	\$13,515	0.022533%
320.	School District	400060	Yellowstone School District # 14	\$78,134	\$5,563	0.009275%
321.	School District	400114	Zeeland Public Schools	\$67,372	\$4,797	0.007998%
322.	State	12500	Attorney General's Office	\$9,139,680	\$650,745	1.084984%
323.	State	47100	Bank Of North Dakota	\$8,288,278	\$590,125	0.983912%
324.	State	62400	Beef Commission	\$114,348	\$8,142	0.013575%
325.	State	22700	Bismarck State College	\$3,594,112	\$255,901	0.426662%
326.	State	90100	Board Of Medical Examiners	\$158,441	\$11,281	0.018809%
327.	State	90200	Board Of Pharmacy	\$195,261	\$13,903	0.023180%
328.	State	11800	Central Services	\$1,064,484	\$75,791	0.126366%
329.	State	80100	Department Of Transportation	\$58,673,052	\$4,177,521	6.965160%
330.	State	23900	Dickinson State University	\$2,274,356	\$161,934	0.269992%
331.	State	20200	Education Standards & Practice	\$372,838	\$26,546	0.044260%
332.	State	90900	Electrical Board	\$1,125,847	\$80,160	0.133650%
333.	State	47300	Housing Finance Agency	\$2,129,281	\$151,605	0.252770%
334.	State	11200	Information Technology Dept	\$20,652,434	\$1,470,453	2.451679%
335.	State	40100	Insurance Department	\$1,922,873	\$136,909	0.228268%
336.	State	38000	Job Service North Dakota	\$9,807,357	\$698,284	1.164245%
337.	State	22800	Lake Region State College	\$1,788,518	\$127,342	0.212317%
338.	State	22600	Land Department	\$1,484,586	\$105,703	0.176238%
339.	State	16000	Legislative Council	\$1,580,425	\$112,526	0.187614%
340.	State	24000	Mayville State University	\$2,235,933	\$159,198	0.265430%
341.	State	47500	Mill & Elevator Association	\$6,882,262	\$490,017	0.817003%
342.	State	24100	Minot State University	\$5,269,970	\$375,222	0.625606%
343.	State	26100	ND Board Of Nursing	\$281,580	\$20,048	0.033426%
344.	State	19200	ND Public Employees Retirement System	\$1,711,151	\$121,834	0.203133%
345.	State	61100	ND Soybean Council	\$349,692	\$24,898	0.041512%
346.	State	23800	ND St College Of Science	\$5,507,115	\$392,107	0.653758%
347.	State	42700	ND State Board Of Cosmetology	\$55,895	\$3,980	0.006636%
348.	State	42800	ND State Plumbing Board	\$288,967	\$20,574	0.034303%
349.	State	99501	ND System Information Technology Services	\$1,431,201	\$101,902	0.169901%
350.	State	21500	ND University System Office	\$574,313	\$40,891	0.068177%
351.	State	23500	North Dakota State University	\$30,149,739	\$2,146,661	3.579117%
352.	State	11000	Office Of Management & Budget	\$2,436,583	\$173,485	0.289251%
353.	State	47200	Public Finance Authority	\$148,710	\$10,588	0.017653%
354.	State	90600	Real Estate Commission	\$78,558	\$5,593	0.009325%
355.	State	19000	Retirement & Investment Office	\$1,026,438	\$73,082	0.121849%
356.	State	52000	Rough Rider Industries	\$1,390,136	\$98,978	0.165026%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
357.	State	11700	State Auditor's Office	\$3,242,528	\$230,868	0.384925%
358.	State	42600	State Board Of Law Examiners	\$317,094	\$22,577	0.037643%
359.	State	66500	State Fair Association	\$927,789	\$66,059	0.110140%
360.	State	23000	University Of North Dakota	\$39,061,573	\$2,781,184	4.637054%
361.	State	24200	Valley City State University	\$1,615,477	\$115,022	0.191776%
362.	State	22900	Williston State College	\$1,064,107	\$75,764	0.126321%
363.	State	48500	Workforce Safety & Insurance	\$7,901,157	\$562,562	0.937957%
364.	State of ND	12000	State Treasurer's Office	\$303,722	\$21,625	0.036055%
365.	State of ND	12700	Tax Department	\$6,303,254	\$448,792	0.748269%
366.	State of ND	13000	Facility Management	\$2,026,132	\$144,261	0.240526%
367.	State of ND	14000	Office Of Administrative Hearings	\$234,822	\$16,719	0.027876%
368.	State of ND	18000	ND Supreme Court	\$16,759,772	\$1,193,296	1.989576%
369.	State of ND	18800	Commission On Legal Counsel For Indigents	\$1,695,732	\$120,736	0.201303%
370.	State of ND	20100	Public Instruction	\$4,439,871	\$316,119	0.527064%
371.	State of ND	22300	ND Youth Correctional Center	\$2,845,667	\$202,611	0.337812%
372.	State of ND	22400	Juvenile Services - DOCR	\$1,348,487	\$96,012	0.160080%
373.	State of ND	25000	ND State Library	\$1,158,250	\$82,467	0.137497%
374.	State of ND	25200	SCHOOL FOR THE DEAF	\$1,103,412	\$78,563	0.130988%
375.	State of ND	25300	School For The Blind	\$669,534	\$47,671	0.079482%
376.	State of ND	27000	Career & Technical Education	\$1,305,359	\$92,942	0.075962%
377.	State of ND	30100	ND Department Of Health	\$16,676,889	\$1,187,394	1.979736%
378.	State of ND	30500	Tobacco Prevention/Control Committee	\$269,408	\$19,182	0.031982%
379.	State of ND	31000	Life Skills and Transition Center	\$12,070,442	\$859,415	1.432898%
380.	State of ND	31200	North Dakota State Hospital	\$17,104,523	\$1,217,842	2.030502%
381.	State of ND	31300	ND Veterans Home	\$4,078,531	\$290,391	0.484167%
382.	State of ND	31600	Indian Affairs Commission	\$270,680	\$19,272	0.032132%
383.	State of ND	32100	Veterans Affairs Department	\$300,848	\$21,420	0.035713%
384.	State of ND	32500	Department Of Human Services	\$61,057,696	\$4,347,308	7.248245%
385.	State of ND	36000	Protection & Advocacy Project	\$1,567,148	\$111,581	0.186038%
386.	State of ND	40500	Industrial Commission	\$5,360,544	\$381,671	0.636358%
387.	State of ND	40600	ND Department Of Labor	\$446,413	\$31,785	0.052995%
388.	State of ND	40800	Public Service Commission	\$2,635,447	\$187,644	0.312858%
389.	State of ND	41200	Aeronautics Commission	\$211,804	\$15,080	0.025143%
390.	State of ND	41300	Department Of Financial Institutions	\$1,842,357	\$131,176	0.218709%
391.	State of ND	41400	ND Securities Department	\$455,892	\$32,460	0.054120%
392.	State of ND	50200	Field Services Division	\$5,757,437	\$409,930	0.683474%
393.	State of ND	50400	Highway Patrol	\$1,926,520	\$137,168	0.228700%
394.	State of ND	51700	Department Of Corrections Transitional Services	\$1,818,701	\$129,492	0.215901%
395.	State of ND	51800	James River Correctional Ctr	\$6,116,784	\$435,515	0.726132%
396.	State of ND	51900	State Penitentiary	\$8,590,811	\$611,666	1.019828%
397.	State of ND	53000	Department Of Corrections And Rehabilitation	\$5,793,534	\$412,500	0.687759%
398.	State of ND	54000	Adjutant General ND National Guard	\$8,528,946	\$607,261	1.012483%
399.	State of ND	60100	Department Of Commerce	\$3,145,934	\$223,991	0.373459%
400.	State of ND	60200	Dept Of Agriculture	\$3,410,902	\$242,856	0.404913%
401.	State of ND	60700	Milk Marketing Board	\$181,992	\$12,958	0.021605%
402.	State of ND	61400	ND Corn Utilization Council	\$280,971	\$20,005	0.033354%
403.	State of ND	61600	State Seed Department	\$990,444	\$70,520	0.117578%
404.	State of ND	62500	ND Wheat Commission	\$404,736	\$28,817	0.048046%
405.	State of ND	62600	ND Barley Council	\$114,997	\$8,188	0.013652%
406.	State of ND	67000	Racing Commission	\$114,408	\$8,146	0.013582%
407.	State of ND	70100	Historical Society	\$3,370,779	\$239,999	0.400149%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
408.	State of ND	70900	ND Council On The Arts	\$280,356	\$19,961	0.033281%
409.	State of ND	72000	Game & Fish Department	\$9,106,835	\$648,407	1.081086%
410.	State of ND	75000	Parks & Recreation Department	\$2,696,612	\$191,999	0.320119%
411.	State of ND	77000	Water Commission	\$5,340,601	\$380,251	0.633991%
412.	State of ND	10100	Governor's Office	\$828,342	\$58,978	0.098334%
413.	State of ND	10800	Secretary Of State	\$1,357,944	\$96,686	0.161204%
GASB report				\$842,379,091	\$59,977,389	100.000009%
Total allocation				\$842,379,091	\$59,977,391	

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

GASB 68 Schedule of Employer Allocations as of June 30, 2014
Judges System

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
1.	State of ND	18000 ND Supreme Court		\$6,460,877	\$1,131,946	100.000000%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
National Guard System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
1.	State of ND	54000	Adjutant General ND National Guard	\$1,061,849	\$74,329	100.000000%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Law Enforcement with Prior Main Service System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	State	12500	Attorney General's Office	\$2,530,668	\$260,912	20.343064%
2.	City	200010	City Of Cavalier	\$150,676	\$14,781	1.152461%
3.	City	200016	City Of Ellendale	\$77,010	\$7,555	0.589056%
4.	City	200028	City Of Thompson	\$53,118	\$5,211	0.406297%
5.	City	200029	City Of Williston	\$2,016,758	\$197,844	15.425711%
6.	City	200030	City Of Bowman	\$145,346	\$14,258	1.111683%
7.	City	200070	City Of Powers Lake	\$60,194	\$5,905	0.460407%
8.	City	200103	City Of Burlington	\$88,722	\$8,704	0.678643%
9.	County	300001	Adams County	\$114,403	\$11,223	0.875047%
10.	County	300006	Bowman County	\$153,443	\$15,053	1.173668%
11.	County	300013	Dunn County	\$552,378	\$54,188	4.224988%
12.	County	300020	Griggs County	\$166,968	\$16,380	1.277133%
13.	County	300027	Mckenzie County	\$410,910	\$40,310	3.142933%
14.	County	300028	Mclean County	\$582,527	\$57,146	4.455620%
15.	County	300044	Slope County	\$54,810	\$5,377	0.419240%
16.	County	300045	Stark County	\$1,075,719	\$105,528	8.227919%
17.	County	300051	Ward County	\$2,181,867	\$214,041	16.688576%
18.	County	300053	Williams County	\$2,529,500	\$248,144	19.347555%
GASB report				\$12,945,017	\$1,282,560	100.000000%
Total allocation				\$12,945,017	\$1,282,560	100.000001%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Law Enforcement without Prior Main Service System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	City	200097	City Of Devils Lake	\$308,759	\$24,485	11.300387%
2.	City	200118	City of Berthold	\$13,524	\$1,072	0.494752%
3.	County	300002	Barnes County	\$550,121	\$43,625	20.133934%
4.	County	300030	Morton County	\$1,364,550	\$108,209	49.940925%
5.	County	300040	Rolette County	\$495,374	\$39,283	18.130002%
			GASB report	\$2,732,328	\$216,674	100.000000%
			Total allocation	\$2,732,328	\$216,674	100.000000%

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)		
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense/(Income)	
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1.	City Of Ashley	\$47,503	\$1,540	\$0	\$0	\$0	\$1,540	\$0	\$0	(\$9,273)	\$0	(\$9,273)	\$4,700	\$0	\$4,700
2.	City Of Beach	90,638	2,939	0	0	0	2,939	0	0	(17,693)	0	(17,693)	8,968	0	8,968
3.	City Of Belfield	315,990	10,245	0	0	0	10,245	0	0	(61,682)	0	(61,682)	31,266	0	31,266
4.	City Of Berthold	6,106	198	0	0	0	198	0	0	(1,192)	0	(1,192)	604	0	604
5.	City Of Bowman	352,150	11,417	0	0	0	11,417	0	0	(68,741)	0	(68,741)	34,843	0	34,843
6.	City Of Burlington	52,257	1,694	0	0	0	1,694	0	0	(10,201)	0	(10,201)	5,171	0	5,171
7.	City Of Carrington	489,364	15,866	0	0	0	15,866	0	0	(95,526)	0	(95,526)	48,420	0	48,420
8.	City Of Carson	7,801	253	0	0	0	253	0	0	(1,523)	0	(1,523)	772	0	772
9.	City Of Cavalier	356,878	11,571	0	0	0	11,571	0	0	(69,664)	0	(69,664)	35,311	0	35,311
10.	City Of Cooperstown	102,165	3,312	0	0	0	3,312	0	0	(19,943)	0	(19,943)	10,109	0	10,109
11.	City Of Crosby	99,988	3,242	0	0	0	3,242	0	0	(19,518)	0	(19,518)	9,893	0	9,893
12.	City Of Devils Lake	117,328	3,804	0	0	0	3,804	0	0	(22,903)	0	(22,903)	11,609	0	11,609
13.	City Of Drayton	170,137	5,516	0	0	0	5,516	0	0	(33,211)	0	(33,211)	16,834	0	16,834
14.	City Of Elgin	38,712	1,255	0	0	0	1,255	0	0	(7,557)	0	(7,557)	3,830	0	3,830
15.	City Of Ellendale	199,429	6,466	0	0	0	6,466	0	0	(38,929)	0	(38,929)	19,733	0	19,733
16.	City Of Emerado	33,793	1,096	0	0	0	1,096	0	0	(6,596)	0	(6,596)	3,344	0	3,344
17.	City Of Fargo	16,077,416	521,253	0	0	0	521,253	0	0	(3,138,377)	0	(3,138,377)	1,590,780	0	1,590,780
18.	City Of Fessenden	39,061	1,266	0	0	0	1,266	0	0	(7,625)	0	(7,625)	3,865	0	3,865
19.	City Of Finley	45,662	1,480	0	0	0	1,480	0	0	(8,913)	0	(8,913)	4,518	0	4,518
20.	City Of Glenburn	40,248	1,305	0	0	0	1,305	0	0	(7,857)	0	(7,857)	3,982	0	3,982
21.	City Of Grafton	993,301	32,204	0	0	0	32,204	0	0	(193,896)	0	(193,896)	98,282	0	98,282
22.	City Of Grand Forks	11,175,254	362,318	0	0	0	362,318	0	0	(2,181,455)	0	(2,181,455)	1,105,735	0	1,105,735
23.	City Of Granville	31,958	1,036	0	0	0	1,036	0	0	(6,238)	0	(6,238)	3,162	0	3,162
24.	City Of Gwinner	94,186	3,054	0	0	0	3,054	0	0	(18,386)	0	(18,386)	9,319	0	9,319
25.	City Of Halliday	81,403	2,639	0	0	0	2,639	0	0	(15,890)	0	(15,890)	8,054	0	8,054
26.	City Of Hankinson	139,524	4,524	0	0	0	4,524	0	0	(27,236)	0	(27,236)	13,805	0	13,805
27.	City Of Harvey	347,262	11,259	0	0	0	11,259	0	0	(67,787)	0	(67,787)	34,360	0	34,360
28.	City Of Harwood	64,799	2,101	0	0	0	2,101	0	0	(12,649)	0	(12,649)	6,412	0	6,412
29.	City Of Hatton	60,756	1,970	0	0	0	1,970	0	0	(11,860)	0	(11,860)	6,011	0	6,011
30.	City Of Jamestown	3,131,595	101,531	0	0	0	101,531	0	0	(611,300)	0	(611,300)	309,856	0	309,856
31.	City Of Kenmare	238,287	7,726	0	0	0	7,726	0	0	(46,515)	0	(46,515)	23,577	0	23,577
32.	City Of Killdeer	334,593	10,848	0	0	0	10,848	0	0	(65,314)	0	(65,314)	33,106	0	33,106
33.	City Of Kulm	88,778	2,878	0	0	0	2,878	0	0	(17,330)	0	(17,330)	8,784	0	8,784
34.	City Of Lakota	76,027	2,465	0	0	0	2,465	0	0	(14,841)	0	(14,841)	7,522	0	7,522
35.	City Of Lamoure	114,516	3,713	0	0	0	3,713	0	0	(22,354)	0	(22,354)	11,331	0	11,331
36.	City Of Larimore	57,760	1,873	0	0	0	1,873	0	0	(11,275)	0	(11,275)	5,715	0	5,715
37.	City Of Lidgerwood	30,955	1,004	0	0	0	1,004	0	0	(6,043)	0	(6,043)	3,063	0	3,063
38.	City Of Lincoln	268,557	8,707	0	0	0	8,707	0	0	(52,423)	0	(52,423)	26,572	0	26,572
39.	City Of Linton	164,748	5,341	0	0	0	5,341	0	0	(32,160)	0	(32,160)	16,301	0	16,301
40.	City Of Lisbon	206,037	6,680	0	0	0	6,680	0	0	(40,219)	0	(40,219)	20,386	0	20,386
41.	City Of Maddock	61,498	1,994	0	0	0	1,994	0	0	(12,005)	0	(12,005)	6,085	0	6,085
42.	City Of Mapleton	80,057	2,596	0	0	0	2,596	0	0	(15,628)	0	(15,628)	7,921	0	7,921
43.	City Of McClusky	20,571	667	0	0	0	667	0	0	(4,016)	0	(4,016)	2,035	0	2,035
44.	City Of Mcville	60,736	1,969	0	0	0	1,969	0	0	(11,856)	0	(11,856)	6,010	0	6,010
45.	City Of Medora	188,296	6,105	0	0	0	6,105	0	0	(36,756)	0	(36,756)	18,631	0	18,631
46.	City Of Michigan	25,433	825	0	0	0	825	0	0	(4,965)	0	(4,965)	2,516	0	2,516
47.	City Of Minto	56,490	1,831	0	0	0	1,831	0	0	(11,027)	0	(11,027)	5,589	0	5,589
48.	City Of Mohall	110,714	3,590	0	0	0	3,590	0	0	(21,612)	0	(21,612)	10,955	0	10,955
49.	City Of Mott	70,936	2,300	0	0	0	2,300	0	0	(13,847)	0	(13,847)	7,019	0	7,019
50.	City Of Napoleon	125,681	4,075	0	0	0	4,075	0	0	(24,533)	0	(24,533)	12,436	0	12,436

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
51.	City Of Neche	32,777	1,063	0	0	0	1,063	0	0	0	(6,398)	0	0	(6,398)	3,243	0	3,243		
52.	City Of New England	89,775	2,911	0	0	0	2,911	0	0	0	(17,524)	0	0	(17,524)	8,883	0	8,883		
53.	City Of New Leipzig	17,493	567	0	0	0	567	0	0	0	(3,415)	0	0	(3,415)	1,731	0	1,731		
54.	City Of New Rockford	110,238	3,574	0	0	0	3,574	0	0	0	(21,519)	0	0	(21,519)	10,908	0	10,908		
55.	City Of New Salem	52,415	1,699	0	0	0	1,699	0	0	0	(10,232)	0	0	(10,232)	5,186	0	5,186		
56.	City Of New Town	309,458	10,033	0	0	0	10,033	0	0	0	(60,408)	0	0	(60,408)	30,619	0	30,619		
57.	City Of Northwood	105,624	3,424	0	0	0	3,424	0	0	0	(20,618)	0	0	(20,618)	10,451	0	10,451		
58.	City Of Oakes	442,915	14,360	0	0	0	14,360	0	0	0	(86,459)	0	0	(86,459)	43,824	0	43,824		
59.	City Of Park River	303,448	9,838	0	0	0	9,838	0	0	0	(59,234)	0	0	(59,234)	30,025	0	30,025		
60.	City Of Pembina	56,700	1,838	0	0	0	1,838	0	0	0	(11,068)	0	0	(11,068)	5,610	0	5,610		
61.	City Of Powers Lake	37,188	1,206	0	0	0	1,206	0	0	0	(7,259)	0	0	(7,259)	3,680	0	3,680		
62.	City Of Ray	140,895	4,568	0	0	0	4,568	0	0	0	(27,503)	0	0	(27,503)	13,941	0	13,941		
63.	City Of Regent	9,242	300	0	0	0	300	0	0	0	(1,804)	0	0	(1,804)	914	0	914		
64.	City Of Rhame	52,891	1,715	0	0	0	1,715	0	0	0	(10,325)	0	0	(10,325)	5,233	0	5,233		
65.	City Of Rolla	183,745	5,957	0	0	0	5,957	0	0	0	(35,868)	0	0	(35,868)	18,181	0	18,181		
66.	City Of Rugby	382,946	12,416	0	0	0	12,416	0	0	0	(74,753)	0	0	(74,753)	37,891	0	37,891		
67.	City Of Scranton	40,889	1,326	0	0	0	1,326	0	0	0	(7,982)	0	0	(7,982)	4,046	0	4,046		
68.	City Of Sherwood	21,549	699	0	0	0	699	0	0	0	(4,206)	0	0	(4,206)	2,132	0	2,132		
69.	City Of Stanley	477,139	15,470	0	0	0	15,470	0	0	0	(93,139)	0	0	(93,139)	47,211	0	47,211		
70.	City Of Surrey	158,128	5,127	0	0	0	5,127	0	0	0	(30,867)	0	0	(30,867)	15,646	0	15,646		
71.	City Of Thompson	86,779	2,814	0	0	0	2,814	0	0	0	(16,940)	0	0	(16,940)	8,586	0	8,586		
72.	City Of Tioga	556,206	18,033	0	0	0	18,033	0	0	0	(108,574)	0	0	(108,574)	55,034	0	55,034		
73.	City Of Towner	41,758	1,354	0	0	0	1,354	0	0	0	(8,151)	0	0	(8,151)	4,132	0	4,132		
74.	City Of Underwood	57,550	1,866	0	0	0	1,866	0	0	0	(11,234)	0	0	(11,234)	5,694	0	5,694		
75.	City Of Velva	83,263	2,700	0	0	0	2,700	0	0	0	(16,253)	0	0	(16,253)	8,238	0	8,238		
76.	City Of Wahpeton	1,636,591	53,061	0	0	0	53,061	0	0	0	(319,469)	0	0	(319,469)	161,932	0	161,932		
77.	City Of Walhalla	198,243	6,427	0	0	0	6,427	0	0	0	(38,698)	0	0	(38,698)	19,615	0	19,615		
78.	City Of Watford City	1,254,673	40,678	0	0	0	40,678	0	0	0	(244,917)	0	0	(244,917)	124,144	0	124,144		
79.	City Of West Fargo	4,160,402	134,886	0	0	0	134,886	0	0	0	(812,127)	0	0	(812,127)	411,651	0	411,651		
80.	City Of Westhope	98,515	3,194	0	0	0	3,194	0	0	0	(19,231)	0	0	(19,231)	9,748	0	9,748		
81.	City Of Williston	4,762,226	154,398	0	0	0	154,398	0	0	0	(929,606)	0	0	(929,606)	471,198	0	471,198		
82.	City Of Wilton	64,418	2,089	0	0	0	2,089	0	0	0	(12,575)	0	0	(12,575)	6,374	0	6,374		
83.	Adams County	555,178	18,000	0	0	0	18,000	0	0	0	(108,373)	0	0	(108,373)	54,932	0	54,932		
84.	Barnes County	1,704,551	55,264	0	0	0	55,264	0	0	0	(332,735)	0	0	(332,735)	168,657	0	168,657		
85.	Benson County	1,199,560	38,891	0	0	0	38,891	0	0	0	(234,159)	0	0	(234,159)	118,690	0	118,690		
86.	Billings County	1,656,293	53,699	0	0	0	53,699	0	0	0	(323,315)	0	0	(323,315)	163,882	0	163,882		
87.	Bottineau County	2,061,930	66,851	0	0	0	66,851	0	0	0	(402,497)	0	0	(402,497)	204,018	0	204,018		
88.	Bowman County	993,999	32,227	0	0	0	32,227	0	0	0	(194,033)	0	0	(194,033)	98,351	0	98,351		
89.	Burke County	1,004,992	32,583	0	0	0	32,583	0	0	0	(196,179)	0	0	(196,179)	99,439	0	99,439		
90.	Burleigh County	9,367,859	303,720	0	0	0	303,720	0	0	0	(1,828,644)	0	0	(1,828,644)	926,903	0	926,903		
91.	Cass County	15,451,568	500,963	0	0	0	500,963	0	0	0	(3,016,209)	0	0	(3,016,209)	1,528,855	0	1,528,855		
92.	Cavalier County	1,241,845	40,262	0	0	0	40,262	0	0	0	(242,413)	0	0	(242,413)	122,874	0	122,874		
93.	Dickey County	1,175,796	38,121	0	0	0	38,121	0	0	0	(229,520)	0	0	(229,520)	116,339	0	116,339		
94.	Divide County	1,659,904	53,817	0	0	0	53,817	0	0	0	(324,020)	0	0	(324,020)	164,239	0	164,239		
95.	Dunn County	2,110,347	68,421	0	0	0	68,421	0	0	0	(411,948)	0	0	(411,948)	208,808	0	208,808		
96.	Eddy County	564,934	18,316	0	0	0	18,316	0	0	0	(110,277)	0	0	(110,277)	55,897	0	55,897		
97.	Emmons County	878,924	28,496	0	0	0	28,496	0	0	0	(171,570)	0	0	(171,570)	86,965	0	86,965		
98.	Foster County	791,523	25,662	0	0	0	25,662	0	0	0	(154,508)	0	0	(154,508)	78,317	0	78,317		
99.	Grand Forks County	9,887,747	320,575	0	0	0	320,575	0	0	0	(1,930,128)	0	0	(1,930,128)	978,343	0	978,343		
100.	Grant County	740,618	24,012	0	0	0	24,012	0	0	0	(144,572)	0	0	(144,572)	73,280	0	73,280		

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense/(Income)					
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
101.	Griggs County	540,973	17,539	0	0	0	17,539	0	0	0	17,539	0	0	(105,600)	0	(105,600)	53,527	0	53,527
102.	Hettinger County	715,686	23,204	0	0	0	23,204	0	0	0	23,204	0	0	(139,705)	0	(139,705)	70,814	0	70,814
103.	Lamoure County	902,567	29,263	0	0	0	29,263	0	0	0	29,263	0	0	(176,185)	0	(176,185)	89,305	0	89,305
104.	Logan County	420,579	13,636	0	0	0	13,636	0	0	0	13,636	0	0	(82,099)	0	(82,099)	41,614	0	41,614
105.	Mchenry County	925,595	30,009	0	0	0	30,009	0	0	0	30,009	0	0	(180,680)	0	(180,680)	91,583	0	91,583
106.	McIntosh County	629,593	20,412	0	0	0	20,412	0	0	0	20,412	0	0	(122,899)	0	(122,899)	62,295	0	62,295
107.	Mckenzie County	3,241,560	105,096	0	0	0	105,096	0	0	0	105,096	0	0	(632,766)	0	(632,766)	320,736	0	320,736
108.	McLean County	2,724,649	88,337	0	0	0	88,337	0	0	0	88,337	0	0	(531,863)	0	(531,863)	269,590	0	269,590
109.	Mercer County	1,796,439	58,243	0	0	0	58,243	0	0	0	58,243	0	0	(350,672)	0	(350,672)	177,749	0	177,749
110.	Morton County	3,358,298	108,881	0	0	0	108,881	0	0	0	108,881	0	0	(655,553)	0	(655,553)	332,287	0	332,287
111.	Mountrail County	3,049,506	98,869	0	0	0	98,869	0	0	0	98,869	0	0	(595,276)	0	(595,276)	301,733	0	301,733
112.	Nelson County	907,137	29,411	0	0	0	29,411	0	0	0	29,411	0	0	(177,077)	0	(177,077)	89,757	0	89,757
113.	Oliver County	446,863	14,488	0	0	0	14,488	0	0	0	14,488	0	0	(87,229)	0	(87,229)	44,215	0	44,215
114.	Pembina County	1,835,532	59,511	0	0	0	59,511	0	0	0	59,511	0	0	(358,303)	0	(358,303)	181,617	0	181,617
115.	Pierce County	1,275,339	41,348	0	0	0	41,348	0	0	0	41,348	0	0	(248,951)	0	(248,951)	126,188	0	126,188
116.	Ramsey County	2,048,925	66,429	0	0	0	66,429	0	0	0	66,429	0	0	(399,958)	0	(399,958)	202,731	0	202,731
117.	Ransom County	967,328	31,362	0	0	0	31,362	0	0	0	31,362	0	0	(188,826)	0	(188,826)	95,712	0	95,712
118.	Renville County	820,593	26,605	0	0	0	26,605	0	0	0	26,605	0	0	(160,183)	0	(160,183)	81,194	0	81,194
119.	Richland County	3,794,866	123,035	0	0	0	123,035	0	0	0	123,035	0	0	(740,773)	0	(740,773)	375,483	0	375,483
120.	Rolette County	1,377,967	44,676	0	0	0	44,676	0	0	0	44,676	0	0	(268,985)	0	(268,985)	136,343	0	136,343
121.	Sheridan County	371,433	12,042	0	0	0	12,042	0	0	0	12,042	0	0	(72,505)	0	(72,505)	36,751	0	36,751
122.	Slope County	343,321	11,131	0	0	0	11,131	0	0	0	11,131	0	0	(67,018)	0	(67,018)	33,970	0	33,970
123.	Stark County	3,476,991	112,729	0	0	0	112,729	0	0	0	112,729	0	0	(678,723)	0	(678,723)	344,031	0	344,031
124.	Steele County	461,804	14,972	0	0	0	14,972	0	0	0	14,972	0	0	(90,146)	0	(90,146)	45,693	0	45,693
125.	Stutsman County	3,823,238	123,955	0	0	0	123,955	0	0	0	123,955	0	0	(746,312)	0	(746,312)	378,290	0	378,290
126.	Towner County	604,198	19,589	0	0	0	19,589	0	0	0	19,589	0	0	(117,942)	0	(117,942)	59,782	0	59,782
127.	Traill County	1,848,696	59,937	0	0	0	59,937	0	0	0	59,937	0	0	(360,873)	0	(360,873)	182,919	0	182,919
128.	Walsh County	2,149,509	69,690	0	0	0	69,690	0	0	0	69,690	0	0	(419,593)	0	(419,593)	212,683	0	212,683
129.	Ward County	6,005,778	194,716	0	0	0	194,716	0	0	0	194,716	0	0	(1,172,352)	0	(1,172,352)	594,242	0	594,242
130.	Wells County	1,182,150	38,327	0	0	0	38,327	0	0	0	38,327	0	0	(230,760)	0	(230,760)	116,968	0	116,968
131.	Williams County	4,899,611	158,853	0	0	0	158,853	0	0	0	158,853	0	0	(956,424)	0	(956,424)	484,792	0	484,792
132.	Cavalier County Health Dist	81,612	2,646	0	0	0	2,646	0	0	0	2,646	0	0	(15,931)	0	(15,931)	8,075	0	8,075
133.	Central Valley Health Unit	746,236	24,194	0	0	0	24,194	0	0	0	24,194	0	0	(145,668)	0	(145,668)	73,836	0	73,836
134.	City-County Health District	370,043	11,997	0	0	0	11,997	0	0	0	11,997	0	0	(72,234)	0	(72,234)	36,614	0	36,614
135.	Custer Health Unit	923,240	29,933	0	0	0	29,933	0	0	0	29,933	0	0	(180,220)	0	(180,220)	91,350	0	91,350
136.	Dickey County Health District	105,764	3,429	0	0	0	3,429	0	0	0	3,429	0	0	(20,645)	0	(20,645)	10,465	0	10,465
137.	Emmons County Public Health	78,617	2,549	0	0	0	2,549	0	0	0	2,549	0	0	(15,346)	0	(15,346)	7,779	0	7,779
138.	First District Health Unit	1,432,553	46,445	0	0	0	46,445	0	0	0	46,445	0	0	(279,640)	0	(279,640)	141,744	0	141,744
139.	Garrison Diversion Conservancy District	1,226,872	39,777	0	0	0	39,777	0	0	0	39,777	0	0	(239,490)	0	(239,490)	121,393	0	121,393
140.	Kidder County District Health Unit	19,016	617	0	0	0	617	0	0	0	617	0	0	(3,712)	0	(3,712)	1,882	0	1,882
141.	Lake Region District Health Unit	529,935	17,181	0	0	0	17,181	0	0	0	17,181	0	0	(103,446)	0	(103,446)	52,434	0	52,434
142.	McIntosh District Health Unit	40,045	1,298	0	0	0	1,298	0	0	0	1,298	0	0	(7,817)	0	(7,817)	3,962	0	3,962
143.	Nelson-Griggs District Health Unit	90,632	2,938	0	0	0	2,938	0	0	0	2,938	0	0	(17,692)	0	(17,692)	8,968	0	8,968
144.	Rolette County Public Health	209,959	6,807	0	0	0	6,807	0	0	0	6,807	0	0	(40,985)	0	(40,985)	20,774	0	20,774
145.	Sargent County District Health Unit	37,525	1,217	0	0	0	1,217	0	0	0	1,217	0	0	(7,325)	0	(7,325)	3,713	0	3,713
146.	Southwestern District Health Unit	819,660	26,575	0	0	0	26,575	0	0	0	26,575	0	0	(160,001)	0	(160,001)	81,101	0	81,101
147.	Towner County Public Health Unit	40,057	1,299	0	0	0	1,299	0	0	0	1,299	0	0	(7,819)	0	(7,819)	3,963	0	3,963
148.	Traill District Health Unit	112,930	3,661	0	0	0	3,661	0	0	0	3,661	0	0	(22,044)	0	(22,044)	11,174	0	11,174
149.	Upper Missouri Health Unit	685,842	22,236	0	0	0	22,236	0	0	0	22,236	0	0	(133,879)	0	(133,879)	67,861	0	67,861
150.	Walsh County Health District	200,883	6,513	0	0	0	6,513	0	0	0	6,513	0	0	(39,213)	0	(39,213)	19,876	0	19,876

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
151.	Wells County Dist Health Unit	117,563	3,812	0	0	0	3,812	0	0	0	(22,949)	0	(22,949)	11,632	0	11,632			
152.	Barnes County Soil Conservation District	71,654	2,323	0	0	0	2,323	0	0	0	(13,987)	0	(13,987)	7,090	0	7,090			
153.	Bismarck Rural Fire Protection	246,335	7,987	0	0	0	7,987	0	0	0	(48,086)	0	(48,086)	24,374	0	24,374			
154.	Bowman City Park Board	28,924	938	0	0	0	938	0	0	0	(5,646)	0	(5,646)	2,862	0	2,862			
155.	Burleigh County Council On Aging	354,263	11,486	0	0	0	11,486	0	0	0	(69,154)	0	(69,154)	35,053	0	35,053			
156.	Burleigh County Soil Conservation District	102,939	3,337	0	0	0	3,337	0	0	0	(20,094)	0	(20,094)	10,185	0	10,185			
157.	Carnegie Regional Library	42,520	1,379	0	0	0	1,379	0	0	0	(8,300)	0	(8,300)	4,207	0	4,207			
158.	Cass County Soil Conservation District	99,670	3,231	0	0	0	3,231	0	0	0	(19,456)	0	(19,456)	9,862	0	9,862			
159.	Cass County Water Resource District	142,063	4,606	0	0	0	4,606	0	0	0	(27,731)	0	(27,731)	14,056	0	14,056			
160.	Cavalier County Job Development Authority	30,067	975	0	0	0	975	0	0	0	(5,869)	0	(5,869)	2,975	0	2,975			
161.	Central Plains Water District	152,816	4,955	0	0	0	4,955	0	0	0	(29,830)	0	(29,830)	15,120	0	15,120			
162.	Consolidated Waste Ltd	73,793	2,392	0	0	0	2,392	0	0	0	(14,405)	0	(14,405)	7,301	0	7,301			
163.	Devils Lake Basin Joint Water Resource Board	33,367	1,082	0	0	0	1,082	0	0	0	(6,513)	0	(6,513)	3,302	0	3,302			
164.	Dunseith Community Nursing Home	653,807	21,197	0	0	0	21,197	0	0	0	(127,626)	0	(127,626)	64,691	0	64,691			
165.	Fargo Park District	1,260,480	40,867	0	0	0	40,867	0	0	0	(246,051)	0	(246,051)	124,718	0	124,718			
166.	Grafton Park District	89,762	2,910	0	0	0	2,910	0	0	0	(17,522)	0	(17,522)	8,882	0	8,882			
167.	Grand Forks County Water Resource District	40,248	1,305	0	0	0	1,305	0	0	0	(7,857)	0	(7,857)	3,982	0	3,982			
168.	Grand Forks Park District	876,163	28,406	0	0	0	28,406	0	0	0	(171,031)	0	(171,031)	86,692	0	86,692			
169.	Grand Forks Public Library	326,488	10,585	0	0	0	10,585	0	0	0	(63,732)	0	(63,732)	32,304	0	32,304			
170.	Grand Forks-E Grand Forks Metropolitan Planning	187,884	6,091	0	0	0	6,091	0	0	0	(36,676)	0	(36,676)	18,590	0	18,590			
171.	Greater Ramsey Water District	197,411	6,400	0	0	0	6,400	0	0	0	(38,535)	0	(38,535)	19,533	0	19,533			
172.	Griggs County Public Library	21,961	712	0	0	0	712	0	0	0	(4,287)	0	(4,287)	2,173	0	2,173			
173.	James River Soil Conservation District	24,602	798	0	0	0	798	0	0	0	(4,802)	0	(4,802)	2,434	0	2,434			
174.	James River Valley Library System	158,547	5,140	0	0	0	5,140	0	0	0	(30,949)	0	(30,949)	15,687	0	15,687			
175.	Jamestown Parks And Recreation District	68,175	2,210	0	0	0	2,210	0	0	0	(13,308)	0	(13,308)	6,746	0	6,746			
176.	Jamestown Regional Airport	129,572	4,201	0	0	0	4,201	0	0	0	(25,293)	0	(25,293)	12,821	0	12,821			
177.	Lake Metigoshe Recreation Service District	62,133	2,014	0	0	0	2,014	0	0	0	(12,129)	0	(12,129)	6,148	0	6,148			
178.	Mcintosh County Housing Authority	26,595	862	0	0	0	862	0	0	0	(5,191)	0	(5,191)	2,631	0	2,631			
179.	Mercer County Soil Conservation District	54,757	1,775	0	0	0	1,775	0	0	0	(10,689)	0	(10,689)	5,418	0	5,418			
180.	Minot Rural Fire Department	50,974	1,653	0	0	0	1,653	0	0	0	(9,950)	0	(9,950)	5,044	0	5,044			
181.	North Dakota Firefighters Association	123,079	3,990	0	0	0	3,990	0	0	0	(24,025)	0	(24,025)	12,178	0	12,178			
182.	R & T Water Supply Commerce Authority	286,037	9,274	0	0	0	9,274	0	0	0	(55,836)	0	(55,836)	28,302	0	28,302			
183.	Ramsey County Housing Authority	127,224	4,125	0	0	0	4,125	0	0	0	(24,835)	0	(24,835)	12,588	0	12,588			
184.	Ramsey County Soil Conservation District	22,786	739	0	0	0	739	0	0	0	(4,448)	0	(4,448)	2,255	0	2,255			
185.	Ramsey County Water Resource District	11,565	375	0	0	0	375	0	0	0	(2,257)	0	(2,257)	1,144	0	1,144			
186.	Ransom County Soil Cons Dist	61,517	1,994	0	0	0	1,994	0	0	0	(12,008)	0	(12,008)	6,087	0	6,087			
187.	Red River Joint Water Resource District	60,279	1,954	0	0	0	1,954	0	0	0	(11,767)	0	(11,767)	5,964	0	5,964			
188.	Rolette County Soil Conservation District	23,504	762	0	0	0	762	0	0	0	(4,588)	0	(4,588)	2,326	0	2,326			
189.	Southeast Region Career & Technology Center	64,545	2,093	0	0	0	2,093	0	0	0	(12,599)	0	(12,599)	6,386	0	6,386			
190.	Southwest Water Authority	1,431,506	46,412	0	0	0	46,412	0	0	0	(279,436)	0	(279,436)	141,640	0	141,640			
191.	Stutsman County Housing Authority	55,411	1,797	0	0	0	1,797	0	0	0	(10,816)	0	(10,816)	5,483	0	5,483			
192.	Traill County Water Resource District	73,456	2,382	0	0	0	2,382	0	0	0	(14,339)	0	(14,339)	7,268	0	7,268			
193.	Traill Rural Water District	62,533	2,027	0	0	0	2,027	0	0	0	(12,207)	0	(12,207)	6,187	0	6,187			
194.	Tri-Cities Joint Job Development Authority	42,266	1,370	0	0	0	1,370	0	0	0	(8,251)	0	(8,251)	4,182	0	4,182			
195.	Walsh County Housing Authority	21,504	697	0	0	0	697	0	0	0	(4,198)	0	(4,198)	2,128	0	2,128			
196.	Walsh County Water Resource District	26,068	845	0	0	0	845	0	0	0	(5,089)	0	(5,089)	2,579	0	2,579			
197.	Ward County Water Resource District	25,078	813	0	0	0	813	0	0	0	(4,895)	0	(4,895)	2,481	0	2,481			
198.	Watford City Park District	84,120	2,727	0	0	0	2,727	0	0	0	(16,420)	0	(16,420)	8,323	0	8,323			

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Employer Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
199.	West Fargo Park District	596,156	19,328	0	0	0	0	0	0	0	19,328	0	0	(116,372)	0	(116,372)	58,987	0	58,987
	Western & Central Stark Soil Conservation District	66,049	2,141	0	0	0	0	0	0	0	2,141	0	0	(12,893)	0	(12,893)	6,535	0	6,535
201.	Western Area Water Supply Authority	327,510	10,618	0	0	0	0	0	0	0	10,618	0	0	(63,931)	0	(63,931)	32,405	0	32,405
202.	Williams County Soil Conservation District	28,137	912	0	0	0	0	0	0	0	912	0	0	(5,492)	0	(5,492)	2,784	0	2,784
203.	Williston Housing Authority	261,848	8,489	0	0	0	0	0	0	0	8,489	0	0	(51,114)	0	(51,114)	25,909	0	25,909
204.	Apple Creek Elementary School	36,776	1,192	0	0	0	0	0	0	0	1,192	0	0	(7,179)	0	(7,179)	3,639	0	3,639
205.	Beach Public School District #3	515,007	16,697	0	0	0	0	0	0	0	16,697	0	0	(100,531)	0	(100,531)	50,957	0	50,957
206.	Belcourt School District #7	3,640,083	118,017	0	0	0	0	0	0	0	118,017	0	0	(710,559)	0	(710,559)	360,168	0	360,168
207.	Belfield Public School #13	167,947	5,445	0	0	0	0	0	0	0	5,445	0	0	(32,784)	0	(32,784)	16,618	0	16,618
208.	Beulah Public School #27	566,133	18,355	0	0	0	0	0	0	0	18,355	0	0	(110,512)	0	(110,512)	56,016	0	56,016
209.	Billings County School District	264,780	8,585	0	0	0	0	0	0	0	8,585	0	0	(51,686)	0	(51,686)	26,199	0	26,199
210.	Bismarck Public Schools	14,255,607	462,188	0	0	0	0	0	0	0	462,188	0	0	(2,782,752)	0	(2,782,752)	1,410,521	0	1,410,521
211.	Bottineau Public School	905,570	29,360	0	0	0	0	0	0	0	29,360	0	0	(176,771)	0	(176,771)	89,602	0	89,602
212.	Bowman County School District #1	434,886	14,100	0	0	0	0	0	0	0	14,100	0	0	(84,891)	0	(84,891)	43,030	0	43,030
213.	Burke Central School	17,588	570	0	0	0	0	0	0	0	570	0	0	(3,433)	0	(3,433)	1,740	0	1,740
214.	Burleigh County Special Education Unit	35,665	1,156	0	0	0	0	0	0	0	1,156	0	0	(6,962)	0	(6,962)	3,529	0	3,529
215.	Carrington School District #49	321,436	10,421	0	0	0	0	0	0	0	10,421	0	0	(62,746)	0	(62,746)	31,804	0	31,804
216.	Cavalier Public Schools	307,459	9,968	0	0	0	0	0	0	0	9,968	0	0	(60,017)	0	(60,017)	30,422	0	30,422
217.	Center Stanton Public School	183,219	5,940	0	0	0	0	0	0	0	5,940	0	0	(35,765)	0	(35,765)	18,129	0	18,129
218.	Central Cass Public School District #7	481,988	15,627	0	0	0	0	0	0	0	15,627	0	0	(94,086)	0	(94,086)	47,690	0	47,690
219.	Dakota Prairie Public School	373,178	12,099	0	0	0	0	0	0	0	12,099	0	0	(72,846)	0	(72,846)	36,924	0	36,924
220.	Devils Lake Public School	1,877,525	60,872	0	0	0	0	0	0	0	60,872	0	0	(366,500)	0	(366,500)	185,772	0	185,772
221.	Dickinson Public Schools	3,123,001	101,252	0	0	0	0	0	0	0	101,252	0	0	(609,622)	0	(609,622)	309,005	0	309,005
222.	Divide County School Dist #1	409,827	13,287	0	0	0	0	0	0	0	13,287	0	0	(80,000)	0	(80,000)	40,550	0	40,550
223.	Drake Public School District	138,560	4,492	0	0	0	0	0	0	0	4,492	0	0	(27,047)	0	(27,047)	13,710	0	13,710
224.	Drayton Public School #19	186,754	6,055	0	0	0	0	0	0	0	6,055	0	0	(36,455)	0	(36,455)	18,478	0	18,478
225.	Dunseith School District #1	782,135	25,358	0	0	0	0	0	0	0	25,358	0	0	(152,676)	0	(152,676)	77,388	0	77,388
226.	East Central Special Education Unit	160,032	5,188	0	0	0	0	0	0	0	5,188	0	0	(31,239)	0	(31,239)	15,834	0	15,834
227.	Ellendale Public School District #40	261,988	8,494	0	0	0	0	0	0	0	8,494	0	0	(51,141)	0	(51,141)	25,922	0	25,922
228.	Enderlin Area School District #24	345,650	11,206	0	0	0	0	0	0	0	11,206	0	0	(67,472)	0	(67,472)	34,200	0	34,200
229.	Fargo Public Schools	14,674,193	475,759	0	0	0	0	0	0	0	475,759	0	0	(2,864,462)	0	(2,864,462)	1,451,938	0	1,451,938
230.	Fort Totten School District # 30	284,825	9,234	0	0	0	0	0	0	0	9,234	0	0	(55,599)	0	(55,599)	28,182	0	28,182
231.	Garrison Public School District #51	332,473	10,779	0	0	0	0	0	0	0	10,779	0	0	(64,900)	0	(64,900)	32,897	0	32,897
232.	Glen Ullin Public School #48	207,960	6,742	0	0	0	0	0	0	0	6,742	0	0	(40,595)	0	(40,595)	20,577	0	20,577
233.	Glenburn School District	245,751	7,968	0	0	0	0	0	0	0	7,968	0	0	(47,972)	0	(47,972)	24,316	0	24,316
234.	Grafton Public School District #3	767,734	24,891	0	0	0	0	0	0	0	24,891	0	0	(149,865)	0	(149,865)	75,963	0	75,963
235.	Great Northwest Education Cooperative	105,859	3,432	0	0	0	0	0	0	0	3,432	0	0	(20,664)	0	(20,664)	10,474	0	10,474
236.	Halliday Public School	65,135	2,112	0	0	0	0	0	0	0	2,112	0	0	(12,715)	0	(12,715)	6,445	0	6,445
237.	Harvey Public School Dist #38	349,389	11,328	0	0	0	0	0	0	0	11,328	0	0	(68,202)	0	(68,202)	34,570	0	34,570
238.	Hazen Public School District #3	428,811	13,903	0	0	0	0	0	0	0	13,903	0	0	(83,706)	0	(83,706)	42,429	0	42,429
239.	Hillsboro Public School	354,257	11,486	0	0	0	0	0	0	0	11,486	0	0	(69,152)	0	(69,152)	35,052	0	35,052
	James River Multidistrict Special Education Unit	303,143	9,828	0	0	0	0	0	0	0	9,828	0	0	(59,175)	0	(59,175)	29,994	0	29,994
241.	Jamestown Public School District #1	2,053,209	66,568	0	0	0	0	0	0	0	66,568	0	0	(400,795)	0	(400,795)	203,155	0	203,155
242.	Kenmare Public School District #28	269,934	8,752	0	0	0	0	0	0	0	8,752	0	0	(52,692)	0	(52,692)	26,709	0	26,709
243.	Killdeer Public School #16	424,216	13,754	0	0	0	0	0	0	0	13,754	0	0	(82,809)	0	(82,809)	41,974	0	41,974
244.	Kindred Public School District #2	314,155	10,185	0	0	0	0	0	0	0	10,185	0	0	(61,324)	0	(61,324)	31,084	0	31,084
245.	Kulm Public School District #7	207,516	6,728	0	0	0	0	0	0	0	6,728	0	0	(40,508)	0	(40,508)	20,533	0	20,533
246.	Lake Region Special Education Unit	459,913	14,911	0	0	0	0	0	0	0	14,911	0	0	(89,777)	0	(89,777)	45,506	0	45,506

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
247.	Lakota Public School District # 66	169,680	5,501	0	0	0	5,501	0	0	0	(33,122)	0	0	(33,122)	16,789	0	16,789		
248.	Lamoure School District #8	327,599	10,621	0	0	0	10,621	0	0	0	(63,949)	0	0	(63,949)	32,414	0	32,414		
249.	Larimore Public School District #44	377,050	12,225	0	0	0	12,225	0	0	0	(73,602)	0	0	(73,602)	37,307	0	37,307		
250.	Leeds Public School District 6	137,468	4,457	0	0	0	4,457	0	0	0	(26,834)	0	0	(26,834)	13,602	0	13,602		
251.	Lewis & Clark Public Schools	308,551	10,004	0	0	0	10,004	0	0	0	(60,230)	0	0	(60,230)	30,530	0	30,530		
252.	Lidgerwood Public School	205,758	6,671	0	0	0	6,671	0	0	0	(40,165)	0	0	(40,165)	20,359	0	20,359		
253.	Linton Public School District #36	311,109	10,087	0	0	0	10,087	0	0	0	(60,730)	0	0	(60,730)	30,783	0	30,783		
254.	Lisbon Public School	444,419	14,409	0	0	0	14,409	0	0	0	(86,752)	0	0	(86,752)	43,973	0	43,973		
255.	Lonetree Special Education Unit	43,720	1,417	0	0	0	1,417	0	0	0	(8,534)	0	0	(8,534)	4,326	0	4,326		
256.	Mandan Public School District #1	4,608,230	149,406	0	0	0	149,406	0	0	0	(899,545)	0	0	(899,545)	455,961	0	455,961		
257.	Mandaree Public School #36	412,417	13,371	0	0	0	13,371	0	0	0	(80,505)	0	0	(80,505)	40,807	0	40,807		
258.	Manvel Public School	111,222	3,606	0	0	0	3,606	0	0	0	(21,711)	0	0	(21,711)	11,005	0	11,005		
259.	Maple Valley School District	181,543	5,886	0	0	0	5,886	0	0	0	(35,438)	0	0	(35,438)	17,963	0	17,963		
260.	Mapleton Public School	38,502	1,248	0	0	0	1,248	0	0	0	(7,516)	0	0	(7,516)	3,810	0	3,810		
261.	Max Public School	225,612	7,315	0	0	0	7,315	0	0	0	(44,040)	0	0	(44,040)	22,323	0	22,323		
262.	Mcclusky Public Schools	93,520	3,032	0	0	0	3,032	0	0	0	(18,255)	0	0	(18,255)	9,253	0	9,253		
263.	Mckenzie Cty Public School #1	979,445	31,755	0	0	0	31,755	0	0	0	(191,192)	0	0	(191,192)	96,911	0	96,911		
264.	Medina Public School District #3	139,721	4,530	0	0	0	4,530	0	0	0	(27,274)	0	0	(27,274)	13,825	0	13,825		
265.	Midway Public School District #128	370,709	12,019	0	0	0	12,019	0	0	0	(72,364)	0	0	(72,364)	36,680	0	36,680		
266.	Minor Public School District #2	216,377	7,015	0	0	0	7,015	0	0	0	(42,238)	0	0	(42,238)	21,409	0	21,409		
267.	Minot Public School District #1	9,586,375	310,804	0	0	0	310,804	0	0	0	(1,871,299)	0	0	(1,871,299)	948,524	0	948,524		
268.	Minto Public School District #20	235,996	7,651	0	0	0	7,651	0	0	0	(46,067)	0	0	(46,067)	23,351	0	23,351		
269.	Mohall Lansford Sherwood School	206,773	6,704	0	0	0	6,704	0	0	0	(40,363)	0	0	(40,363)	20,459	0	20,459		
270.	Mott/Regent School Dist #1	254,142	8,240	0	0	0	8,240	0	0	0	(49,610)	0	0	(49,610)	25,146	0	25,146		
271.	Mt Pleasant School Dist #4	204,596	6,633	0	0	0	6,633	0	0	0	(39,938)	0	0	(39,938)	20,244	0	20,244		
272.	Napoleon Public School District #2	163,599	5,304	0	0	0	5,304	0	0	0	(31,935)	0	0	(31,935)	16,187	0	16,187		
273.	New Public School #8	263,898	8,556	0	0	0	8,556	0	0	0	(51,514)	0	0	(51,514)	26,111	0	26,111		
274.	New Rockford Sheyenne Public School	182,044	5,902	0	0	0	5,902	0	0	0	(35,536)	0	0	(35,536)	18,012	0	18,012		
275.	New Salem Almont School District #49	264,926	8,589	0	0	0	8,589	0	0	0	(51,715)	0	0	(51,715)	26,213	0	26,213		
276.	New Town Public School District	877,547	28,451	0	0	0	28,451	0	0	0	(171,301)	0	0	(171,301)	86,829	0	86,829		
277.	Newburg United Public School	144,367	4,681	0	0	0	4,681	0	0	0	(28,181)	0	0	(28,181)	14,284	0	14,284		
278.	North Border School District # 100	329,458	10,682	0	0	0	10,682	0	0	0	(64,312)	0	0	(64,312)	32,598	0	32,598		
279.	North Sargent School District #3	243,359	7,890	0	0	0	7,890	0	0	0	(47,505)	0	0	(47,505)	24,079	0	24,079		
280.	North Valley Career & Technology Center	91,463	2,965	0	0	0	2,965	0	0	0	(17,854)	0	0	(17,854)	9,050	0	9,050		
281.	Northern Cass School District # 97	393,718	12,765	0	0	0	12,765	0	0	0	(76,855)	0	0	(76,855)	38,956	0	38,956		
282.	Northern Plains Special Ed Unit	78,521	2,546	0	0	0	2,546	0	0	0	(15,328)	0	0	(15,328)	7,769	0	7,769		
283.	Oakes Public Schools	450,144	14,594	0	0	0	14,594	0	0	0	(87,870)	0	0	(87,870)	44,540	0	44,540		
284.	Oliver-Mercer Special Education Unit	262,597	8,514	0	0	0	8,514	0	0	0	(51,260)	0	0	(51,260)	25,983	0	25,983		
285.	Park River Area School District	373,984	12,125	0	0	0	12,125	0	0	0	(73,003)	0	0	(73,003)	37,004	0	37,004		
286.	Peace Garden Special Services	229,642	7,445	0	0	0	7,445	0	0	0	(44,827)	0	0	(44,827)	22,722	0	22,722		
287.	Pingree-Buchanan School District	179,893	5,832	0	0	0	5,832	0	0	0	(35,116)	0	0	(35,116)	17,799	0	17,799		
288.	Richland School District # 44	294,104	9,535	0	0	0	9,535	0	0	0	(57,410)	0	0	(57,410)	29,100	0	29,100		
289.	Rolette Public School	143,472	4,652	0	0	0	4,652	0	0	0	(28,006)	0	0	(28,006)	14,196	0	14,196		
290.	Roughrider Education Services Program (RESP)	13,977	453	0	0	0	453	0	0	0	(2,728)	0	0	(2,728)	1,383	0	1,383		
291.	Rugby Public School District #5	421,023	13,650	0	0	0	13,650	0	0	0	(82,185)	0	0	(82,185)	41,658	0	41,658		
292.	Rural Cass Special Education Unit	207,909	6,741	0	0	0	6,741	0	0	0	(40,585)	0	0	(40,585)	20,572	0	20,572		
293.	Sawyer Public School	162,584	5,271	0	0	0	5,271	0	0	0	(31,737)	0	0	(31,737)	16,087	0	16,087		
294.	Sheyenne Valley Career And Tech Center	58,312	1,891	0	0	0	1,891	0	0	0	(11,383)	0	0	(11,383)	5,770	0	5,770		
295.	Sheyenne Valley Special Education Unit	436,599	14,155	0	0	0	14,155	0	0	0	(85,226)	0	0	(85,226)	43,199	0	43,199		

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense/(Income)					
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
296.	Solen Public School Dist #3	130,569	4,233	0	0	0	4,233	0	0	0	4,233	0	0	(25,488)	0	(25,488)	12,919	0	12,919
297.	Souris Valley Special Services	825,817	26,774	0	0	0	26,774	0	0	0	26,774	0	0	(161,203)	0	(161,203)	81,710	0	81,710
298.	St John School District #3	416,872	13,516	0	0	0	13,516	0	0	0	13,516	0	0	(81,375)	0	(81,375)	41,247	0	41,247
299.	Stanley Community Public School District # 2	607,041	19,681	0	0	0	19,681	0	0	0	19,681	0	0	(118,497)	0	(118,497)	60,064	0	60,064
300.	Surrey Schools	402,458	13,048	0	0	0	13,048	0	0	0	13,048	0	0	(78,561)	0	(78,561)	39,821	0	39,821
301.	Sw Special Education Unit	59,105	1,916	0	0	0	1,916	0	0	0	1,916	0	0	(11,538)	0	(11,538)	5,848	0	5,848
302.	Tgu School District #60	1,102,555	35,746	0	0	0	35,746	0	0	0	35,746	0	0	(215,223)	0	(215,223)	109,092	0	109,092
303.	Thompson Public School	241,613	7,833	0	0	0	7,833	0	0	0	7,833	0	0	(47,164)	0	(47,164)	23,906	0	23,906
304.	Tioga Public School District #15	457,076	14,819	0	0	0	14,819	0	0	0	14,819	0	0	(89,223)	0	(89,223)	45,225	0	45,225
305.	Turtle Lake Mercer School District #72	179,886	5,832	0	0	0	5,832	0	0	0	5,832	0	0	(35,115)	0	(35,115)	17,799	0	17,799
306.	Underwood School District #8	191,407	6,206	0	0	0	6,206	0	0	0	6,206	0	0	(37,363)	0	(37,363)	18,939	0	18,939
307.	United Public School District # 7	520,624	16,879	0	0	0	16,879	0	0	0	16,879	0	0	(101,628)	0	(101,628)	51,513	0	51,513
308.	Valley City Public School	637,927	20,683	0	0	0	20,683	0	0	0	20,683	0	0	(124,526)	0	(124,526)	63,120	0	63,120
309.	Velva Public School	267,065	8,659	0	0	0	8,659	0	0	0	8,659	0	0	(52,132)	0	(52,132)	26,425	0	26,425
310.	Wahpeton Public School District 37	956,747	31,019	0	0	0	31,019	0	0	0	31,019	0	0	(186,761)	0	(186,761)	94,665	0	94,665
311.	Warwick Public School	249,572	8,092	0	0	0	8,092	0	0	0	8,092	0	0	(48,718)	0	(48,718)	24,694	0	24,694
312.	Washburn Public School	209,579	6,795	0	0	0	6,795	0	0	0	6,795	0	0	(40,911)	0	(40,911)	20,737	0	20,737
313.	West Fargo Public School #6	8,198,677	265,813	0	0	0	265,813	0	0	0	265,813	0	0	(1,600,415)	0	(1,600,415)	811,218	0	811,218
314.	West River Student Services	44,354	1,438	0	0	0	1,438	0	0	0	1,438	0	0	(8,658)	0	(8,658)	4,389	0	4,389
315.	Westhope Public School #17	178,776	5,796	0	0	0	5,796	0	0	0	5,796	0	0	(34,898)	0	(34,898)	17,689	0	17,689
316.	White Shield School Dist #85	493,553	16,002	0	0	0	16,002	0	0	0	16,002	0	0	(96,344)	0	(96,344)	48,835	0	48,835
317.	Williston Public School #1	2,627,435	85,185	0	0	0	85,185	0	0	0	85,185	0	0	(512,886)	0	(512,886)	259,972	0	259,972
318.	Wilmae Multidistrict Special Education Unit	397,507	12,888	0	0	0	12,888	0	0	0	12,888	0	0	(77,595)	0	(77,595)	39,331	0	39,331
319.	Wilton Public School District	143,022	4,637	0	0	0	4,637	0	0	0	4,637	0	0	(27,918)	0	(27,918)	14,151	0	14,151
320.	Yellowstone School District # 14	58,870	1,909	0	0	0	1,909	0	0	0	1,909	0	0	(11,492)	0	(11,492)	5,825	0	5,825
321.	Zeeland Public Schools	50,765	1,646	0	0	0	1,646	0	0	0	1,646	0	0	(9,910)	0	(9,910)	5,023	0	5,023
322.	Attorney General's Office	6,886,625	223,275	0	0	0	223,275	0	0	0	223,275	0	0	(1,344,297)	0	(1,344,297)	681,397	0	681,397
323.	Bank Of North Dakota	6,245,100	202,475	0	0	0	202,475	0	0	0	202,475	0	0	(1,219,069)	0	(1,219,069)	617,921	0	617,921
324.	Beef Commission	86,163	2,794	0	0	0	2,794	0	0	0	2,794	0	0	(16,819)	0	(16,819)	8,525	0	8,525
325.	Bismarck State College	2,708,115	87,801	0	0	0	87,801	0	0	0	87,801	0	0	(528,635)	0	(528,635)	267,954	0	267,954
326.	Board Of Medical Examiners	119,385	3,871	0	0	0	3,871	0	0	0	3,871	0	0	(23,304)	0	(23,304)	11,813	0	11,813
327.	Board Of Pharmacy	147,128	4,770	0	0	0	4,770	0	0	0	4,770	0	0	(28,720)	0	(28,720)	14,558	0	14,558
328.	Central Services	802,072	26,004	0	0	0	26,004	0	0	0	26,004	0	0	(156,568)	0	(156,568)	79,361	0	79,361
329.	Department Of Transportation	44,209,359	1,433,332	0	0	0	1,433,332	0	0	0	1,433,332	0	0	(8,629,847)	0	(8,629,847)	4,374,295	0	4,374,295
330.	Dickinson State University	1,713,697	55,561	0	0	0	55,561	0	0	0	55,561	0	0	(334,521)	0	(334,521)	169,562	0	169,562
331.	Education Standards & Practice	280,928	9,108	0	0	0	9,108	0	0	0	9,108	0	0	(54,838)	0	(54,838)	27,796	0	27,796
332.	Electrical Board	848,305	27,503	0	0	0	27,503	0	0	0	27,503	0	0	(165,593)	0	(165,593)	83,936	0	83,936
333.	Housing Finance Agency	1,604,385	52,017	0	0	0	52,017	0	0	0	52,017	0	0	(313,183)	0	(313,183)	158,746	0	158,746
334.	Information Technology Dept	15,561,331	504,521	0	0	0	504,521	0	0	0	504,521	0	0	(3,037,635)	0	(3,037,635)	1,539,716	0	1,539,716
335.	Insurance Department	1,448,866	46,974	0	0	0	46,974	0	0	0	46,974	0	0	(282,824)	0	(282,824)	143,358	0	143,358
336.	Job Service North Dakota	7,389,712	239,585	0	0	0	239,585	0	0	0	239,585	0	0	(1,442,502)	0	(1,442,502)	731,175	0	731,175
337.	Lake Region State College	1,347,621	43,692	0	0	0	43,692	0	0	0	43,692	0	0	(263,061)	0	(263,061)	133,340	0	133,340
338.	Land Department	1,118,620	36,267	0	0	0	36,267	0	0	0	36,267	0	0	(218,359)	0	(218,359)	110,682	0	110,682
339.	Legislative Council	1,190,826	38,608	0	0	0	38,608	0	0	0	38,608	0	0	(232,454)	0	(232,454)	117,826	0	117,826
340.	Mayville State University	1,684,741	54,622	0	0	0	54,622	0	0	0	54,622	0	0	(328,868)	0	(328,868)	166,697	0	166,697
341.	Mill & Elevator Association	5,185,693	168,128	0	0	0	168,128	0	0	0	168,128	0	0	(1,012,268)	0	(1,012,268)	513,098	0	513,098
342.	Minot State University	3,970,855	128,741	0	0	0	128,741	0	0	0	128,741	0	0	(775,127)	0	(775,127)	392,896	0	392,896
343.	ND Board Of Nursing	212,162	6,879	0	0	0	6,879	0	0	0	6,879	0	0	(41,415)	0	(41,415)	20,992	0	20,992
344.	ND Public Employees Retirement System	1,289,329	41,802	0	0	0	41,802	0	0	0	41,802	0	0	(251,682)	0	(251,682)	127,573	0	127,573
345.	ND Soybean Council	263,486	8,543	0	0	0	8,543	0	0	0	8,543	0	0	(51,433)	0	(51,433)	26,071	0	26,071

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense/(Income)					
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
346.	ND St College Of Science	4,149,542	134,534	0	0	0	134,534	0	0	0	(810,007)	0	0	(810,007)	410,576	0	410,576		
347.	ND State Board Of Cosmetology	42,120	1,366	0	0	0	1,366	0	0	0	(8,222)	0	0	(8,222)	4,168	0	4,168		
348.	ND State Plumbing Board	217,728	7,059	0	0	0	7,059	0	0	0	(42,501)	0	0	(42,501)	21,543	0	21,543		
349.	ND System Information Technology Services	1,078,398	34,963	0	0	0	34,963	0	0	0	(210,508)	0	0	(210,508)	106,702	0	106,702		
350.	ND University System Office	432,734	14,030	0	0	0	14,030	0	0	0	(84,471)	0	0	(84,471)	42,817	0	42,817		
351.	North Dakota State University	22,717,421	736,532	0	0	0	736,532	0	0	0	(4,434,533)	0	0	(4,434,533)	2,247,775	0	2,247,775		
352.	Office Of Management & Budget	1,835,938	59,524	0	0	0	59,524	0	0	0	(358,383)	0	0	(358,383)	181,657	0	181,657		
353.	Public Finance Authority	112,047	3,633	0	0	0	3,633	0	0	0	(21,872)	0	0	(21,872)	11,087	0	11,087		
354.	Real Estate Commission	59,188	1,919	0	0	0	1,919	0	0	0	(11,554)	0	0	(11,554)	5,856	0	5,856		
355.	Retirement & Investment Office	773,402	25,075	0	0	0	25,075	0	0	0	(150,971)	0	0	(150,971)	76,524	0	76,524		
356.	Rough Rider Industries	1,047,455	33,960	0	0	0	33,960	0	0	0	(204,468)	0	0	(204,468)	103,640	0	103,640		
357.	State Auditor's Office	2,443,201	79,212	0	0	0	79,212	0	0	0	(476,923)	0	0	(476,923)	241,743	0	241,743		
358.	State Board Of Law Examiners	238,928	7,746	0	0	0	7,746	0	0	0	(46,640)	0	0	(46,640)	23,641	0	23,641		
359.	State Fair Association	699,082	22,665	0	0	0	22,665	0	0	0	(136,464)	0	0	(136,464)	69,171	0	69,171		
360.	University Of North Dakota	29,432,373	954,241	0	0	0	954,241	0	0	0	(5,745,319)	0	0	(5,745,319)	2,912,186	0	2,912,186		
361.	Valley City State University	1,217,243	39,465	0	0	0	39,465	0	0	0	(237,611)	0	0	(237,611)	120,440	0	120,440		
362.	Williston State College	801,786	25,995	0	0	0	25,995	0	0	0	(156,512)	0	0	(156,512)	79,333	0	79,333		
363.	Workforce Safety & Insurance	5,953,414	193,018	0	0	0	193,018	0	0	0	(1,162,131)	0	0	(1,162,131)	589,060	0	589,060		
364.	State Treasurer's Office	228,849	7,420	0	0	0	7,420	0	0	0	(44,672)	0	0	(44,672)	22,643	0	22,643		
365.	Tax Department	4,749,423	153,983	0	0	0	153,983	0	0	0	(927,107)	0	0	(927,107)	469,932	0	469,932		
366.	Facility Management	1,526,670	49,497	0	0	0	49,497	0	0	0	(298,012)	0	0	(298,012)	151,056	0	151,056		
367.	Office Of Administrative Hearings	176,935	5,736	0	0	0	5,736	0	0	0	(34,538)	0	0	(34,538)	17,507	0	17,507		
368.	ND Supreme Court	12,628,264	409,427	0	0	0	409,427	0	0	0	(2,465,089)	0	0	(2,465,089)	1,249,504	0	1,249,504		
369.	Commission On Legal Counsel For Indigents	1,277,713	41,425	0	0	0	41,425	0	0	0	(249,415)	0	0	(249,415)	126,423	0	126,423		
370.	Public Instruction	3,345,388	108,462	0	0	0	108,462	0	0	0	(653,033)	0	0	(653,033)	331,009	0	331,009		
371.	ND Youth Correctional Center	2,144,165	69,517	0	0	0	69,517	0	0	0	(418,550)	0	0	(418,550)	212,154	0	212,154		
372.	Juvenile Services - DOCR	1,016,062	32,942	0	0	0	32,942	0	0	0	(198,339)	0	0	(198,339)	100,534	0	100,534		
373.	ND State Library	872,723	28,295	0	0	0	28,295	0	0	0	(170,359)	0	0	(170,359)	86,352	0	86,352		
374.	SCHOOL FOR THE DEAF	831,409	26,955	0	0	0	26,955	0	0	0	(162,294)	0	0	(162,294)	82,264	0	82,264		
375.	School For The Blind	504,489	16,356	0	0	0	16,356	0	0	0	(98,478)	0	0	(98,478)	49,917	0	49,917		
376.	Career & Technical Education	983,577	31,889	0	0	0	31,889	0	0	0	(191,998)	0	0	(191,998)	97,320	0	97,320		
377.	ND Department Of Health	12,565,808	407,402	0	0	0	407,402	0	0	0	(2,452,897)	0	0	(2,452,897)	1,243,324	0	1,243,324		
378.	Tobacco Prevention/Control Committee	202,997	6,581	0	0	0	6,581	0	0	0	(39,626)	0	0	(39,626)	20,085	0	20,085		
379.	Life Skills and Transition Center	9,094,910	294,870	0	0	0	294,870	0	0	0	(1,775,363)	0	0	(1,775,363)	899,896	0	899,896		
380.	North Dakota State Hospital	12,888,030	417,849	0	0	0	417,849	0	0	0	(2,515,796)	0	0	(2,515,796)	1,275,206	0	1,275,206		
381.	ND Veterans Home	3,073,111	99,635	0	0	0	99,635	0	0	0	(599,884)	0	0	(599,884)	304,069	0	304,069		
382.	Indian Affairs Commission	203,949	6,612	0	0	0	6,612	0	0	0	(39,812)	0	0	(39,812)	20,180	0	20,180		
383.	Veterans Affairs Department	226,678	7,349	0	0	0	7,349	0	0	0	(44,248)	0	0	(44,248)	22,429	0	22,429		
384.	Department Of Human Services	46,006,160	1,491,587	0	0	0	1,491,587	0	0	0	(8,980,590)	0	0	(8,980,590)	4,552,079	0	4,552,079		
385.	Protection & Advocacy Project	1,180,823	38,284	0	0	0	38,284	0	0	0	(230,501)	0	0	(230,501)	116,837	0	116,837		
386.	Industrial Commission	4,039,100	130,954	0	0	0	130,954	0	0	0	(788,449)	0	0	(788,449)	399,649	0	399,649		
387.	ND Department Of Labor	336,371	10,906	0	0	0	10,906	0	0	0	(65,661)	0	0	(65,661)	33,282	0	33,282		
388.	Public Service Commission	1,985,777	64,382	0	0	0	64,382	0	0	0	(387,632)	0	0	(387,632)	196,483	0	196,483		
389.	Aeronautics Commission	159,588	5,174	0	0	0	5,174	0	0	0	(31,152)	0	0	(31,152)	15,790	0	15,790		
390.	Department Of Financial Institutions	1,388,193	45,007	0	0	0	45,007	0	0	0	(270,981)	0	0	(270,981)	137,355	0	137,355		
391.	ND Securities Department	343,511	11,137	0	0	0	11,137	0	0	0	(67,055)	0	0	(67,055)	33,989	0	33,989		
392.	Field Services Division	4,338,156	140,649	0	0	0	140,649	0	0	0	(846,826)	0	0	(846,826)	429,239	0	429,239		
393.	Highway Patrol	1,451,608	47,063	0	0	0	47,063	0	0	0	(283,360)	0	0	(283,360)	143,629	0	143,629		
394.	Department Of Corrections Transitional Services	1,370,370	44,429	0	0	0	44,429	0	0	0	(267,502)	0	0	(267,502)	135,591	0	135,591		

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)		
		Net Pension Liability/(Asset)	Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)	
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
395.	James River Correctional Ctr	4,608,915	149,428	0	0	0	149,428	0	0	(899,679)	0	(899,679)	456,029	0	456,029
396.	State Penitentiary	6,473,066	209,866	0	0	0	209,866	0	0	(1,263,569)	0	(1,263,569)	640,478	0	640,478
397.	Department Of Corrections And Rehabilitation	4,365,353	141,531	0	0	0	141,531	0	0	(852,135)	0	(852,135)	431,930	0	431,930
398.	Adjutant General ND National Guard	6,426,446	208,355	0	0	0	208,355	0	0	(1,254,468)	0	(1,254,468)	635,865	0	635,865
399.	Department Of Commerce	2,370,424	76,853	0	0	0	76,853	0	0	(462,716)	0	(462,716)	234,542	0	234,542
400.	Dept Of Agriculture	2,570,069	83,325	0	0	0	83,325	0	0	(501,688)	0	(501,688)	254,295	0	254,295
401.	Milk Marketing Board	137,132	4,446	0	0	0	4,446	0	0	(26,769)	0	(26,769)	13,568	0	13,568
402.	ND Corn Utilization Council	211,705	6,864	0	0	0	6,864	0	0	(41,326)	0	(41,326)	20,947	0	20,947
403.	State Seed Department	746,293	24,196	0	0	0	24,196	0	0	(145,679)	0	(145,679)	73,842	0	73,842
404.	ND Wheat Commission	304,958	9,887	0	0	0	9,887	0	0	(59,529)	0	(59,529)	30,174	0	30,174
405.	ND Barley Council	86,652	2,809	0	0	0	2,809	0	0	(16,915)	0	(16,915)	8,574	0	8,574
406.	Racing Commission	86,208	2,795	0	0	0	2,795	0	0	(16,828)	0	(16,828)	8,530	0	8,530
407.	Historical Society	2,539,831	82,345	0	0	0	82,345	0	0	(495,785)	0	(495,785)	251,304	0	251,304
408.	ND Council On The Arts	211,242	6,849	0	0	0	6,849	0	0	(41,235)	0	(41,235)	20,901	0	20,901
409.	Game & Fish Department	6,861,884	222,472	0	0	0	222,472	0	0	(1,339,468)	0	(1,339,468)	678,949	0	678,949
410.	Parks & Recreation Department	2,031,864	65,876	0	0	0	65,876	0	0	(396,628)	0	(396,628)	201,043	0	201,043
411.	Water Commission	4,024,076	130,466	0	0	0	130,466	0	0	(785,516)	0	(785,516)	398,162	0	398,162
412.	Governor's Office	624,147	20,236	0	0	0	20,236	0	0	(121,836)	0	(121,836)	61,756	0	61,756
413.	Secretary Of State	1,023,196	33,174	0	0	0	33,174	0	0	(199,732)	0	(199,732)	101,240	0	101,240
	GASB report	\$634,721,375	\$20,578,600	\$0	\$0	\$0	\$20,578,600	\$0	\$0	(\$123,900,193)	\$0	(\$123,900,193)	\$62,802,503	\$0	\$62,802,503
	Total allocation	634,721,422	20,578,594	-	-	-	20,578,594	-	-	(123,900,201)	-	(123,900,201)	62,802,504	-	62,802,504

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Judges System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1.	ND Supreme Court	(\$3,723,843)	\$239,928	\$0	\$0	\$0	\$239,928	\$0	\$0	(\$2,423,954)	\$0	(\$2,423,954)	\$15,783	\$0	\$15,783

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
National Guard System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	Adjutant General ND														
1.	National Guard	(\$201,648)	\$0	\$0	\$0	\$0	\$0	(\$204,373)	\$0	(\$178,518)	\$0	(\$382,891)	\$48,864	\$0	\$48,864

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Law Enforcement with Prior Main Service System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
1.	Attorney General's Office	\$1,258,572	\$74,759	\$0	\$0	\$0	\$74,759	\$0	\$0	(\$244,012)	\$0	(\$244,012)	\$187,455	\$0	\$187,455
2.	City Of Cavalier	71,300	4,235	0	0	0	4,235	0	0	(13,824)	0	(13,824)	10,620	0	10,620
3.	City Of Ellendale	36,443	2,165	0	0	0	2,165	0	0	(7,066)	0	(7,066)	5,428	0	5,428
4.	City Of Thompson	25,137	1,493	0	0	0	1,493	0	0	(4,873)	0	(4,873)	3,744	0	3,744
5.	City Of Williston	954,348	56,688	0	0	0	56,688	0	0	(185,029)	0	(185,029)	142,143	0	142,143
6.	City Of Bowman	68,777	4,085	0	0	0	4,085	0	0	(13,334)	0	(13,334)	10,244	0	10,244
7.	City Of Powers Lake	28,484	1,692	0	0	0	1,692	0	0	(5,523)	0	(5,523)	4,242	0	4,242
8.	City Of Burlington	41,986	2,494	0	0	0	2,494	0	0	(8,140)	0	(8,140)	6,253	0	6,253
9.	Adams County	54,137	3,216	0	0	0	3,216	0	0	(10,496)	0	(10,496)	8,063	0	8,063
10.	Bowman County	72,612	4,313	0	0	0	4,313	0	0	(14,078)	0	(14,078)	10,815	0	10,815
11.	Dunn County	261,389	15,526	0	0	0	15,526	0	0	(50,678)	0	(50,678)	38,932	0	38,932
12.	Griggs County	79,013	4,693	0	0	0	4,693	0	0	(15,319)	0	(15,319)	11,768	0	11,768
13.	Mckenzie County	194,445	11,550	0	0	0	11,550	0	0	(37,699)	0	(37,699)	28,961	0	28,961
14.	Melean County	275,658	16,374	0	0	0	16,374	0	0	(53,444)	0	(53,444)	41,057	0	41,057
15.	Slope County	25,937	1,541	0	0	0	1,541	0	0	(5,029)	0	(5,029)	3,863	0	3,863
16.	Stark County	509,040	30,237	0	0	0	30,237	0	0	(98,692)	0	(98,692)	75,818	0	75,818
17.	Ward County	1,032,479	61,329	0	0	0	61,329	0	0	(200,177)	0	(200,177)	153,780	0	153,780
18.	Williams County	1,196,983	71,101	0	0	0	71,101	0	0	(232,071)	0	(232,071)	178,281	0	178,281
	GASB report	\$6,186,739	\$367,492	\$0	\$0	\$0	\$367,492	\$0	\$0	(\$1,199,483)	\$0	(\$1,199,483)	\$921,467	\$0	\$921,467
	Total allocation	\$6,186,740	\$367,491	\$0	\$0	\$0	\$367,491	\$0	\$0	(\$1,199,484)	\$0	(\$1,199,484)	\$921,467	\$0	\$921,467

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Law Enforcement with Prior Main Service System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
1.	City Of Devils Lake	(\$1,508)	\$31,132	\$0	\$0	\$0	\$31,132	\$0	\$0	(\$8,764)	\$0	(\$8,764)	(\$32,828)	\$0	(\$32,828)
2.	City of Berthold	(66)	1,363	0	0	0	1,363	0	0	(384)	0	(384)	(1,437)	0	(\$1,437)
3.	Barnes County	(2,686)	55,468	0	0	0	55,468	0	0	(15,615)	0	(15,615)	(58,490)	0	(\$58,490)
4.	Morton County	(6,664)	137,584	0	0	0	137,584	0	0	(38,732)	0	(38,732)	(145,082)	0	(\$145,082)
5.	Rolette County	(2,419)	49,947	0	0	0	49,947	0	0	(14,061)	0	(14,061)	(52,669)	0	(\$52,669)
	GASB report	(\$13,343)	\$275,494	\$0	\$0	\$0	\$275,494	\$0	\$0	(\$77,556)	\$0	(\$77,556)	(\$290,507)	\$0	(\$290,507)
	Total allocation	(\$13,343)	\$275,494	\$0	\$0	\$0	\$275,494	\$0	\$0	(\$77,556)	\$0	(\$77,556)	(\$290,506)	\$0	(\$290,506)