# North Dakota Public Employees Retirement System

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





January 26, 2018

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

Members of the Board:

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

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

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

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

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

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

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

Ву

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By

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

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



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# **SECTION A**

**EXECUTIVE SUMMARY** 

# Executive Summary As of June 30, 2017

Actuarial Valuation Date July 1, 2017

Measurement Date of the Net Pension Liability July 1, 2017

Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67

Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68

June 30, 2018

			Law Enf	orcement	
Membership	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
Number of	<del></del>			·	
- Retirees and Beneficiaries	10,957	50	90	6	11,103
- Inactive, Nonretired Members	11,336	4	229	85	11,654
- Active Members	22,574	54	498	117	23,243
- Total	44,867	108	817	208	46,000
Covered Payroll	\$ 1,020,843,253 \$	7,866,090	\$ 28,765,678	\$ 5,896,777	1,063,371,798
Net Pension Liability					
Total Pension Liability	\$ 4,227,873,933 \$	45,789,468	\$ 73,040,417	\$ 7,667,872	4,354,371,690
Plan Fiduciary Net Position	2,620,545,753	49,576,578	51,024,228	6,689,031	2,727,835,589
Net Pension Liability	\$ 1,607,328,180 \$	(3,787,110)	\$ 22,016,189	\$ 978,841	1,626,536,101
Plan Fiduciary Net Position as a Percentage					
of Total Pension Liability	61.98 %	108.27 %	69.86 %	87.23 %	62.65 %
Net Pension Liability as a Percentage					
of Covered Payroll	157.45 %	(48.14)%	76.54 %	16.60 %	152.96 %
Development of the Single Discount Rate					
Single Discount Rate, Beginning of Year	8.00 %	8.00 %	8.00 %	8.00 %	8.00 %
Single Discount Rate, End of Year	6.44 %	6.44 %	6.44 %	6.44 %	6.44 %
Long-Term Expected Rate of Investment Return	7.75 %	7.75 %	7.75 %	7.75 %	7.75 %
Long-Term Municipal Bond Rate*	3.56 %	3.56 %	3.56 %	3.56 %	3.56 %
Last year ending June 30 in the 2018 to 2117 projection period					
for which projected benefit payments are fully funded	2061	2061	2061	2061	2061
Total Pension Expense	\$ 243,568,439 \$	478,538	\$ 5,250,888	\$ (989,739)	248,308,126

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

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

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



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

### **Discussion**

### **Accounting Standard**

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

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

### **Financial Statements**

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

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

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

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



### **Discussion**

#### **Notes to Financial Statements**

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

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

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

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

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

### **Required Supplementary Information**

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

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



### **Discussion**

### **Timing of the Valuation**

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

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

### **Single Discount Rate**

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

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



### **SECTION B**

### **FINANCIAL STATEMENTS**

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

# Pension Expense under GASB Statement No. 68 Total for All Employers Fiscal Year Ended June 30, 2017

			Law Enfo	rcemer	nt	
A. Expense	Main System	Judges	vith Prior Main ervice System		ut Prior Main vice System	Total PERS
1. Service Cost	\$ 107,826,127 \$	1,506,688	\$ 3,224,989	\$	590,575 \$	113,148,379
2. Interest on the Total Pension Liability	261,960,798	3,147,570	4,360,954		300,528	269,769,850
3. Current-Period Benefit Changes	-	-	-		-	-
4. Employee Contributions (made negative for addition here) 1	(83,072,033)	(642,611)	(1,854,946)		(2,242,936)	(87,812,526)
5. Projected Earnings on Plan Investments (made negative for addition here)	(185,835,757)	(3,524,461)	(3,506,892)		(379,359)	(193,246,469)
6. Pension Plan Administrative Expense	2,547,265	11,067	39,235		9,676	2,607,243
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	(250,382)	-	-		-	(250,382)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	139,711,024	(9,379)	3,014,582		724,699	143,440,926
9. Recognition of Outflow (Inflow) of Resources due to Assets	 681,397	(10,336)	(27,034)		7,078	651,105
10. Total Pension Expense	\$ 243,568,439 \$	478,538	\$ 5,250,888	\$	(989,739) \$	248,308,126

<sup>&</sup>lt;sup>1</sup> Includes repurchases of service credit.



### **Total PERS**

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

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

Year Ending	Net Deferred Outflows
June 30	(Inflows) of Resources
2018	144,134,394
2019	175,277,696
2020	152,440,522
2021	124,643,348
2022	68,330,439
Thereafter	-
Total	\$ 664.826.399



### **Main System**

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

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

Year Ending		eferred Outflows
June 30	(Inflo	ws) of Resources
2018	\$	140,392,420
2019		170,053,949
2020		147,575,478
2021		121,672,355
2022		66,506,033
Thereafter		
Total	\$	646 200 235



### **Judges**

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

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

Year Ending	Net De	ferred Outflows
June 30	(Inflov	vs) of Resources
2018	\$	(17,062)
2019		1,059,945
2020		945,487
2021		(187,720)
2022		-
Thereafter		-
Total	\$	1.800.650



### **Law Enforcement with Prior Main System Service**

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

	of Resources		of Resources		(Inflows) of Resources	
1. Differences between expected and actual experience	\$	3,223,822	\$	295,356	\$	2,928,466
2. Assumption Changes		11,772,388		572,789		11,199,599
3. Net Difference between projected and actual						
earnings on pension plan investments				57,119		(57,119)
4. Total	\$	14.996.210	\$	925.264	\$	14.070.946

Year Ending	Net De	eferred Outflows
June 30	(Inflo	ws) of Resources
2018	\$	3,027,259
2019		3,412,636
2020		3,190,289
2021		2,616,356
2022		1,824,406
Thereafter		-
Total	Ś	14.070.946



### **Law Enforcement without Prior Main System Service**

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

	Dete	rred Outflows	Dete	rred Inflows	Net Det	terred Outflows
	of	Resources	of	Resources	(Inflow	s) of Resources
1. Differences between expected and actual experience	\$	198,753	\$	56,345	\$	142,408
2. Assumption Changes		2,735,234		119,151		2,616,083
3. Net Difference between projected and actual						
earnings on pension plan investments		=		3,923		(3,923)
4. Total	\$	2,933,987	\$	179,419	\$	2,754,568

Year Ending June 30		ferred Outflows s) of Resources
2018	\$	731,777
2019		751,166
2020		729,268
2021		542,357
2022		-
Thereafter		-
Total	Ś	2.754.568



### **Total PERS**

				Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience										
	Difference between	Recognition	Total					Recognized in Year End	ling June 30					
Year Ending	expected and actual	Period	Deferred											
June 30	experience	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
2014	\$ 25,782,859 V		, ,	4,525,718 \$	4,525,718 \$	4,525,718 \$	4,463,216 \$	4,438,531 \$	3,165,882 \$	100,982 \$	37,094 \$	- \$		
2015	4,395,805 V	•	2,363,778	-	637,078	637,078	757,871	779,083	796,903	780,488	7,304	-		
2016	(7,658,109) V	•	(4,917,671)	-	-	(1,370,219)	(1,370,219)	(1,370,219)	(1,370,219)	(1,219,796)	(957,437)	-		
2017	(3,612,020) V	aries by Plan	(2,834,278)	-	-	-	(777,742)	(777,742)	(777,742)	(777,742)	(377,412)	(123,640)		
Total			2,354,318	4,525,718	5,162,796	3,792,577	3,073,126	3,069,653	1,814,824	(1,116,068)	(1,290,451)	(123,640)		
							Increase (Decrease)	in Pension Expense Aris	ing from changes in assu	mptions				
		Recognition	Total					Recognized in Year End	ling June 30					
Year Ending		Period	Deferred											
June 30	Changes in assumptions	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
2014	\$ - V	aries by Plan \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		
2015	(76,149,640) V	aries by Plan	(37,397,787)	-	(12,930,444)	(12,930,444)	(12,890,965)	(12,845,129)	(12,391,929)	(12,142,840)	(17,889)	-		
2016	108,139,418 V	aries by Plan	71,299,212	-	-	18,420,103	18,420,103	18,420,103	18,420,103	18,531,337	15,927,669	-		
2017	741,491,982 V	aries by Plan	606,653,320	-	-	-	134,838,662	134,838,662	134,838,662	134,838,662	133,683,255	68,454,079		
Total			640,554,745	-	(12,930,444)	5,489,659	140,367,800	140,413,636	140,866,836	141,227,159	149,593,035	68,454,079		
	Difference between				Ir	ncrease (Decrease) in Pe	nsion Expense Arising fro	om net difference betwe	en projected and actual	earnings on pension pla	n investments			
	projected and actual	Recognition	Total					Recognized in Year End	ling June 30					
Year Ending		Period	Deferred											
June 30	investments	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
2014	\$ (159,724,630)	5.00 \$	(31,944,926) \$	(31,944,926) \$	(31,944,926) \$	(31,944,926) \$	(31,944,926) \$	(31,944,926) \$	- \$	- \$	- \$	- \$		
2015	101,333,015	5.00	40,533,209	-	20,266,602	20,266,602	20,266,602	20,266,602	20,266,607	-	-	-		
2016	179,943,347	5.0000	107,966,009	-	-	35,988,669	35,988,669	35,988,669	35,988,669	35,988,671	-	-		
2017	(118,296,196)	5.0000	(94,636,956)	-	-	-	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,240)	(23,659,236)	-		
Total		_	21,917,336	(31,944,926)	(11,678,324)	24,310,345	651,105	651,105	32,596,036	12,329,431	(23,659,236)	-		
							Increase (Dec	rease) in Pension Expens	se Arising from All Sourc	es				
		Recognition	Total	Recognized in Year Ending June 30										
Year Ending		Period	Deferred					_						
June 30	Total Difference	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
2014	\$ (133,941,771) V	aries by Type \$	(24,202,437) \$	(27,419,208) \$	(27,419,208) \$	(27,419,208) \$	(27,481,710) \$	(27,506,395) \$	3,165,882 \$	100,982 \$	37,094 \$	- \$		
2015	29,579,180 V	aries by Type	5,499,200		7,973,236	7,973,236	8,133,508	8,200,556	8,671,581	(11,362,352)	(10,585)	-		
2016	280,424,656 V	aries by Type	174,347,550		_	53,038,553	53,038,553	53,038,553	53,038,553	53,300,212	14,970,232			
2017	619,583,766 V		509,182,086				110,401,680	110,401,680	110,401,680	110,401,680	109,646,607	68,330,439		
	,,,		,,				,,	,,	,,	,,	,,	,,		

33,592,581

144,092,031

144,134,394

175,277,696



Total

664,826,399

(27,419,208)

(19,445,972)

152,440,522

124,643,348

68,330,439

### **Main System**

		Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience											
	Difference between	Recognition	Total				Re	ecognized in Year Er	nding June 30				
Year Ending	expected and actual	Period	Deferred										_
June 30	experience	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ 24,957,025	5.70	\$ 7,443,325	\$ 4,378,425	\$ 4,378,425	4,378,425	\$ 4,378,425 \$	4,378,425 \$	3,064,900	\$ - \$	- 5	- \$	-
2015	4,235,236	5.98	2,110,534		708,234	708,234	708,234	708,234	708,234	694,066	-	-	-
2016	(10,881,976)	5.8568	(7,165,962)			(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,858,007)	(1,591,941)	-	-
2017	(812,730)	5.5110	(665,256)				(147,474)	(147,474)	(147,474)	(147,474)	(147,474)	(75,360)	
Total			1,722,641	4,378,425	5,086,659	3,228,652	3,081,178	3,081,178	1,767,653	(1,311,415)	(1,739,415)	(75,360)	-
						Incre	. ,	Pension Expense Ar	· ·	ges in assumption	s		
		Recognition	Total				Re	ecognized in Year Er	nding June 30				
Year Ending		Period	Deferred										
June 30	Changes in assumptions	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	5.70	\$ -	\$ -	\$ - \$	-	\$ - \$	- \$	-	\$ - \$	- 5	- \$	-
2015	(72,748,598)	5.98	(36,252,647)		(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-
2016	108,344,338	5.8568	71,346,544			18,498,897	18,498,897	18,498,897	18,498,897	18,498,897	15,849,853	-	-
2017	718,062,723	5.5110_	587,766,457				130,296,266	130,296,266	130,296,266	130,296,266	130,296,266	66,581,393	
Total			622,860,354	-	(12,165,317)	6,333,580	136,629,846	136,629,846	136,629,846	136,873,150	146,146,119	66,581,393	-
	Difference between				Increase (Decreas	e) in Pension Exp		net difference betv		and actual earning	gs on pension pla	n investments	
	Difference between projected and actual	Recognition	Total		Increase (Decreas	e) in Pension Exp		net difference betv ecognized in Year Er		and actual earning	gs on pension pla	n investments	
Year Ending	projected and actual earnings on pension plan	Period	Deferred				Re	ecognized in Year Er	nding June 30				
June 30	projected and actual earnings on pension plan investments	Period (Years)	Deferred (2018-2023)	2014	2015	2016	2017	ecognized in Year Er 2018	2019	2020	2021	2022	2023
June 30 2014	projected and actual earnings on pension plan investments \$ (154,875,241)	Period (Years)	Deferred (2018-2023) \$ (30,975,049)		2015	2016	2017 \$ (30,975,048) \$	2018 (30,975,049) \$	2019	2020	2021	2022	2023
June 30 2014 2015	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520	Period (Years) 5.00 5.00	Deferred (2018-2023) \$ (30,975,049) 39,285,411		2015	2016 \$ (30,975,048) 19,642,703	2017 \$ (30,975,048) \$ 19,642,703	2018 (30,975,049) \$ 19,642,703	2019 - 19,642,708	2020 \$ - \$	2021	2022	2023
June 30 2014 2015 2016	projected and actual earnings on pension plan investments \$ (154,875,241)	Period (Years) 5.00 5.000	Deferred (2018-2023) \$ (30,975,049)		2015	2016	2017 \$ (30,975,048) \$	2018 (30,975,049) \$	2019	2020	2021	2022	2023
June 30 2014 2015	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520	Period (Years) 5.00 5.000	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703	2016 \$ (30,975,048) 19,642,703 34,748,093	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351)	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351)	2019 - 19,642,708 34,748,093 (22,734,351)	2020 \$ - \$ - 34,748,094 (22,734,351)	2021	2022	2023
June 30 2014 2015 2016	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520 173,740,466	Period (Years) 5.00 5.000	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280		2015	2016 \$ (30,975,048) 19,642,703	2017 \$ (30,975,048) \$ 19,642,703 34,748,093	2018 (30,975,049) \$ 19,642,703 34,748,093	2019 - 19,642,708 34,748,093	2020 \$ - \$ - 34,748,094	2021	2022	2023
June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520 173,740,466	Period (Years) 5.00 5.000	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703	2016 \$ (30,975,048) 19,642,703 34,748,093	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396	2019 	2020 \$ - \$ - 34,748,094 (22,734,351) 12,013,743	2021	2022	2023
June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520 173,740,466	Period (Years) 5.00 5.000 5.0000 5.0000	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703	2016 \$ (30,975,048) 19,642,703 34,748,093	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe	2019	2020 \$ - \$ - 34,748,094 (22,734,351) 12,013,743	2021	2022	2023
June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520 173,740,466	Period (Years) 5.00 5.000 5.0000 5.0000 _	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703	2016 \$ (30,975,048) 19,642,703 34,748,093	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396	2019	2020 \$ - \$ - 34,748,094 (22,734,351) 12,013,743	2021	2022	2023
June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)	Period (Years) 5.00 5.000 5.0000 5.0000	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240 Total Deferred	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703 (11,332,345)	2016 5 (30,975,048) 19,642,703 34,748,093 23,415,748	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe	2019	2020 \$ - \$ 34,748,094 (22,734,351) 12,013,743 m All Sources	2021 ; - ( - ( (22,734,349) (22,734,349)	2022	- - - - -
June 30  2014  2015  2016  2017  Total  Year Ending June 30	projected and actual earnings on pension plan investments  \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)  Total Difference	Period (Years)  5.00 5.000 5.0000 5.0000  Recognition Period (Years)	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240 Total Deferred (2018-2023)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703 (11,332,345)	2016 5 (30,975,048) 19,642,703 34,748,093 23,415,748	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe	2019	2020 \$ - \$ 34,748,094 (22,734,351) 12,013,743 m All Sources	2021 5 - 9 6 - 9 7	2022	2023
June 30  2014  2015  2016  2017  Total  Year Ending  June 30  2014	projected and actual earnings on pension plan investments  \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)  Total Difference  \$ (129,918,216)	Period (Years)  5.00 5.000 5.0000 5.0000  Recognition Period (Years)  Varies by Type	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240  Total Deferred (2018-2023) \$ (23,531,724)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703 (11,332,345) 2015 \$ (26,596,623) \$	2016 \$ (30,975,048) 19,642,703 34,748,093 23,415,748	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea Re 2017 \$ (26,596,623) \$	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe ecognized in Year Er	2019	2020 \$ - \$ 34,748,094 (22,734,351) 12,013,743 m All Sources 2020 \$ - \$	2021 ; - ( (22,734,349) (22,734,349)	2022	- - - - -
June 30  2014  2015  2016  2017  Total  Year Ending June 30	projected and actual earnings on pension plan investments  \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)  Total Difference  \$ (129,918,216)	Period (Years)  5.00 5.000 5.0000 5.0000  Recognition Period (Years)	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240 Total Deferred (2018-2023)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703 (11,332,345)	2016 \$ (30,975,048) 19,642,703 34,748,093 23,415,748 2016 \$ (26,596,623) 8,185,620	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe	2019	2020 \$ - \$ 34,748,094 (22,734,351) 12,013,743 m All Sources	2021 5 - 9 6 - 9 7	2022	- - - - -
June 30  2014  2015  2016  2017  Total  Year Ending  June 30  2014	projected and actual earnings on pension plan investments  \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)  Total Difference  \$ (129,918,216) 29,700,158	Period (Years)  5.00 5.000 5.0000 5.0000  Recognition Period (Years)  Varies by Type	Deferred (2018-2023) \$ (30,975,049) 39,285,411 104,244,280 (90,937,402) 21,617,240  Total Deferred (2018-2023) \$ (23,531,724)	\$ (30,975,048)	2015 \$ (30,975,048) \$ 19,642,703 (11,332,345) 2015 \$ (26,596,623) \$	2016 \$ (30,975,048) 19,642,703 34,748,093 23,415,748	2017 \$ (30,975,048) \$ 19,642,703 34,748,093 (22,734,351) 681,397 Increase (Decrea Re 2017 \$ (26,596,623) \$	2018 (30,975,049) \$ 19,642,703 34,748,093 (22,734,351) 681,396 sse) in Pension Expe ecognized in Year Er	2019	2020 \$ - \$ 34,748,094 (22,734,351) 12,013,743 m All Sources 2020 \$ - \$	2021 5 - 9 6 - 9 7	2022	- - - - -

(26,596,623) (18,411,003) 32,977,980 140,392,421 140,392,420 170,053,949 147,575,478 121,672,355



646,200,235

Total

### **Judges**

	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience													
	Difference between	Recognition	Total				Rec	ognized in Year En	ding June 30					
Year Ending	expected and actual	Period	Deferred											
June 30	experience	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ 340,738	3.38	\$ - \$	100,810 \$	100,810 \$	100,810 \$	38,308 \$	- \$	- \$	- \$	- \$		- \$	-
2015	(75,927)	3.92	(17,820)		(19,369)	(19,369)	(19,369)	(17,820)	-	-	-		-	-
2016	(1,055,087)	4.3761	(572,883)			(241,102)	(241,102)	(241,102)	(241,102)	(90,679)	-		-	-
2017	(2,410,397)	4.2897	(1,848,494)				(561,903)	(561,903)	(561,903)	(561,903)	(162,785)			
Total			(2,439,197)	100,810	81,441	(159,661)	(784,066)	(820,825)	(803,005)	(652,582)	(162,785)		-	-
						Increas	e (Decrease) in Pe	ension Expense Ari	sing from change	s in assumptions				
		Recognition	Total					ognized in Year En						
Year Ending		Period	Deferred											
June 30	Changes in assumptions	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ -	3.38	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	-
2015	(1,931,030)	3.92	(453,200)		(492,610)	(492,610)	(492,610)	(453,200)	-	-	-		-	-
2016	(780,206)	4.3761	(423,630)			(178,288)	(178,288)	(178,288)	(178,288)	(67,054)	-		-	-
2017	6,201,124	4.2897	4,755,539				1,445,585	1,445,585	1,445,585	1,445,585	418,784		-	
Total		_	3,878,709	-	(492,610)	(670,898)	774,687	814,097	1,267,297	1,378,531	418,784		-	-
	Difference between	D		Inc	rease (Decrease)	in Pension Expen	ŭ	et difference betw		d actual earnings	on pension plan i	nvestmen	its	
	projected and actual	Recognition	Total Deferred				Rec	ognized in Year En	ding June 30					
Year Ending	earnings on pension plan	Period (Years)	(2018-2023)	2044	2045	2016	2047	2010	2040	2020	2024	2022		2022
June 30 2014	investments \$ (3,029,943)	(Years) 5.00		(605,989) \$	2015 (605,989) \$	2016 (605,989) \$	(605,989) \$	(605,987) \$	2019	2020	2021	2022	- \$	2023
2014	1,880,585	5.00	752,234	(605,565) \$	376,117	376,117	376,117	376,117	- ء 376,117	- ş	- ş		- 3	-
2015	3,316,272	5.0000	1,989,764		3/0,11/	663,254	663,254	663,254	663,254	663,256	-		-	-
2010	(2,218,591)	5.0000	(1,774,873)			003,234	(443,718)	(443,718)	(443,718)	(443,718)	(443,719)			
Total	(2,210,331)	3.0000_	361,138	(605,989)	(229,872)	433,382	(10,336)	(10,334)	595,653	219,538	(443,719)			
			, , , ,	(,,	,		( -,,	( -, ,	,,,,,,,	,,,,,,,	( -, -,			
						li	ncrease (Decrease	e) in Pension Exper	se Arising from A	All Sources				
		Recognition	Total				Rec	ognized in Year En	ding June 30					
Year Ending		Period	Deferred											
June 30	Total Difference	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ (2,689,205) V	aries by Type	\$ (605,987) \$	(505,179) \$	(505,179) \$	(505,179) \$	(567,681) \$	(605,987) \$	- \$	- \$	- \$	-	- \$	-
2015	(126,372) V	aries by Type	281,214	-	(135,862)	(135,862)	(135,862)	(94,903)	376,117	-	-		-	-
2016	1,480,979 V	aries by Type	993,251	-	-	243,864	243,864	243,864	243,864	505,523	-		-	-
2017	1,572,136 V	aries by Type	1,132,172	-	-	-	439,964	439,964	439,964	439,964	(187,720)		-	-



1,800,650

(505,179)

(641,041)

(397,177)

(19,715)

(17,062)

1,059,945

Total

945,487

(187,720)

### **Law Enforcement with Prior Main System Service**

						Rec	ognized in Yea	r En	ding June 30									
20:	15		2016		2017		2018		2019		2020		2021		2022		2023	
	4,678	\$	4,678	\$	4,678	\$	18,301	\$	59,177	\$	59,177	\$	12,430	\$		- \$		-

	Differe	nce between	Recognition	on	Total				Re	cognized in Year En	ding June 30				
Year Ending		d and actual	Period		Deferred										
June 30	exp	perience	(Years)		(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$	167,797	Varies by Plan	Ş	149,085	4,678 \$	4,678 \$	4,678 \$	4,678 \$	18,301 \$	59,177 \$	59,177 \$	12,430 \$	- \$	-
2015		146,452	Varies by Plan		222,390	-	(65,577)	(65,577)	55,216	74,879	74,879	72,632	-	-	-
2016		4,328,449		5.8647	2,852,347			738,051	738,051	738,051	738,051	738,051	638,194	-	-
2017		(357,125	)	5.7816	(295,356)				(61,769)	(61,769)	(61,769)	(61,769)	(61,769)	(48,280)	-
Total					2,928,466	4,678	(60,899)	677,152	736,176	769,462	810,338	808,091	588,855	(48,280)	

#### Increase (Decrease) in Pension Expense Arising from changes in assumptions

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience

			, , , , , , , , , , , , , , , , , , ,										
		Recognition	Total		Recognized in Year Ending June 30								
Year Ending		Period	Deferred										
June 30	Changes in assumptions	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$ -	Varies by Plan	\$ -	\$	- \$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	-
2015	(1,249,599)	Varies by Plan	(572,789)		- (238,763)	(238,763)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
2016	479,280	5.86	315,834			81,723	81,723	81,723	81,723	81,723	70,665	-	-
2017	13,852,521	5.78	11,456,554				2,395,967	2,395,967	2,395,967	2,395,967	2,395,967	1,872,686	
Total			11,199,599		- (238,763)	(157,040)	2,278,406	2,284,832	2,284,832	2,290,617	2,466,632	1,872,686	-

	г	Difference between			inc	rease (Decrease)	in Pension Expen	se Arising from ne	et aimerence betw	een projected an	a actual earnings	on pension pian ii	ivestments	
		rojected and actual	Recognition	Total				Rec	ognized in Year En	ding June 30				
Year Ending		nings on pension plan	Period	Deferred										
June 30		investments	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$	(1,722,501)	5.00	\$ (344,501) \$	(344,500) \$	(344,500) \$	(344,500) \$	(344,500) \$	(344,501) \$	- \$	- \$	- \$	-	\$ -
2015		1,129,415	5.00	451,766	-	225,883	225,883	225,883	225,883	225,883	-	-	-	-
2016		2,653,578	5.0000	1,592,146			530,716	530,716	530,716	530,716	530,714	-	-	-
2017		(2,195,663)	5.0000	(1,756,530)				(439,133)	(439,133)	(439,133)	(439,133)	(439,131)	-	-
Total				(57,119)	(344,500)	(118,617)	412,099	(27,034)	(27,035)	317,466	91,581	(439,131)	-	-

#### Increase (Decrease) in Pension Expense Arising from All Sources

			Recognition		Total				Reco	ognized in Year En	ding June 30				
Year Ending			Period		Deferred										
June 30	Tot	al Difference	(Years)	(2	018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2014	\$	(1,554,704)	Varies by Type	\$	(195,416) \$	(339,822) \$	(339,822) \$	(339,822) \$	(339,822) \$	(326,200) \$	59,177 \$	59,177 \$	12,430 \$	- \$	-
2015		26,268	Varies by Type		101,367	-	(78,457)	(78,457)	81,815	107,904	107,904	(114,441)	-	-	-
2016		7,461,307	Varies by Type		4,760,327	-	-	1,350,490	1,350,490	1,350,490	1,350,490	1,350,488	708,859	-	-
2017		11,299,733	Varies by Type		9,404,668	-	-	-	1,895,065	1,895,065	1,895,065	1,895,065	1,895,067	1,824,406	
Total					14,070,946	(339,822)	(418,279)	932,211	2,987,548	3,027,259	3,412,636	3,190,289	2,616,356	1,824,406	-



### **Law Enforcement without Prior Main System Service**

					Incre	ease (Decrease) in	Pension Expense	Arising from diffe	rence between e	xpected and actu	al experience			
	Difference between	Recognition	Total			,	•	ognized in Year En						
Year Ending	expected and actual	Period	Deferred											
June 30	experience	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ 317,299	7.59	\$ 150,079 \$	41,805 \$	41,805 \$	41,805 \$	41,805 \$	41,805 \$	41,805 \$	41,805 \$	24,664 \$		- \$	-
2015	90,044	6.53	48,674		13,790	13,790	13,790	13,790	13,790	13,790	7,304		-	-
2016	(49,495)	5.4025	(31,173)			(9,161)	(9,161)	(9,161)	(9,161)	(9,161)	(3,690)		-	-
2017	(31,768)	4.8165	(25,172)				(6,596)	(6,596)	(6,596)	(6,596)	(5,384)		-	-
Total		_	142,408	41,805	55,595	46,434	39,838	39,838	39,838	39,838	22,894		-	-
						Increas	e (Decrease) in Pe	ension Expense Ari	ising from change	s in assumptions				
		Recognition	Total					cognized in Year En		ussupe.os				
Year Ending		Period	Deferred											
June 30	Changes in assumptions	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ -	7.59	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$		- \$	-
2015	(220,413)	6.53	(119,151)		(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(17,889)		-	-
2016	96,006	5.4025	60,464			17,771	17,771	17,771	17,771	17,771	7,151		-	-
2017	3,375,614	4.8165	2,674,770				700,844	700,844	700,844	700,844	572,238		-	-
Total		_	2,616,083	-	(33,754)	(15,983)	684,861	684,861	684,861	684,861	561,500		-	-
				Inc	rosco (Docrosco)	in Doncion Evnon	co Aricina from n	et difference betw	oon projected an	d actual carnings	on noncion nlan i	nvoctmon	***	
	Difference between	Recognition	Total		rease (Decrease)	iii reiisioii Expeii	ŭ	cognized in Year En		u actual earlings	on pension plan i	ivestilleli	.13	
V F	projected and actual	Period	Deferred				nec	ognized in Tear Li	unig june 30					
Year Ending June 30	earnings on pension plan investments	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ (96,945)	5.00	\$ (19,389) \$	(19,389) \$	(19,389) \$	(19,389) \$	(19,389) \$	(19,389) \$	- \$	- \$	- \$		- \$	
2015	109,495	5.00	43,798	. , , .	21,899	21,899	21,899	21,899	21,899	-	-		- '	_
2016	233,031	5.0000	139,819			46,606	46,606	46,606	46,606	46,607	-		-	-
2017	(210,189)	5.0000	(168,151)				(42,038)	(42,038)	(42,038)	(42,038)	(42,037)			
Total		<del>-</del>	(3,923)	(19,389)	2,510	49,116	7,078	7,078	26,467	4,569	(42,037)		-	-
						ı	ncrease (Decrease	e) in Pension Exper	nse Arising from A	All Sources				
		Recognition	Total	. , ,										
Year Ending		Period	Deferred									-		
June 30	Total Difference	(Years)	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
2014	\$ 220,354	Varies by Type	\$ 130,690 \$	22,416 \$	22,416 \$	22,416 \$	22,416 \$	22,416 \$	41,805 \$	41,805 \$	24,664 \$		- \$	
2015		Varies by Type	(26,679)	-	1,935	1,935	1,935	1,935	1,935	(19,964)	(10,585)		-	_
2016		Varies by Type	169,110	-	-	55,216	55,216	55,216	55,216	55,217	3,461		-	-
	- /-		•			•	•	•	•	•	•			

652,210

731,777

652,210

731,777

652,210

751,166



3,133,657 Varies by Type

2,481,447

2,754,568

22,416

24,351

79,567

2017

Total

652,210

729,268

524,817

542,357

### **Total PERS**

		Total					Outflow of Resor	urces				
		Deferred					Recognized in Year End	ling June 30				
		(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$	10,106,267 \$	4,525,718 \$	5,162,796 \$	5,162,796 \$	5,221,087 \$	5,217,614 \$	3,962,785 \$	881,470 \$	44,398 \$	- \$	-
Changes in assumptions		677,952,532	-	-	18,420,103	153,258,765	153,258,765	153,258,765	153,369,999	149,610,924	68,454,079	-
Difference between projected and actual earnings on investments		45,576,572	-	-	24,310,345	651,105	651,105	32,596,036	12,329,431	-	-	-
Total		733,635,371	4,525,718	5,162,796	47,893,244	159,130,957	159,127,484	189,817,586	166,580,900	149,655,322	68,454,079	-
		Total					(Inflows) of Reso	urcos				
							, ,					
		Deferred					Recognized in Year End					
	_	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$	(7,751,949) \$	- \$	- \$	(1,370,219) \$	(2,147,961) \$	(2,147,961) \$	(2,147,961) \$	(1,997,538) \$	(1,334,849) \$	(123,640) \$	-
Changes in assumptions		(37,397,787)	-	(12,930,444)	(12,930,444)	(12,890,965)	(12,845,129)	(12,391,929)	(12,142,840)	(17,889)	-	-
Difference between projected and actual earnings on investments		(23,659,236)	(31,944,926)	(11,678,324)	-	-	-	-	-	(23,659,236)	-	-
Total		(68,808,972)	(31,944,926)	(24,608,768)	(14,300,663)	(15,038,926)	(14,993,090)	(14,539,890)	(14,140,378)	(25,011,974)	(123,640)	-
		Total				Increase (Decrease	) in Pension Expense Ar	ising from Assets and Lia	abilities			
		Deferred				•	Recognized in Year End	•				
		(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$	642,909,063 \$	4,525,718 \$	(7,767,648) \$	9,282,236 \$	143,440,926 \$	143,483,289 \$	142,681,660 \$	140,111,091 \$	148,302,584 \$	68,330,439 \$	
Total Assets		21,917,336	(31,944,926)	(11,678,324)	24,310,345	651,105	651,105	32,596,036	12,329,431	(23,659,236)	-	-
Total		664,826,399	(27,419,208)	(19,445,972)	33,592,581	144,092,031	144,134,394	175,277,696	152,440,522	124,643,348	68,330,439	



### **Main System**

	Total					Outflow of	Resources				
	Deferred				F	Recognized in Yea	r Ending June 30				
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 9,553,859	\$ 4,378,425	\$ 5,086,659 \$	5,086,659	\$ 5,086,659	5,086,659	\$ 3,773,134	\$ 694,066	\$ - \$	- \$	-
Changes in assumptions	659,113,001	-	-	18,498,897	148,795,163	148,795,163	148,795,163	148,795,163	146,146,119	66,581,393	-
Difference between projected and actual earnings on investments	44,351,589	-	-	23,415,748	681,397	681,396	31,656,450	12,013,743	-	-	
Total	713,018,449	4,378,425	5,086,659	47,001,304	154,563,219	154,563,218	184,224,747	161,502,972	146,146,119	66,581,393	-
	Total					(Inflows) of	Resources				
	Deferred				F	Recognized in Yea	r Ending June 30				
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ (7,831,218)	\$ - :	\$ - \$	(1,858,007)	\$ (2,005,481)	(2,005,481)	\$ (2,005,481)	\$ (2,005,481)	\$ (1,739,415) \$	(75,360) \$	-
Changes in assumptions	(36,252,647)	-	(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(12,165,317)	(11,922,013)	-	-	-
Difference between projected and actual earnings on investments	(22,734,349)	(30,975,048)	(11,332,345)	-	-	-	-	=	(22,734,349)	=	-
Total	(66,818,214)	(30,975,048)	(23,497,662)	(14,023,324)	(14,170,798)	(14,170,798)	(14,170,798)	(13,927,494)	(24,473,764)	(75,360)	-
	Total			In	crease (Decrease)	in Pension Expens	se Arising from A	ssets and Liabilitie	es		
	Deferred				F	Recognized in Yea	r Ending June 30				
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$ 624,582,995	\$ 4,378,425	\$ (7,078,658) \$	9,562,232	\$ 139,711,024	3 139,711,024	\$ 138,397,499	\$ 135,561,735	\$ 144,406,704 \$	66,506,033 \$	-
Total Assets	21,617,240	(30,975,048)	(11,332,345)	23,415,748	681,397	681,396	31,656,450	12,013,743	(22,734,349)	-	-
Total	646,200,235	(26,596,623)	(18,411,003)	32,977,980	140,392,421	140,392,420	170,053,949	147,575,478	121,672,355	66,506,033	-



### **Judges**

	Total Deferred				Re	Outflow of Resection						
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Difference between expected and actual experience	\$ - \$	100,810 \$	100,810 \$	100,810 \$	38,308 \$	- \$	- \$	- \$	- \$		- \$	-
Changes in assumptions	4,755,539	-	-	-	1,445,585	1,445,585	1,445,585	1,445,585	418,784		-	-
Difference between projected and actual earnings on investments	815,191	-	-	433,382	-	-	595,653	219,538	-		-	-
Total	5,570,730	100,810	100,810	534,192	1,483,893	1,445,585	2,041,238	1,665,123	418,784		-	-
	Total					(Inflows) of Res	ources					
	Deferred				Re	ecognized in Year En	ding June 30					
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Difference between expected and actual experience	\$ (2,439,197) \$	- \$	(19,369) \$	(260,471) \$	(822,374) \$	(820,825) \$	(803,005) \$	(652,582) \$	(162,785) \$		- \$	-
Changes in assumptions	(876,830)	-	(492,610)	(670,898)	(670,898)	(631,488)	(178,288)	(67,054)	-		-	-
Difference between projected and actual earnings on investments	(454,053)	(605,989)	(229,872)	-	(10,336)	(10,334)	-	-	(443,719)		-	-
Total	(3,770,080)	(605,989)	(741,851)	(931,369)	(1,503,608)	(1,462,647)	(981,293)	(719,636)	(606,504)		-	-
	Total			Inci	rease (Decrease) in	Pension Expense A	rising from Assets	and Liabilities				
	Deferred					ecognized in Year En	-					
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Total Liabilities	\$ 1,439,512 \$	100,810 \$	(411,169) \$	(830,559) \$	(9,379) \$	(6,728) \$	464,292 \$	725,949 \$	255,999 \$		- \$	-
Total Assets	361,138	(605,989)	(229,872)	433,382	(10,336)	(10,334)	595,653	219,538	(443,719)		-	-
Total	1,800,650	(505,179)	(641,041)	(397,177)	(19,715)	(17,062)	1,059,945	945,487	(187,720)		-	



### **Law Enforcement with Prior Main System Service**

	Tota Deferi					Reco	Outflow of Reso					
	(2018-2	023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$ 3	,223,822 \$	4,678 \$	4,678 \$	742,729 \$	797,945 \$	831,231 \$	872,107 \$	869,860 \$	650,624 \$	- \$	-
Changes in assumptions	11	,772,388	-	-	81,723	2,477,690	2,477,690	2,477,690	2,477,690	2,466,632	1,872,686	-
Difference between projected and actual earnings on investments		409,047	-	-	412,099	-	-	317,466	91,581	-	-	-
Total	15	,405,257	4,678	4,678	1,236,551	3,275,635	3,308,921	3,667,263	3,439,131	3,117,256	1,872,686	-
	Tota						(Inflows) of Res	ources				
	Deferi	red				Reco	ognized in Year En	ding June 30				
	(2018-2	023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Difference between expected and actual experience	\$	(295,356) \$	- \$	(65,577) \$	(65,577) \$	(61,769) \$	(61,769) \$	(61,769) \$	(61,769) \$	(61,769) \$	(48,280) \$	-
Changes in assumptions	(	(572,789)	=	(238,763)	(238,763)	(199,284)	(192,858)	(192,858)	(187,073)	-	-	-
Difference between projected and actual earnings on investments		(466,166)	(344,500)	(118,617)	-	(27,034)	(27,035)	-	-	(439,131)	-	
Total	(1	,334,311)	(344,500)	(422,957)	(304,340)	(288,087)	(281,662)	(254,627)	(248,842)	(500,900)	(48,280)	-
	Tota	al			Increa	se (Decrease) in P	ension Expense A	rising from Assets	and Liabilities			
	Defer	red				Reco	ognized in Year En	ding June 30				
	(2018-2	023)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Liabilities	\$ 14	,128,065 \$	4,678 \$	(299,662) \$	520,112 \$	3,014,582 \$	3,054,294 \$	3,095,170 \$	3,098,708 \$	3,055,487 \$	1,824,406 \$	-
Total Assets		(57,119)	(344,500)	(118,617)	412,099	(27,034)	(27,035)	317,466	91,581	(439,131)	-	-
Total	14	,070,946	(339,822)	(418,279)	932,211	2,987,548	3,027,259	3,412,636	3,190,289	2,616,356	1,824,406	=



### **Law Enforcement without Prior Main System Service**

	Total					Outflow of Res	ources					
	Deferred				Rec	cognized in Year En	ding June 30					
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Difference between expected and actual experience	\$ 198,753 \$	41,805 \$	55,595 \$	55,595 \$	55,595 \$	55,595 \$	55,595 \$	55,595 \$	31,968 \$		- \$	-
Changes in assumptions	2,735,234	-	=	17,771	718,615	718,615	718,615	718,615	579,389		-	-
Difference between projected and actual earnings on investments	38,114	-	2,510	49,116	7,078	7,078	26,467	4,569	=		-	-
Total	2,972,101	41,805	58,105	122,482	781,288	781,288	800,677	778,779	611,357		-	-
	<b>-</b>					// (! ) (D						
	Total				_	(Inflows) of Res						
	Deferred					cognized in Year En						
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Difference between expected and actual experience	\$ (56,345) \$	- \$	- \$	(9,161) \$	(15,757) \$	(15,757) \$	(15,757) \$	(15,757) \$	(9,074) \$		- \$	-
Changes in assumptions	(119,151)	-	(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(33,754)	(17,889)		-	-
Difference between projected and actual earnings on investments	(42,037)	(19,389)	=	-	=	=	=	-	(42,037)		-	-
Total	(217,533)	(19,389)	(33,754)	(42,915)	(49,511)	(49,511)	(49,511)	(49,511)	(69,000)		-	-
	Total			Incre	ase (Decrease) in	Pension Expense A	rising from Asset	s and Liabilities				
	Deferred					cognized in Year En	-					
	(2018-2023)	2014	2015	2016	2017	2018	2019	2020	2021	2022		2023
Total Liabilities	\$ 2,758,491 \$	41,805 \$	21,841 \$	30,451 \$	724,699 \$	724,699 \$	724,699 \$	724,699 \$	584,394 \$		- \$	-
Total Assets	(3,923)	(19,389)	2,510	49,116	7,078	7,078	26,467	4,569	(42,037)		-	-
Total	2,754,568	22,416	24,351	79,567	731,777	731,777	751,166	729,268	542,357		-	-



# **Statement of Fiduciary Net Position**

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



# **Statement of Changes in Fiduciary Net Position**

					Fiscal Y	ear Ending				
			June 30, 2016					June 30, 2017		
Additions	Main System	Judges	Law Enforcement with Prior Main System service	Law Enforcement without Prior Main System service	Total PERS	Main System	Judges	Law Enforcement with Prior Main System service	Law Enforcement without Prior Main System service	Total PERS
Contributions:		- U	•			•		•	•	_
From employer	\$ 72,960,488	\$ 1,364,327	\$ 2,384,097	\$ 371,664	\$ 77,080,576	\$ 74,023,555 \$	1,407,326	\$ 3,005,338	\$ 497,352	\$ 78,933,571
From employee	71,996,797	622,985	1,342,588	255,906	74,218,276	73,287,125	642,611	1,698,637	379,083	76,007,456
Transfer from general fund	1,890	-	-	=	1,890	=	=	=	-	=
Transfers from other plans	12,241,447		11,331,600		23,573,047	<u> </u>				
Total contributions	157,200,622	1,987,312	15,058,285	627,570	174,873,789	147,310,680	2,049,937	4,703,975	876,435	154,941,027
Investment income:	7,488,893	211,606	3,338,511	15,016	11,054,026	299,507,510	5,743,052	5,702,555	589,548	311,542,664
Securities Lending Income	279,098	=	-	=	279,098	218,199	=	-	=	218,199
Repurchase service credit	8,905,606	111,586	98,463	63,508	9,179,163	9,784,908	-	156,309	1,863,853	11,805,070
Miscellaneous income	712				712	32,183				32,183
Total additions	173,874,931	2,310,504	18,495,259	706,094	195,386,788	456,853,480	7,792,989	10,562,839	3,329,836	478,539,143
Deductions										
Total benefits, refunds and transfers	145,864,485	2,166,615	1,577,846	55,195	149,664,141	158,544,085	2,474,960	1,906,070	66,853	162,991,968
Administrative expenses	2,481,187	11,685	37,211	7,716	2,537,799	2,547,265	11,067	39,235	9,676	2,607,243
Total deductions	148,345,672	2,178,300	1,615,057	62,911	152,201,940	161,091,350	2,486,027	1,945,305	76,529	165,599,211
Change in net position	25,529,259	132,204	16,880,202	643,183	43,184,848	295,762,130	5,306,962	8,617,534	3,253,307	312,939,932
Net position restricted for pensions										
Beginning of year	2,299,254,364	44,137,412	25,526,492	2,792,541	2,371,710,809	2,324,783,623	44,269,616	42,406,694	3,435,724	2,414,895,657
End of year	\$ 2,324,783,623	\$ 44,269,616	\$ 42,406,694	\$ 3,435,724	\$ 2,414,895,657	\$ 2,620,545,753 \$	49,576,578	\$ 51,024,228	\$ 6,689,031	\$ 2,727,835,589



### **SECTION C**

# **REQUIRED SUPPLEMENTARY INFORMATION**

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

# Schedule of Changes in Net Pension Liability and Related Ratio Current Period Fiscal Year Ended June 30, 2017

				Law Enforcement					
Total Pension Liability		Main System	Judges	with	n Prior Main System Service		rithout Prior Main System Service		Total PERS
Service Cost	Ś	107,826,127 \$		Ś	3,224,989		590,575	Ś	113,148,379
Interest on the Total Pension Liability	*	261,960,798	3,147,570	*	4,360,954	*	300,528	•	269,769,850
Benefit Changes <sup>1</sup>			-		-		-		-
Difference between Expected and Actual Experience		(812,730)	(2,410,397)		(357,125)		(31,768)		(3,612,020)
Assumption Changes <sup>2</sup>		718,062,723	6,201,124		13,852,521		3,375,614		741,491,982
Benefit payments and refunds		(158,544,085)	(2,474,960)		(1,906,070)		(66,853)		(162,991,968)
Net Change in Total Pension Liability	\$	928,492,833 \$	5,970,025	\$	19,175,269	\$	4,168,096	\$	957,806,223
Total Pension Liability - Beginning <sup>3</sup>		3,299,381,100	39,819,443		53,865,148		3,499,776		3,396,565,467
Total Pension Liability - Ending (a) <sup>3</sup>	\$	4,227,873,933 \$	45,789,468	\$	73,040,417	\$	7,667,872	\$	4,354,371,690
Plan Fiduciary Net Position									
Employer Contributions	\$	74,023,555 \$	1,407,326	\$	3,005,338	\$	497,352	\$	78,933,571
Employee Contributions		73,287,125	642,611		1,698,637		379,083		76,007,456
Contribution - Service Credit Repurchase		9,784,908	-		156,309		1,863,853		11,805,070
Pension Plan Net Investment Income		299,507,510	5,743,052		5,702,555		589,548		311,542,664
Benefit Payments and Refunds		(158,544,085)	(2,474,960)		(1,906,070)		(66,853)		(162,991,968)
Pension Plan Administrative Expense		(2,547,265)	(11,067)		(39,235)		(9,676)		(2,607,243)
Transfers and Other Income		250,382	-		-		-		250,382
Net Change in Plan Fiduciary Net Position	\$	295,762,130 \$	5,306,962	\$	8,617,534	\$	3,253,307	\$	312,939,932
Plan Fiduciary Net Position - Beginning		2,324,783,623	44,269,616		42,406,694		3,435,724		2,414,895,657
Plan Fiduciary Net Position - Ending (b)	\$	2,620,545,753 \$	49,576,578	\$	51,024,228	\$	6,689,031	\$	2,727,835,589
Net Pension Liability - Ending (a) - (b)	\$	1,607,328,180 \$	(3,787,110)	\$	22,016,189	\$	978,841	\$	1,626,536,101
Plan Fiduciary Net Position as a Percentage									
		61.98%	108.27%		69.86%		87.23%		62.65%
Covered Employee Payroll	\$	1,020,843,253 \$	7,866,090	\$	28,765,678	\$	5,896,777	\$	1,063,371,798
Net Pension Liability as a Percentage									
of Covered Employee Payroll		157.45%	(48.14)%		76.54%		16.60%		152.96%



 <sup>&</sup>lt;sup>1</sup> Includes liability attributable to transfer of members.
 <sup>2</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.
 <sup>3</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year.

### **Total PERS**

Fiscal year ending June 30,		2017		2016		2015		2014
Total Pension Liability								
Service Cost	\$	113,148,379	\$	126,443,929	\$	104,158,320	\$	94,611,357
Interest on the Total Pension Liability		269,769,850		243,284,784		236,419,648		218,719,441
Benefit Changes <sup>1</sup>		-		23,573,047		2,615		-
Difference between Expected and Actual Experience		(3,612,020)		(7,658,109)		4,395,805		25,782,859
Assumption Changes <sup>2</sup>		741,491,982		108,139,418		(76,152,255)		-
Benefit payments and refunds		(162,991,968)		(149,664,141)		(134,929,737)		(119,886,323)
Net Change in Total Pension Liability	\$	957,806,223	\$	344,118,928	\$	133,894,396	\$	219,227,334
Total Pension Liability - Beginning <sup>3</sup>		3,396,565,467		3,052,446,539		2,918,552,143		2,699,324,809
Total Pension Liability - Ending (a) <sup>3</sup>	\$	4,354,371,690	\$	3,396,565,467	\$	3,052,446,539	\$	2,918,552,143
Plan Fiduciary Net Position								
Employer Contributions	\$	78,933,571	Ś	77,080,576	Ś	70,842,535	Ś	61,661,050
Employee Contributions	Ŷ	76,007,456	~	74,218,276	~	68,392,061	~	59,394,200
Contribution - Service Credit Repurchase		11,805,070		9,179,163		6,651,879		8,325,140
Pension Plan Net Investment Income		311,542,664		11,054,026		81,537,244		316,629,563
Benefit payments and refunds		(162,991,968)		(149,664,141)		(134,929,737)		(119,886,324)
Pension Plan Administrative Expense		(2,607,243)		(2,537,799)		(2,366,036)		(2,210,792)
Transfers and Other Income		250,382		23,854,747		-		-
Net Change in Plan Fiduciary Net Position		312,939,932		43,184,848		90,127,946		323,912,837
Plan Fiduciary Net Position - Beginning		2,414,895,657		2,371,710,809		2,281,582,863		1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$	2,727,835,589	\$	2,414,895,657	\$	2,371,710,809	\$	2,281,582,863
Net Pension Liability - Ending (a) - (b)		1,626,536,101		981,669,810		680,735,730		636,969,280
Plan Fiduciary Net Position as a Percentage								
of Total Pension Liability		62.65 %		71.10 %		77.70 %		78.18 %
Covered Employee Payroll	\$	1,063,371,798	\$	1,048,548,467	\$	973,536,402	\$	888,452,060
Net Pension Liability as a Percentage								
of Covered Employee Payroll		152.96 %		93.62 %		69.92 %		71.69 %



<sup>&</sup>lt;sup>1</sup> Includes liability attributable to transfer of members.
<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.

<sup>&</sup>lt;sup>3</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year. Ten fiscal years will be built prospectively.

### **Main System**

Fiscal year ending June 30,	 2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes <sup>1</sup>	-	12,241,447	-	-
Difference between Expected and Actual Experience	(812,730)	(10,881,976)	2,545,566	24,957,025
Assumption Changes <sup>2</sup>	718,062,723	108,344,338	(72,748,598)	-
Benefit payments and refunds	 (158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning <sup>3</sup>	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a) <sup>3</sup>	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position				
Employer Contributions	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage				
of Covered Employee Payroll	157.45 %	96.71 %	71.86 %	73.30 %



<sup>&</sup>lt;sup>1</sup> Includes liability attributable to transfer of members.
<sup>2</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.

<sup>&</sup>lt;sup>3</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year. Ten fiscal years will be built prospectively.

### **Judges**

Fiscal year ending June 30,	2017	2016	2015	2014
Total Pension Liability				
Service Cost	\$ 1,506,688 \$	1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-
Difference between Expected and Actual Experience	(2,410,397)	(1,055,087)	(75,927)	340,738
Assumption Changes <sup>1</sup>	6,201,124	(780,206)	(1,931,030)	-
Benefit payments and refunds	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 5,970,025 \$	438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning <sup>2</sup>	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a) <sup>2</sup>	\$ 45,789,468 \$	39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position				
Employer Contributions	\$ 1,407,326 \$	1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	-	111,586	143,801	180,146
Pension Plan Net Investment Income	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	
Net Change in Plan Fiduciary Net Position	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 49,576,578 \$	44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ (3,787,110) \$	(4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage				
of Total Pension Liability	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 7,866,090 \$	7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage				
of Covered Employee Payroll	(48.14)%	(56.07)%	(68.29)%	(56.43)%

<sup>&</sup>lt;sup>1</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.



<sup>&</sup>lt;sup>2</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year. Ten fiscal years will be built prospectively.

### **Law Enforcement with Prior Main System Service**

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

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



<sup>&</sup>lt;sup>2</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.

<sup>&</sup>lt;sup>3</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year. Ten fiscal years will be built prospectively.

### **Law Enforcement without Prior Main System Service**

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

<sup>&</sup>lt;sup>1</sup> Includes difference in liability due to change in the single discount rate assumption and inflation assumption.



<sup>&</sup>lt;sup>2</sup> The total pension liability is based on a single discount rate of 8.00% for the beginning of the fiscal year and 6.44% for the end of the fiscal year. Ten fiscal years will be built prospectively.

# Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear

#### **Total PERS**

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

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

Ten fiscal years will be built prospectively.



# Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear

### **Main System**

	Total			Net Pension Liability		
FY Ending	Pension	Plan Net	Net Pension	as a % of Total	Covered	as a % of
June 30,	Liability	Position	Liability	Pension Liability	Payroll <sup>1</sup>	Covered Payroll
2014	\$2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %

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

Ten fiscal years will be built prospectively.



# **Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear**

#### **Judges**

	Total				<b>Net Pension Liability</b>							
FY Ending		Pension		Plan Net	ı	Net Pension	as	a % of Total		Covered	as	a % of
June 30,	June 30, Liability Posit		Position	tion Liability			Pension Liability		Payroll <sup>1</sup>		Covered Payroll	
2014	\$	38,989,792	\$	42,713,635	\$	(3,723,843)		109.55 %	\$	6,598,981	(56	5.43)%
2015		39,381,443		44,137,412		(4,755,969)		112.08 %		6,964,502	(68	3.29)%
2016		39,819,443		44,269,616		(4,450,173)		111.18 %		7,937,062	(56	5.07)%
2017		45,789,468		49,576,578		(3,787,110)		108.27 %		7,866,090	(48	3.14)%

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

Ten fiscal years will be built prospectively.



## **Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear**

#### **Law Enforcement with Prior Main System Service**

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

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

Ten fiscal years will be built prospectively.



## **Schedules of Required Supplementary Information Schedule of the Net Pension Liability Multiyear**

#### **Law Enforcement without Prior Main System Service**

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

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

Ten fiscal years will be built prospectively.



#### **Total PERS**

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

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

Ten fiscal years will be built prospectively.



#### **Main System**

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

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

Ten fiscal years will be built prospectively.



#### **Judges**

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

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

Ten fiscal years will be built prospectively.



### **Law Enforcement with Prior Main System Service**

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

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

Ten fiscal years will be built prospectively.



#### **Law Enforcement without Prior Main System Service**

	Α	ctuarially			Coi	ntribution		<b>Actual Contribution</b>	
FY Ending	De	termined		Actual	D	eficiency		Covered	as a % of
June 30,	Co	ntribution	Cor	ntribution	(	(Excess)		Payroll <sup>1</sup>	Covered Payroll
2014	\$	210,115	\$	242,514	\$	(32,399)	\$	2,589,887	9.36 %
2015		270,026		309,419		(39,393)		3,641,404	8.50 %
2016		367,803		371,664		(3,861)		4,621,494	8.04 %
2017		333,237		497,352		(164,115)		5,896,777	8.43 %

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

Ten fiscal years will be built prospectively.



## **Notes to Schedule of Contributions**

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

Valuation Date July 1, 2016
Actuarial Cost Method Entry Age Normal

Amortization Method Level Percentage of Payroll, Open Period

20 years

Assumed annual payroll growth of 4.50% (4.00% for Judges)

Remaining Amortization Period

Asset Valuation Method

The asset value is the actuarial value of assets which is calculated by recognizing 100 percent of the current year's interest and dividends and 20 percent of the current year and previous four years' total appreciation/(depreciation). The total appreciation/(depreciation) for a given year is fully recognized after a five-year period. The current asset valuation method has a systematic bias toward the actuarial value of assets being lower than

the market value of assets.

Inflation 3.50 percent

Salary Increases 4.00 percent to 20.00 percent including inflation

Investment Rate of Return 8.00 percent

Retirement Age Age-based table of rates that are specific to the type of eligibility condition.

Mortality RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality

table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled

mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

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

are reported. The actuarially determined contribution calculated in the actuarial valuation as of July 1, 2016, is the actuarially determined

contribution reported for fiscal year ending June 30, 2017.

There were no assumptions changes during the year.

There were no benefit changes during the year.

The actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30,

2014.

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

Valuation Date July 1, 2017
Actuarial Cost Method Entry Age Normal

Asset Valuation Method Plan Fiduciary Net Position (Market value of assets, no asset smoothing)

Inflation 2.50 percent

Salary Increases 4.00 percent to 20.00 percent including inflation

Single Discount Rate 6.44% (Based on an investment return assumption of 7.75% and a municipal bond rate of 3.56%)

Retirement Age Age-based table of rates that are specific to the type of eligibility condition.

Mortality RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality

table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled

mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes There were no benefit changes during the year.

First effective with the actuarial valuation as of July 1, 2017, investment return assumption was lowered from 8.00 percent to 7.75 percent and price inflation rate was lowered from 3.00 percent to 2.50 percent. Annual payroll growth was lowered from 4.50 percent to 3.75 percent (4.00 percent to 3.25 percent for Judges). All other actuarial assumptions were adopted by the Board and are based on an experience study covering the

period July 1, 2009, through June 30, 2014.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System, 17.52% for the Judges System, 9.81% for Law Enforcement with prior Main System service System, and 7.93% for Law Enforcement without prior Main System

service System.



## **Schedule of Investment Returns Multiyear Last 10 Fiscal Years**

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

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



#### **Total PERS**

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

Ten fiscal years will be built prospectively.



## **Main System**

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

Ten fiscal years will be built prospectively.



## **Judges**

FY	Y Ending	Ве	ginning Net Pension Liability		Pension Expense		Employer entributions		New Net Deferred ows)/Outflows	Prior	cognition of Net Deferred ws)/Outflows	Ending Net Pension Liability		
	June 30,		(1)	(2)		(3)		(4)			(5)	(6)=(1)+(2)-(3)+(4)-(5)		
	2014	\$	(395,996)	\$	15,783	\$	1,159,604	\$	(2,184,026)	\$	-	\$	(3,723,843)	
	2015		(3,723,843)		(321,437)		1,225,358		9,490		(505,179)		(4,755,969)	
	2016		(4,755,969)		(208,033)		1,364,327		1,237,115		(641,041)		(4,450,173)	
	2017		(4,450,173)		478,538		1,407,326		1,132,172		(459,679)		(3,787,110)	

Ten fiscal years will be built prospectively.



## **Law Enforcement with Prior Main System Service**

F	Y Ending	Ве	ginning Net Pension Liability	Pension Expense	Employer entributions	New Net Deferred ows)/Outflows	Prior	cognition of Net Deferred ws)/Outflows		Ending Net Pension Liability
	une 30,		(1)	 (2)	 (3)	 (4)		(5)	(6)=(	1)+(2)-(3)+(4)-(5)
	2014	\$	7,615,600	\$ 970,331	\$ 1,385,958	\$ (1,214,882)	\$	-	\$	5,985,091
	2015		5,985,091	834,552	1,638,384	104,725		(339,822)		5,625,806
	2016		5,625,806	1,687,649	2,384,097	6,110,817		(418,279)		11,458,454
	2017		11,458,454	5,250,888	3,005,338	9,404,668		1,092,483		22,016,189

Ten fiscal years will be built prospectively.



## **Law Enforcement without Prior Main System Service**

	•	ginning Net Pension	Pension	E	mployer		lew Net Deferred		ognition of Net Deferred	Ending Net Pension			
FY Ending		Liability	Expense	Cor	. , ntributions	(Inflo	ws)/Outflows	(Inflov	vs)/Outflows	Li	iability		
 June 30,		(1)	 (2)		(3)		(4)		(5)	(6)=(1)+(2)-(3)+(4)-(5)			
2014	\$	321,740	\$ (290,507)	\$	242,514	\$	197,938	\$	-	\$	(13,343)		
2015		(13,343)	250,951		309,419		(22,809)		22,416		(117,036)		
2016		(117,035)	352,776		371,664		224,326		24,351		64,052		
2017		64,052	(989,739)		497,352		2,481,447		79,567		978,841		

Ten fiscal years will be built prospectively.



## **SECTION D**

## **N**OTES TO FINANCIAL STATEMENTS

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

### **Long-Term Expected Return on Plan Assets**

#### **System Asset Allocation**

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

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

The discount rate used to measure the total pension liability was 6.44%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2017, and July 1, 2016, PERS actuarial valuation reports. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments through the year of 2061. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2061, and the municipal bond rate was applied to all benefit payments after that date.



# **Sensitivity of Net Pension Liability To the Single Discount Rate Assumption**

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 6.44%, as well as what the PERS's net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (5.44%) or is 1- percentage point higher (7.44%) than the current rate.

	Current Single Discount								
	1% Decrease	Rate Assumption	1% Increase						
System	5.44%	6.44%	7.44%						
Main System	\$2,181,997,191	\$1,607,328,180	\$1,129,227,525						
Judges	775,578	(3,787,110)	(7,708,973)						
Law Enforcement									
With Main System Service	33,130,374	22,016,189	12,973,648						
Without Main System Service	2,259,689	978,841	(10,395)						
Total PERS	2.218.162.831	1.626.536.101	1.134.481.805						



# **Summary of Population Statistics as of July 1, 2017**

			Law Enfo	rcement	
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	Total PERS
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	10,957	50	90	6	11,103
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	11,336	4	229	85	11,654
Active Plan Members	22,574	54	498	117	23,243
Total Plan Members	44,867	108	817	208	46,000





SCHEDULES OF EMPLOYER ALLOCATIONS

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



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

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

## **Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type**

	As of June 30, 2017  Net Pension Net Pension													
Employer	Proportionate Share		Net Pension pility At Discount Rate 1% Lower		Net Pension Liability Under urrent Discount Rate		Net Pension Liability At scount Rate 1% Higher							
Main System:			5.44%		6.44%		7.44%							
City	10.055360%	\$	219,407,669	\$	161,622,640	\$	113,547,893							
County	17.604548%		384,130,740		282,962,863		198,795,402							
District Health Unit	1.193852%		26,049,818		19,189,121		13,481,304							
<b>Political Subdivision</b>	1.955849%		42,676,573		31,436,910		22,085,982							
School District	16.702193%		364,441,379		268,459,054		188,605,763							
State	26.111708%		569,756,736		419,700,845		294,860,596							
State of ND	26.376482%		575,534,098		423,956,624		297,850,497							
Subtotal	99.999992%	\$	2,181,997,013	\$	1,607,328,057	\$	1,129,227,437							
Judges System	100.000000%	\$	775,578	\$	(3,787,110)	\$	(7,708,973)							
Law Enforcement with Prio	r Main Service Syste	em¹												
City	13.054066%	\$	4,324,862	\$	2,874,009	\$	1,693,588							
County	72.295592%		23,951,800		15,916,732		9,379,376							
State	12.065826%		3,997,453		2,656,435		1,565,378							
State of ND	2.584514%		856,259		569,011		335,306							
Subtotal	99.999998%	\$	33,130,374	\$	22,016,187	\$	12,973,648							
Law Enforcement without	Prior Main Service S	yster	n				_							
City	44.522219%	\$	1,006,064	\$	435,801	\$	(4,628)							
County	55.477780%		1,253,626		543,039		(5,768)							
Subtotal	99.999999%	\$	2,259,690	\$	978,840	\$	(10,396)							
Total PERS		\$	2,218,162,655	\$	1,626,535,974	\$	1,134,481,716							

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



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

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

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



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

# **Schedule of Pension Amounts by Employer Type**

				Defe	rred C	outflows of Reso	urces	i		Deferred Inflows of Resources								Pension Expense							
Employer	Proportionate Share	betwe aı	ifferences een Expected nd Actual xperience	Changes of Assumptions	Pr Actu I	et Difference between rojected and ual Investment carnings on tension Plan nvestments	bety Cor	Changes in roportion and Differences ween Employer stributions and Share of contributions	Total Deferred Outflows of Resources	betv	Differences ween Expected and Actual Experience		Changes of ussumptions	P Act	et Difference between rojected and ual Investment Earnings on Pension Plan nvestments	Pr bety Con	Changes in oportion and Differences ween Employer tributions and Share of ontributions		otal Deferred Inflows of Resources	9	roportionate Share of Plan Insion Expense	Share of		ounts es in and es oloyer s and ate Total Emplo	
Main System:																									
City	10.055360%	\$	960,675	\$ 66,276,185	\$	2,173,691	\$	9,994,897	\$ 79,405,448	\$	787,458	\$	3,645,332	\$	-	\$	1,890,775	\$	6,323,565	\$	24,491,688	\$	2,116,550	\$	26,608,238
County	17.604548%		1,681,913	116,033,868		3,805,618		9,567,169	131,088,568		1,378,649		6,382,113		-		7,298,741		15,059,503		42,879,123		507,978		43,387,101
District Health Unit	1.193852%		114,060	7,868,834		258,078		472,564	8,713,536		93,494		432,803		-		597,410		1,123,707		2,907,846		(53,861)		2,853,985
Political Subdivision	1.955849%		186,859	12,891,252		422,802		3,346,723	16,847,636		153,166		709,048		-		985,020		1,847,234		4,763,830		597,443		5,361,273
School District	16.702193%		1,595,707	110,086,325		3,610,546		12,033,040	127,325,618		1,307,984		6,054,992		-		5,385,285		12,748,261		40,681,274		1,693,372		42,374,646
State	26.111708%		2,494,673	172,105,661		5,644,629		6,087,019	186,331,982		2,044,864		9,466,186		-		17,981,438		29,492,488		63,599,881		(2,989,632)		60,610,249
State of ND	26.376482%		2,519,969	 173,850,825		5,701,867		4,568,004	 186,640,665		2,065,602		9,562,173		-		11,845,916		23,473,691		64,244,786		(1,876,385)		62,368,401
Subtotal	99.999992%	\$	9,553,856	\$ 659,112,950	\$	21,617,231	\$	46,069,416	\$ 736,353,453	\$	7,831,217	\$	36,252,647	\$	_	\$	45,984,585	\$	90,068,449	\$	243,568,428	\$	(4,535)	\$	243,563,893
Judges System	100.000000%	\$	-	\$ 4,755,539	\$	361,138	\$	=	\$ 5,116,677	\$	2,439,197	\$	876,830	\$	-	\$	=	\$	3,316,027	\$	478,538	\$	=	\$	478,538
Law Enforcement with Prio	or Main Service Syst	em¹																							
City	13.054066%	\$	420,841	\$ 1,536,775	\$	-	\$	23,309	\$ 1,980,925	\$	38,555	\$	74,771	\$	7,455	\$	260,770	\$	381,551	\$	685,453	\$	(63,427)	\$	622,026
County	72.295592%		2,330,680	8,510,917		-		1,262,904	12,104,501		213,530		414,102		41,294		785,411		1,454,337		3,796,159		132,568		3,928,727
State	12.065826%		388,981	1,420,436		-		-	1,809,417		35,637		69,112		6,892		314,378		426,019		633,563		(86,269)		547,294
State of ND	2.584514%		83,320	304,259		-		152,776	 540,355		7,634		14,804		1,476		1		23,915		135,710		39,291		175,001
Subtotal	99.999998%	\$	3,223,822	\$ 11,772,387	\$	-	\$	1,438,989	\$ 16,435,198	\$	295,356	\$	572,789	\$	57,117	\$	1,360,560	\$	2,285,822	\$	5,250,885	\$	22,163	\$	5,273,048
Law Enforcement without	Prior Main Service S	System																							
City	44.522219%	\$	88,489	\$ 1,217,788	\$	-	\$	10,016	\$ 1,316,293	\$	25,086	\$	53,048	\$	1,746	\$	85,478	\$	165,358	\$	(440,654)	\$	(19,835)	\$	(460,489)
County	55.477780%		110,263	1,517,447		-		86,004	 1,713,714		31,259		66,102		2,177		3,590		103,128		(549,085)		21,746		(527,339)
Subtotal	99.999999%	\$	198,752	\$ 2,735,235	\$	-	\$	96,020	\$ 3,030,007	\$	56,345	\$	119,150	\$	3,923	\$	89,068	\$	268,486	\$	(989,739)	\$	1,911	\$	(987,828)
Total PERS		\$	12,976,430	\$ 678,376,111	\$	21,978,369	\$	47,604,425	\$ 760,935,335	\$	10,622,115	\$	37,821,416	\$	61,040	\$	47,434,213	\$	95,938,784	\$	248,308,112	\$	19,539	\$	248,327,651

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



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

Schedule of Deferred Outflows/(Inflows)

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

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



### **Main System**

					As of June 30, 20	016		As of June 30, 2017  Net Pen					
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	
State of ND	010100	Governor's Office	\$ 1,021,027	7.12%		0.101316%		\$ 1,178,174	7.12%		0.115412%		
State of ND	010800	Secretary Of State	1,494,593	7.12%	106,415	0.148308%	1,445,406	1,583,319	7.12%	112,732	0.155099%	2,492,950	
State	011000	Office Of Management & Budget	3,000,715	7.12%	213,651	0.297760%	2,901,961	3,111,186	7.12%	221,516	0.304766%	4,898,590	
State	011200	Information Technology Dept	23,513,146	7.12%	1,674,136	2.333200%	22,739,308	23,493,680	7.12%	1,672,750	2.301399%	36,991,035	
State	011700	State Auditor's Office	3,812,718	7.12%	271,466	0.378334%	3,687,234	3,866,491	7.12%	275,294	0.378755%	6,087,836	
State	011800	Central Services	1,227,954	7.12%	87,430	0.121849%	1,187,537	1,359,963	7.12%	96,829	0.133220%	2,141,283	
State of ND	012000	State Treasurer's Office	360,444	7.12%	25,664	0.035767%	348,584	395,354	7.12%	28,149	0.038728%	622,486	
State	012500	Attorney General's Office	11,341,013	7.12%	807,480	1.125364%	10,967,769	11,075,730	7.12%	788,592	1.084959%	17,438,852	
State of ND	012700	Tax Department	7,199,831	7.12%	512,628	0.714436%	6,962,875	6,804,077	7.12%	484,450	0.666515%	10,713,083	
State of ND	013000	Facility Management	1,997,400	7.12%	142,215	0.198201%	1,931,662	2,002,744	7.12%	142,595	0.196185%	3,153,337	
State of ND	014000	Office Of Administrative Hearings	388,208	7.12%	27,640	0.038522%	375,434	430,975	7.12%	30,685	0.042218%	678,582	
State	016000	Legislative Council	2,816,771	7.12%	200,554	0.279507%	2,724,068	2,711,983	7.12%	193,093	0.265661%	4,270,044	
State of ND	018000	ND Supreme Court	19,323,626	7.12%	1,375,842	1.917475%	18,687,663	18,157,341	7.12%	1,292,803	1.778661%	28,588,919	
State of ND	018800	Commission On Legal Counsel For Indigents	2,370,566	7.12%	168,784	0.235230%	2,292,546	2,431,476	7.12%	173,121	0.238183%	3,828,382	
State	019000	Retirement & Investment Office	1,541,565	7.12%	109,759	0.152969%	1,490,832	1,595,750	7.12%	113,617	0.156317%	2,512,527	
State	019200	ND Public Employees Retirement System	1,934,902	7.12%	137,765	0.192000%	1,871,227	1,977,326	7.12%	140,786	0.193695%	3,113,314	
State of ND	020100	Public Instruction	4,956,308	7.12%	352,889	0.491812%	4,793,187	5,045,874	7.12%	359,266	0.494285%	7,944,782	
State	020200	Education Standards & Practice	369,799	7.12%	26,330	0.036695%	357,629	419,483	7.12%	29,867	0.041092%	660,483	
State	021500	ND University System Office	654,432	7.12%	46,596	0.064939%	632,894	840,897	7.12%	59,872	0.082373%	1,324,004	
State of ND State of ND	022300	ND Youth Correctional Center	3,311,491	7.12%	235,778	0.328598%	3,202,508	3,144,266	7.12%	223,872	0.308007%	4,950,683	
	022400	Juvenile Services - DOCR	1,574,951	7.12%	112,137	0.156282%	1,523,120	1,607,078	7.12%	114,424	0.157427%	2,530,369	
State State	022600 022700	Land Department Bismarck State College	1,953,665	7.12% 7.12%	139,101 329,702	0.193861% 0.459498%	1,889,364 4,478,256	2,037,416 4,246,693	7.12% 7.12%	145,064 302,365	0.199582% 0.415999%	3,207,938 6,686,469	
State	022700	Lake Region State College	4,630,652 1,892,328	7.12%	134,734	0.459498%	1,830,050	1,715,793	7.12%	122,164	0.413999%	2,701,533	
State	022900	Williston State College	1,200,184	7.12%	85,453	0.119094%	1,160,687	1,173,334	7.12%	83,541	0.114938%	1,847,431	
State	023000	University Of North Dakota	40,394,971	7.12%	2,876,122	4.008376%	39,065,531	39,413,201	7.12%	2,806,220	3.860847%	62,056,482	
State	023500	North Dakota State University	33,994,349	7.12%	2,420,398	3.373245%	32,875,561	32,444,070	7.12%	2,310,018	3.178164%	51,083,526	
State	023800	ND St College Of Science	5,848,261	7.12%	416,396	0.580320%	5,655,784	5,325,183	7.12%	379,153	0.521646%	8,384,563	
State	023900	Dickinson State University	2,659,837	7.12%	189,380	0.263934%	2,572,294	2,473,323	7.12%	176,101	0.242282%	3,894,267	
State	024000	Mayville State University	2,998,798	7.12%	213,514	0.297569%	2,900,100	2,931,373	7.12%	208,714	0.287152%	4,615,475	
State	024100	Minot State University	5,943,602	7.12%	423,184	0.589781%	5,747,991	5,286,174	7.12%	376,376	0.517824%	8,323,131	
State	024200	Valley City State University	2,037,623	7.12%	145,079	0.202193%	1,970,568	1,806,980	7.12%	128,657	0.177009%	2,845,116	
State of ND	025000	ND State Library	1,277,343	7.12%	90,947	0.126750%	1,235,302	1,202,325	7.12%	85,606	0.117778%	1,893,079	
State of ND	025200	SCHOOL FOR THE DEAF	1,242,625	7.12%	88,475	0.123305%	1,201,727	1,293,295	7.12%	92,083	0.126689%	2,036,308	
State of ND	025300	School For The Blind	612,906	7.12%	43,639	0.060818%	592,731	732,102	7.12%	52,126	0.071715%	1,152,695	
State	026100	ND Board Of Nursing	604,542	7.12%	43,043	0.059988%	584,642	630,221	7.12%	44,872	0.061735%	992,284	
State of ND	027000	Career & Technical Education	1,513,077	7.12%	107,731	0.150142%	1,463,280	1,577,528	7.12%	112,320	0.154532%	2,483,836	
State of ND	030100	ND Department Of Health	20,297,343	7.12%	1,445,171	2.014097%	19,629,339	19,275,533	7.12%	1,372,418	1.888197%	30,349,522	
State of ND	031000	Life Skills and Transition Center	13,825,086	7.12%	984,346	1.371857%	13,370,084	12,713,110	7.12%	905,173	1.245354%	20,016,926	
State of ND	031200	North Dakota State Hospital	18,715,541	7.12%	1,332,547	1.857135%	18,099,591	17,275,098	7.12%	1,229,987	1.692238%	27,199,818	
State of ND	031300	ND Veterans Home	4,904,739	7.12%	349,217	0.486695%	4,743,317	4,970,769	7.12%	353,919	0.486928%	7,826,531	
State of ND	031600	Indian Affairs Commission	204,028	7.12%	14,527	0.020246%	197,317	214,028	7.12%	15,239	0.020966%	336,992	
State of ND	032100	Veterans Affairs Department	342,547	7.12%	24,389	0.033991%	331,275	373,174	7.12%	26,570	0.036555%	587,559	
State of ND	032500	Department Of Human Services	69,778,967	7.12%	4,968,262	6.924137%	67,482,465	68,437,982	7.12%	4,872,784	6.704064%	107,756,310	
State of ND	036000	Protection & Advocacy Project	1,752,478	7.12%	124,776	0.173898%	1,694,806	1,789,250	7.12%	127,395	0.175272%	2,817,196	
State	038000	Job Service North Dakota	8,477,929	7.12%	603,629	0.841261%	8,198,908	8,530,847	7.12%	607,396	0.835667%	13,431,911	
State	040100	Insurance Department	2,553,887	7.12%	181,837	0.253421%	2,469,835	2,532,691	7.12%	180,328	0.248098%	3,987,749	
State of ND	040500	Industrial Commission	7,198,922	7.12%	512,563	0.714346%	6,961,998	7,291,688	7.12%	519,168	0.714281%	11,480,840	
State of ND State of ND	040600 040800	ND Department Of Labor Public Service Commission	773,821 3,148,588	7.12% 7.12%	55,096 224,179	0.076786% 0.312433%	748,354 3,044,964	672,311 2,813,921	7.12% 7.12%	47,869 200,351	0.065858% 0.275647%	1,058,554 4,430,552	
State of ND	040800	Aeronautics Commission	407,542	7.12%	29,017	0.040440%	394,127	415,005	7.12%	29,548	0.275647%	653,427	
State of ND	041200	Department Of Financial Institutions	2,277,250	7.12%	162,140	0.225971%	2,202,308	2,318,353	7.12%	165,067	0.227102%	3,650,274	
State of ND	041400	ND Securities Department	556,284	7.12%	39,607	0.055200%	537,978	634,095	7.12%	45,148	0.062115%	998,392	
State	042600	State Board Of Law Examiners	350,712	7.12%	24,971	0.033200%	339,170	322,020	7.12%	22,928	0.031545%	507,032	
State	042700	ND State Board Of Cosmetology	61,245	7.12%	4,361	0.006077%	59,226	65,156	7.12%	4,639	0.006383%	102,596	
State	042700	ND State Plumbing Board	368,907	7.12%	26,266	0.036606%	356,761	381,492	7.12%	27,162	0.037370%	600,659	
State	047100	Bank Of North Dakota	10,052,675	7.12%	715,750	0.997523%	9,721,834	10,624,041	7.12%	756,432	1.040712%	16,727,657	
State	047200	Public Finance Authority	164,760	7.12%	11,731	0.016349%	159,337	168,672	7.12%	12,009	0.016523%	265,579	
State	047300	Housing Finance Agency	2,346,486	7.12%	167,070	0.232841%	2,269,263	2,480,584	7.12%	176,618	0.242994%	3,905,711	
State	047500	Mill & Elevator Association	8,427,920	7.12%	600,068	0.836299%	8,150,549	7,655,981	7.12%	545,106	0.749966%	12,054,415	
State	048500	Workforce Safety & Insurance	15,466,560	7.12%	1,101,219	1.534740%	14,957,537	15,790,737	7.12%	1,124,300	1.546833%	24,862,683	
State of ND	050200	Field Services Division	6,975,071	7.12%	496,625	0.692133%	6,745,511	7,340,591	7.12%	522,650	0.719071%	11,557,831	
State of ND	050400	Highway Patrol	1,958,069	7.12%	139,414	0.194298%	1,893,623	1,781,206	7.12%	126,822	0.174484%	2,804,531	
State of ND	051700	Department Of Corrections Transitional Services	2,141,669	7.12%	152,487	0.212517%	2,071,185	2,076,044	7.12%	147,814	0.203366%	3,268,759	
State of ND	051800	James River Correctional Ctr	7,300,732	7.12%	519,812	0.724449%	7,060,462	7,828,315	7.12%	557,376	0.766848%	12,325,764	

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



					As of June 30, 20	016		As of June 30, 2017								
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate				
State of ND	051900	State Penitentiary	\$ 10,323,488	7.12%	\$ 735,032	1.024395%	\$ 9,983,728	\$ 10,748,848	7.12%	\$ 765,318		\$ 16,924,169				
State	052000	Rough Rider Industries	1,405,892	7.12%	100,099	0.139506%	1,359,622	1,322,504	7.12%	94,162	0.129550%	2,082,294				
State of ND	053000	Department Of Corrections And Rehabilitation	6,523,806	7.12%	464,495	0.647355%	6,309,105	6,854,369	7.12%	488,031	0.671442%	10,792,276				
State of ND	054000	Adjutant General ND National Guard	10,347,155	7.12%	736,717	1.026744%	10,006,621	10,790,337	7.12%	768,272	1.057002%	16,989,491				
State of ND	060100	Department Of Commerce	4,371,166	7.12%	311,227	0.433749%	4,227,307	4,333,429	7.12%	308,540	0.424495%	6,823,028				
State of ND	060200	Dept Of Agriculture	3,739,484	7.12%	266,251	0.371067%	3,616,410	3,826,664	7.12%	272,458	0.374853%	6,025,118				
State of ND	060700	Milk Marketing Board	197,040	7.12%	14,029	0.019552%	190,553	204,636	7.12%	14,570	0.020046%	322,205				
State of ND	060800	ND Oilseed Council	23,806	7.12%	1,695	0.002362%	23,020	28,700	7.12%	2,043	0.002811%	45,182				
State	061100	ND Soybean Council	407,159	7.12%	28,990	0.040402%	393,757	429,564	7.12%	30,585	0.042079%	676,348				
State of ND	061400	ND Corn Utilization Council	193,619	7.12%	13,786	0.019213%	187,249	209,156	7.12%	14,892	0.020489%	329,325				
State of ND	061600	State Seed Department	1,277,283	7.12%	90,943	0.126744%	1,235,244	1,404,156	7.12%	99,976	0.137549%	2,210,864				
State	062400	Beef Commission	163,056	7.12%	11,610	0.016180%	157,690	173,136	7.12%	12,327	0.016960%	272,603				
State of ND	062500	ND Wheat Commission	421,056	7.12%	29,979	0.041781%	407,197	437,892	7.12%	31,178	0.042895%	689,463				
State of ND	062600 066500	ND Barley Council State Fair Association	124,800 1,079,917	7.12% 7.12%	8,886 76,890	0.012384% 0.107160%	120,694 1,044,379	128,496 1,060,771	7.12% 7.12%	9,149 75,527	0.012587% 0.103911%	202,314 1,670,191				
State State of ND	067000	Racing Commission	128,172	7.12%	9,126	0.012718%	123,949	133,296	7.12%	9,491	0.103911%	209,869				
State of ND	070100	Historical Society	3,964,552	7.12%	282,276	0.393401%	3,834,076	4,069,094	7.12%	289,719	0.398601%	6,406,826				
State of ND	070900	ND Council On The Arts	294,900	7.12%	20,997	0.029263%	285,196	322,944	7.12%	22,994	0.031635%	508,478				
State of ND	072000	Game & Fish Department	9,910,651	7.12%	705,638	0.983430%	9,584,484	10,305,203	7.12%	733,730	1.009479%	16,225,640				
State of ND	075000	Parks & Recreation Department	3,791,503	7.12%	269,955	0.376229%	3,666,718	3,571,441	7.12%	254,287	0.349852%	5,623,270				
State of ND	077000	Water Commission	6,402,491	7.12%	455,857	0.635317%	6,191,783	6,087,472	7.12%	433,428	0.596318%	9,584,787				
State	080100	Department Of Transportation	62,892,336	7.12%	4,477,934	6.240780%	60,822,484	60,670,239	7.12%	4,319,721	5.943149%	95,525,909				
State	090000	ND State Board Of Accountancy	273,130	7.12%	19,447	0.027103%	264,145	279,896	7.12%	19,929	0.027418%	440,697				
State	090100	Board Of Medical Examiners	334,479	7.12%	23,815	0.033190%	323,469	278,015	7.12%	19,795	0.027234%	437,740				
State	090200	Board Of Pharmacy	218,460	7.12%	15,554	0.021678%	211,273	225,704	7.12%	16,070	0.022110%	355,380				
State	090600	Real Estate Commission	127,077	7.12%	9,048	0.012610%	122,897	93,003	7.12%	6,622	0.009110%	146,428				
State	090900	Electrical Board	1,658,769	7.12%	118,104	0.164599%	1,604,178	1,439,984	7.12%	102,527	0.141058%	2,267,265				
State	099501	ND System Information Technology Services	1,922,766	7.12%	136,901	0.190795%	1,859,483	2,098,311	7.12%	149,400	0.205547%	3,303,815				
District Health Unit	100002	McIntosh District Health Unit	64,784	7.12%	4,613	0.006428%	62,647	66,088	7.12%	4,705	0.006474%	104,058				
District Health Unit	100003	Wells County Dist Health Unit	149,815	7.12%	10,667	0.014866%	144,884	204,870	7.12%	14,587	0.020069%	322,575				
District Health Unit	100004	Central Valley Health Unit	1,035,199	7.12%	73,706	0.102722%	1,001,126	1,159,988	7.12%	82,591	0.113630%	1,826,407				
District Health Unit	100005	Dickey County Health District	145,399	7.12%	10,352	0.014428%	140,615	191,790	7.12%	13,655	0.018787%	301,969				
District Health Unit	100006	Emmons County Public Health	163,888	7.12%	11,669	0.016263%	158,499	172,136	7.12%	12,256	0.016862%	271,028				
District Health Unit	100007	Rolette County Public Health	369,342	7.12%	26,297	0.036650%	357,190	420,392	7.12%	29,932	0.041181%	661,914				
District Health Unit District Health Unit	100008 100009	Towner County Public Health Unit Nelson-Griggs District Health Unit	57,989 133,830	7.12% 7.12%	4,129 9,529	0.005754% 0.013280%	56,078 129,427	81,170 140,532	7.12% 7.12%	5,779 10,006	0.007951% 0.013766%	127,799 221,265				
District Health Unit	100003	First District Health Unit	2,187,235	7.12%	155,731	0.217038%	2,115,247	2,294,541	7.12%	163,371	0.224769%	3,612,775				
District Health Unit	100010	Lake Region District Health Unit	796,343	7.12%	56,700	0.079021%	770,137	784,916	7.12%	55,886	0.224703%	1,235,859				
District Health Unit	100011	Garrison Diversion Conservancy District	1,746,608	7.12%	124,359	0.173315%	1,689,124	1,786,725	7.12%	127,215	0.175024%	2,813,210				
District Health Unit	100013	Upper Missouri Health Unit	1,064,173	7.12%	75,769	0.105597%	1,029,146	1,005,563	7.12%	71,596	0.098503%	1,583,266				
District Health Unit	100014	Kidder County District Health Unit	53,185	7.12%	3,787	0.005278%	51,439	42,272	7.12%	3,010	0.004141%	66,559				
District Health Unit	100015	Southwestern District Health Unit	1,222,833	7.12%	87,066	0.121341%	1,182,586	1,274,746	7.12%	90,762	0.124872%	2,007,103				
District Health Unit	100017	City-County Health District	608,913	7.12%	43,355	0.060422%	588,871	537,849	7.12%	38,295	0.052687%	846,853				
District Health Unit	100018	Sargent County District Health Unit	88,652	7.12%	6,312	0.008797%	85,735	103,736	7.12%	7,386	0.010162%	163,337				
District Health Unit	100019	Traill District Health Unit	159,912	7.12%	11,386	0.015868%	154,649	164,748	7.12%	11,730	0.016138%	259,391				
District Health Unit	100021	Cavalier County Health Dist	112,758	7.12%	8,028	0.011189%	109,048	117,468	7.12%	8,364	0.011507%	184,955				
District Health Unit	100022	Walsh County Health District	277,143	7.12%	19,733	0.027501%	268,024	253,360	7.12%	18,039	0.024819%	398,923				
District Health Unit	100023	Custer Health Unit	1,316,216	7.12%	93,715	0.130608%	1,272,902	1,384,473	7.12%	98,574	0.135621%	2,179,875				
Political Subdivision	100024	Southeast Water Users District	-	7.12%	-	0.000000%	-	482,151	7.12%	34,329	0.047231%	759,157				
City	200002	City Of Mcville	79,608	7.12%	5,668	0.007899%	76,983	114,364	7.12%	8,143	0.011203%	180,069				
City	200003	City Of Drayton	267,170	7.12%	19,023	0.026511%	258,376	265,374	7.12%	18,895	0.025996%	417,841				
City	200004	City Of Fessenden	38,979	7.12%	2,775	0.003868%	37,697	42,560	7.12%	3,030	0.004169%	67,010				
City	200005	City Of Westhope	157,746	7.12%	11,232	0.015653%	152,554	165,641	7.12%	11,794	0.016226%	260,805				
City	200006	City Of Belfield City Of Rolla	455,855	7.12%	32,457	0.045234%	440,849	477,282	7.12%	33,982	0.046754%	751,490 540,220				
City	200008 200009	City of New Town	313,136 882,665	7.12% 7.12%	22,295 62,846	0.031072% 0.087586%	302,827	348,887 908,631	7.12% 7.12%	24,841 64,695	0.034176% 0.089008%	549,320				
City City	200009	City Of Cavalier	467,758	7.12%	33,304	0.087586%	853,611 452,359	433,564	7.12%	30,870	0.089008%	1,430,651 682,648				
City	200010	City Of Harvey	513,293	7.12%	36,546	0.050934%	452,359	433,504 537,115	7.12%	38,243	0.042471%	845,696				
City	200011	City Of Napoleon	223,029	7.12%	15,880	0.030934%	215,688	72,060	7.12%	5,131	0.032013%	113,461				
City	200012	City Of Grand Forks	19,483,507	7.12%	1,387,226	1.933340%	18,842,283	22,226,717	7.12%	1,582,542	2.177290%	34,996,196				
City	200015	City Of Killdeer	833,864	7.12%	59,371	0.082744%	806,421	918,431	7.12%	65,392	0.089968%	1,446,081				
City	200016	City Of Ellendale	301,885	7.12%	21,494	0.029956%	291,950	316,543	7.12%	22,538	0.031008%	498,400				
City	200017	City of Wishek	221,553	7.12%	15,775	0.021985%	214,265	227,190	7.12%	16,176	0.022255%	357,711				
City	200018	City Of Granville	52,846	7.12%	3,763	0.005244%	51,108	18,061	7.12%	1,286	0.001769%	28,434				
City	200019	City Of Linton	225,230	7.12%	16,036	0.022349%	217,813	241,564	7.12%	17,199	0.023663%	380,342				

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



					As of June 30, 20	016		As of June 30, 2017								
Employer Type	Employer ID Employer		2016 Payroll	Current Estimated Contribution 2016-2017 Proportionate 2016 Payroll Rate Contribution Share		Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate				
City	200021	City Of Wilton	\$ 133,650	7.12%		0.013262%		\$ 139,410		\$ 9,926	0.013656%	_				
City	200022	City Of Ray	199,037	7.12%	14,171	0.019750%	192,483	205,367	7.12%	14,622	0.020117%	323,346				
City	200025	City Of Medora	266,606	7.12%	18,982	0.026455%	257,830	271,940	7.12%	19,362	0.026639%	428,176				
City	200026	City of Velva	186,545	7.12%	13,282	0.018511%	180,408	163,395	7.12%	11,634	0.016006%	257,269				
City	200028	City Of Thompson	116,500	7.12%	8,295	0.011560%	112,663	125,225	7.12%	8,916	0.012267%	197,171				
City	200029	City Of Williston	11,540,763	7.12%	821,702	1.145185%	11,160,944	12,910,430	7.12%	919,223	1.264683%	20,327,606				
City	200030	City Of Bowman	573,592	7.12%	40,840	0.056917%	554,712	621,269	7.12%	44,234	0.060858%	978,188				
City	200031	City Of Tioga	836,322	7.12%	59,546	0.082988%	808,799	811,141	7.12%	57,753	0.079458%	1,277,151				
City	200033	City Of Rhame	30,000	7.12%	2,136	0.002977%	29,014	48,571	7.12%	3,458	0.004758%	76,477				
City	200035	City Of Fargo	27,638,652	7.12%	1,967,872	2.742572%	26,729,038	29,731,782	7.12%	2,116,903	2.912473%	46,812,999				
City	200036	City Of Jamestown	5,010,950	7.12%	356,780	0.497234%	4,846,030	5,165,421	7.12%	367,778	0.505996%	8,133,016				
City	200037	City Of Beach	202,084	7.12%	14,388	0.020053%	195,436	202,365	7.12%	14,408	0.019823%	318,621				
City City	200038 200040	City Of Glenburn City Of Kulm	56,773 124,609	7.12% 7.12%	4,042 8,872	0.005634% 0.012365%	54,909 120,509	59,261 74,790	7.12% 7.12%	4,219 5,325	0.005805% 0.007326%	93,305 117,753				
City	200040	City Of Harwood	106,196	7.12%	7,561	0.012303%	102,703	140,093	7.12%	9,975	0.007320%	220,574				
City	200041	City Of Mapleton	91,549	7.12%	6,518	0.010338%	88,532	146,544	7.12%	10,434	0.013723%	230,732				
City	200046	City Of Wahpeton	2,416,910	7.12%	172,084	0.239829%	2,337,367	2,157,055	7.12%	153,582	0.211301%	3,396,301				
City	200049	City Of Elgin	61,811	7.12%	4,401	0.006133%	59,772	62,352	7.12%	4,439	0.006108%	98,176				
City	200050	City Of Rugby	641,155	7.12%	45,650	0.063622%	620,058	579,756	7.12%	41,279	0.056792%	912,834				
City	200051	City Of New Salem	94,388	7.12%	6,720	0.009366%	91,281	120,851	7.12%	8,605	0.011838%	190,276				
City	200052	City Of Walhalla	251,769	7.12%	17,926	0.024983%	243,484	264,847	7.12%	18,857	0.025944%	417,005				
City	200053	City Of Gwinner	209,643	7.12%	14,927	0.020803%	202,746	150,812	7.12%	10,738	0.014773%	237,451				
City	200054	City Of Kenmare	367,262	7.12%	26,149	0.036443%	355,173	293,892	7.12%	20,925	0.028789%	462,734				
City	200055	City Of Watford City	3,039,267	7.12%	216,396	0.301585%	2,939,240	3,475,104	7.12%	247,427	0.340415%	5,471,586				
City	200057	City Of Cooperstown	167,702	7.12%	11,940	0.016641%	162,183	175,361	7.12%	12,486	0.017178%	276,107				
City	200058	City Of New England	92,681	7.12%	6,599	0.009197%	89,634	100,819	7.12%	7,178	0.009876%	158,740				
City	200059	City Of Carrington	712,314	7.12%	50,717	0.070683%	688,875	672,438	7.12%	47,878	0.065871%	1,058,763				
City	200060	City Of Mott	106,603	7.12%	7,590	0.010578%	103,093	115,525	7.12%	8,225	0.011317%	181,901				
City	200061 200062	City Of Larimore City Of Sherwood	100,046 31,500	7.12% 7.12%	7,123 2,243	0.009928% 0.003126%	96,758	104,993 31,974	7.12% 7.12%	7,476 2,277	0.010285% 0.003132%	165,314 50,342				
City City	200062	City Of Lamoure	174,894	7.12%	12,452	0.003126%	30,466 169,141	182,670	7.12%	13,006	0.003132%	287,615				
City	200064	City Of Michigan	53,480	7.12%	3,808	0.005307%	51,722	53,616	7.12%	3,817	0.017834%	84,417				
City	200065	City Of Park River	431,772	7.12%	30,742	0.042845%	417,566	448,778	7.12%	31,953	0.043961%	706,598				
City	200067	City Of Hatton	90,689	7.12%	6,457	0.008999%	87,704	62,574	7.12%	4,455	0.006130%	98,529				
City	200069	City Of Northwood	215,408	7.12%	15,337	0.021375%	208,320	272,766	7.12%	19,421	0.026720%	429,478				
City	200070	City Of Powers Lake	52,982	7.12%	3,772	0.005257%	51,235	39,744	7.12%	2,830	0.003893%	62,573				
City	200072	City Of Towner	89,432	7.12%	6,368	0.008874%	86,486	61,385	7.12%	4,371	0.006013%	96,649				
City	200073	City Of Pembina	80,650	7.12%	5,742	0.008003%	77,997	91,905	7.12%	6,544	0.009003%	144,708				
City	200075	City Of Underwood	81,702	7.12%	5,817	0.008107%	79,011	84,978	7.12%	6,050	0.008324%	133,794				
City	200076	City Of New Leipzig	26,133	7.12%	1,861	0.002593%	25,271	26,076	7.12%	1,857	0.002554%	41,051				
City	200077	City Of Stanley	901,559	7.12%	64,191	0.089461%	871,885	690,633	7.12%	49,173	0.067653%	1,087,406				
City	200080	City Of Crosby	204,777	7.12%	14,580	0.020320%	198,038	189,509	7.12%	13,493	0.018564%	298,384				
City	200083	City Of Grafton	1,525,846	7.12%	108,640	0.151409%	1,475,628	1,520,716	7.12%	108,275	0.148967%	2,394,389				
City City	200084 200085	City Of Emerado City Of Lincoln	69,960 429,093	7.12% 7.12%	4,981 30,551	0.006942% 0.042579%	67,657 414,974	72,696 474,447	7.12% 7.12%	5,176 33,781	0.007121% 0.046476%	114,458 747,022				
City	200085	City Of Minto	80,735	7.12%	5,748	0.008011%	78,075	82,692	7.12%	5,888	0.008100%	130,194				
City	200087	City Of Ashley	96,875	7.12%	6,898	0.009613%	93,688	121,570	7.12%	8,656	0.011909%	191,417				
City	200088	City Of Neche	44,052	7.12%	3,137	0.004371%	42,600	40,800	7.12%	2,905	0.003997%	64,245				
City	200089	City Of Surrey	416,513	7.12%	29,656	0.041330%	402,801	439,211	7.12%	31,272	0.043024%	691,537				
City	200090	City Of Hankinson	222,029	7.12%	15,808	0.022032%	214,723	208,154	7.12%	14,821	0.020390%	327,734				
City	200091	City Of New Rockford	190,954	7.12%	13,596	0.018948%	184,667	201,411	7.12%	14,340	0.019730%	317,126				
City	200094	City Of West Fargo	7,177,366	7.12%	511,028	0.712207%	6,941,151	7,640,904	7.12%	544,032	0.748489%	12,030,675				
City	200097	City Of Devils Lake	797,879	7.12%	56,809	0.079173%	771,618	914,403	7.12%	65,105	0.089573%	1,439,732				
City	200098	City Of Oakes	671,165	7.12%	47,787	0.066599%	649,072	581,811	7.12%	41,425	0.056993%	916,065				
City	200100	City Of Mohall	139,272	7.12%	9,916	0.013820%	134,689	145,446	7.12%	10,356	0.014248%	229,012				
City	200101	City Of Lidgerwood	67,074	7.12%	4,776	0.006656%	64,869	69,684	7.12%	4,962	0.006826%	109,716				
City	200102	City Of Mcclusky	33,280	7.12%	2,370	0.003302%	32,181	35,120	7.12%	2,501	0.003440%	55,292				
City	200103	City Of Burlington	182,052	7.12%	12,962	0.018065%	176,061	183,489	7.12%	13,064	0.017974%	288,901				
City	200104	City Of Lisbon	278,283	7.12%	19,814	0.027614%	269,125	443,743	7.12%	31,595	0.043468%	698,673				
City City	200110 200111	City Of Halliday City Of Maddock	120,404 127,299	7.12% 7.12%	8,573 9,064	0.011948% 0.012632%	116,445 123,111	121,019 132,367	7.12% 7.12%	8,617 9,425	0.011855% 0.012966%	190,549 208,406				
City	200111	City of Regent	58,060	7.12%	4,134	0.012032%	56,147	63,186	7.12%	4,499	0.012900%	99,494				
City	200114	City of Lakota	189,309	7.12%	13,479	0.003701%	183,078	205,708	7.12%	14,646	0.020151%	323,893				
City	200117	City of Alexander	93,997	7.12%	6,693	0.009327%	90,901	82,893	7.12%	5,902	0.008120%	130,515				
City	200118	City of Berthold	29,016	7.12%	2,066	0.002879%	28,059	32,619	7.12%	2,322	0.003195%	51,354				

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



					As of June 30, 20	16	As of June 30, 2017							
Employer Type	oe Employer ID Employer		2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate		
City	200119	City of Carson	\$ 66,780	7.12%	\$ 4,755	0.006627%	\$ 64,587	\$ 71,034	7.12%	\$ 5,058	0.006958%	\$ 111,838		
City	200120	City of Dodge	5,814	7.12%	414	0.000577%	5,623	34,245	7.12%	2,438	0.003355%	53,926		
County	300001	Adams County	922,403	7.12%	65,675	0.091530%	892,049	970,223	7.12%	69,080	0.095041%	1,527,621		
County	300002	Barnes County	2,970,265	7.12%	211,483	0.294738%	2,872,509	3,161,045	7.12%	225,066	0.309650%	4,977,092		
County County	300003 300004	Benson County Billings County	1,756,875 2,549,286	7.12% 7.12%	125,090 181,509	0.174334% 0.252965%	1,699,055 2,465,391	1,819,111 2,712,967	7.12% 7.12%	129,521 193,163	0.178197% 0.265757%	2,864,211 4,271,587		
County	300004	Bottineau County	3,093,286	7.12%	220,242	0.306945%	2,991,478	3,181,754	7.12%	226,541	0.203737%	5,009,704		
County	300006	Bowman County	1,573,881	7.12%	112,060	0.156176%	1,522,087	1,545,386	7.12%	110,031	0.151383%	2,433,222		
County	300007	Burke County	1,596,469	7.12%	113,669	0.158417%	1,543,928	1,587,088	7.12%	113,001	0.155468%	2,498,881		
County	300008	Burleigh County	14,921,800	7.12%	1,062,432	1.480684%	14,430,709	15,842,687	7.12%	1,127,999	1.551922%	24,944,480		
County	300009	Cass County	15,286,906	7.12%	1,088,428	1.516913%	14,783,796	16,191,432	7.12%	1,152,830	1.586084%	25,493,575		
County	300010	Cavalier County	1,934,759	7.12%	137,755	0.191985%	1,871,081	2,015,477	7.12%	143,502	0.197433%	3,173,396		
County	300011	Dickey County	1,774,076	7.12%	126,314	0.176041%	1,715,691	1,760,080	7.12%	125,318	0.172414%	2,771,259		
County	300012	Divide County	2,745,697	7.12%	195,494	0.272454%	2,655,330	2,572,859	7.12%	183,188	0.252033%	4,050,997		
County County	300013 300014	Dunn County Eddy County	3,805,688 864,069	7.12% 7.12%	270,965 61,522	0.377637% 0.085741%	3,680,441 835,630	3,863,883 899,207	7.12% 7.12%	275,108 64,024	0.378499% 0.088085%	6,083,721 1,415,815		
County	300014	Emmons County	1,318,418	7.12%	93,871	0.130826%	1,275,027	1,386,606	7.12%	98,726	0.135829%	2,183,218		
County	300016	Foster County	1,036,466	7.12%	73,796	0.102848%	1,002,354	1,165,598	7.12%	82,991	0.114180%	1,835,247		
County	300018	Grand Forks County	14,808,175	7.12%	1,054,342	1.469409%	14,320,823	15,126,744	7.12%	1,077,024	1.481789%	23,817,212		
County	300019	Grant County	1,107,154	7.12%	78,829	0.109862%	1,070,712	1,142,228	7.12%	81,327	0.111891%	1,798,456		
County	300020	Griggs County	720,607	7.12%	51,307	0.071506%	696,896	771,085	7.12%	54,901	0.075534%	1,214,079		
County	300021	Hettinger County	1,122,337	7.12%	79,910	0.111369%	1,085,399	1,165,262	7.12%	82,967	0.114147%	1,834,717		
County	300023	Lamoure County	1,612,702	7.12%	114,824	0.160028%	1,559,629	1,742,201	7.12%	124,045	0.170663%	2,743,114		
County	300024	Logan County	752,876	7.12%	53,605	0.074708%	728,102	762,428	7.12%	54,285	0.074686%	1,200,449		
County	300025 300026	Mchenry County	1,486,242 1,045,218	7.12% 7.12%	105,820 74,420	0.147479% 0.103717%	1,437,327	1,380,298 1,083,094	7.12% 7.12%	98,277	0.135212% 0.106098%	2,173,301 1,705,343		
County County	300020	Mcintosh County Mckenzie County	8,226,148	7.12%	585,702	0.103717%	1,010,823 7,955,415	10,108,894	7.12%	77,116 719,753	0.100098%	15,916,551		
County	300027	Mclean County	4,191,289	7.12%	298,420	0.415900%	4,053,351	4,177,064	7.12%	297,407	0.409178%	6,576,833		
County	300029	Mercer County	3,489,744	7.12%	248,470	0.346286%	3,374,895	3,532,831	7.12%	251,538	0.346070%	5,562,481		
County	300030	Morton County	5,538,116	7.12%	394,314	0.549545%	5,355,852	5,950,848	7.12%	423,700	0.582935%	9,369,679		
County	300031	Mountrail County	5,973,748	7.12%	425,331	0.592772%	5,777,141	6,416,796	7.12%	456,876	0.628578%	10,103,311		
County	300032	Nelson County	1,392,642	7.12%	99,156	0.138191%	1,346,806	1,495,567	7.12%	106,484	0.146503%	2,354,784		
County	300033	Oliver County	749,323	7.12%	53,352	0.074355%	724,662	746,193	7.12%	53,129	0.073096%	1,174,893		
County	300034	Pembina County	2,805,978	7.12%	199,786	0.278436%	2,713,630	2,893,300	7.12%	206,003	0.283423%	4,555,538		
County	300035 300036	Pierce County	2,387,981 3,088,608	7.12% 7.12%	170,024 219,909	0.236958% 0.306481%	2,309,387 2,986,956	2,306,229 3,435,357	7.12% 7.12%	164,204 244,597	0.225914% 0.336521%	3,631,179 5,408,997		
County County	300037	Ramsey County Ransom County	1,489,844	7.12%	106,077	0.300481%	1,440,816	1,535,953	7.12%	109,360	0.550521%	2,418,370		
County	300038	Renville County	1,282,965	7.12%	91,347	0.127308%	1,240,741	1,316,790	7.12%	93,755	0.128990%	2,073,293		
County	300039	Richland County	5,381,660	7.12%	383,174	0.534020%	5,204,545	5,741,187	7.12%	408,773	0.562397%	9,039,565		
County	300040	Rolette County	2,027,704	7.12%	144,372	0.201208%	1,960,968	2,122,812	7.12%	151,144	0.207947%	3,342,391		
County	300042	Sheri dan County	610,656	7.12%	43,479	0.060595%	590,557	603,025	7.12%	42,935	0.059071%	949,465		
County	300044	Slope County	556,479	7.12%	39,621	0.055219%	538,163	546,791	7.12%	38,932	0.053563%	860,933		
County	300045	Stark County	5,881,077	7.12%	418,733	0.583577%	5,687,527	5,905,904	7.12%	420,500	0.578532%	9,298,908		
County	300046	Steele County	960,213	7.12%	68,367	0.095282%	928,616	963,888	7.12%	68,629	0.094421%	1,517,655		
County	300047 300048	Stutsman County	6,396,175 1,028,054	7.12% 7.12%	455,408	0.634690% 0.102013%	6,185,673 994,216	6,410,102 1,096,705	7.12% 7.12%	456,399	0.627922% 0.107431%	10,092,767 1,726,769		
County County	300048	Towner County Traill County	2,813,458	7.12%	73,197 200,318	0.102013%	2,720,862	2,964,411	7.12%	78,085 211,066	0.107431%	4,667,488		
County	300050	Walsh County	3,375,191	7.12%	240,314	0.334919%	3,264,112	3,363,712	7.12%	239,496	0.329503%	5,296,195		
County	300051	Ward County	9,441,211	7.12%	672,214	0.936847%	9,130,487	10,191,403	7.12%	725,628	0.998332%	16,046,472		
County	300052	Wells County	1,667,481	7.12%	118,725	0.165463%	1,612,598	1,543,178	7.12%	109,874	0.151167%	2,429,750		
County	300053	Williams County	10,494,308	7.12%	747,195	1.041346%	10,148,932	10,497,172	7.12%	747,399	1.028284%	16,527,899		
School District	400002	Mcclusky Public Schools	136,631	7.12%	9,728	0.013558%	132,136	140,249	7.12%	9,986	0.013739%	220,831		
School District	400003	Lake Region Special Education Unit	605,297	7.12%	43,097	0.060063%	585,372	591,929	7.12%	42,145	0.057984%	931,993		
School District	400004	Lidgerwood Public School	312,046	7.12%	22,218	0.030964%	301,774	328,079	7.12%	23,359	0.032138%	516,563		
School District	400006	Halliday Public School  Oliver Mercer Special Education Unit	149,258	7.12%	10,627	0.014811%	144,348	46,455	7.12%	3,308	0.004551%	73,150		
School District School District	400007 400008	Oliver-Mercer Special Education Unit Underwood School District #8	427,255 324,638	7.12% 7.12%	30,421 23,114	0.042396% 0.032214%	413,190 313,957	341,165 313,907	7.12% 7.12%	24,291 22,350	0.033420% 0.030750%	537,169 494,253		
School District	400008	New Town Public School District	1,533,324	7.12%	109,173	0.052214%	1,482,860	1,742,309	7.12%	124,052	0.030730%	2,743,291		
School District	400011	Bottineau Public School	1,455,823	7.12%	103,655	0.144461%	1,407,913	1,420,084	7.12%	101,110	0.139109%	2,235,938		
School District	400012	Peace Garden Special Services	354,144	7.12%	25,215	0.035142%	342,493	356,741	7.12%	25,400	0.034946%	561,697		
School District	400014	Beulah Public School #27	925,469	7.12%	65,893	0.091834%	895,012	1,001,474	7.12%	71,305	0.098103%	1,576,837		
School District	400016	St John School District #3	710,015	7.12%	50,553	0.070454%	686,643	781,471	7.12%	55,641	0.076552%	1,230,442		
School District	400017	Ellendale Public School District #40	456,886	7.12%	32,530	0.045337%	441,853	461,068	7.12%	32,828	0.045165%	725,950		
School District	400018	Rural Cass Special Education Unit	219,691	7.12%	15,642	0.021800%	212,462	217,585	7.12%	15,492	0.021314%	342,586		
School District	400019	Fargo Public Schools	21,266,660	7.12%	1,514,186	2.110282%	20,566,755	22,380,148	7.12%	1,593,467	2.192320%	35,237,777		

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



					As of June 30, 20	16		As of June 30, 2017								
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution 2 syroll Rate C		Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate				
School District	400020	Surrey Schools	\$ 604,742		\$ 43,058			\$ 625,953		\$ 44,568	0.061317%					
School District	400021	Jamestown Public School District #1	3,354,623	7.12%	238,849	0.332878%	3,244,221	3,163,605	7.12%	225,249	0.309901%	4,981,126				
School District	400023	Warwick Public School	395,922	7.12%	28,190	0.039287%	382,890	429,049	7.12%	30,548	0.042029%	675,544				
School District	400024	Souris Valley Special Services	1,176,038	7.12%	83,734	0.116698%	1,137,336	349,298	7.12%	24,870	0.034217%	549,979				
School District	400025	Rugby Public School District #5	622,814	7.12%	44,344	0.061802%	602,321	682,780	7.12%	48,614	0.066884%	1,075,045				
School District	400026	Billings County School District	387,951	7.12%	27,622	0.038496%	375,181	399,509	7.12%	28,445	0.039135%	629,028				
School District	400027	Belcourt School District #7	5,119,186	7.12%	364,486	0.507975%	4,950,712	5,243,170	7.12%	373,314	0.513612%	8,255,430				
School District	400028	West Fargo Public School #6	15,602,834	7.12%	1,110,922	1.548263%	15,089,332	16,844,034	7.12%	1,199,295	1.650012%	26,521,108				
School District	400029	Minot Public School District #1	15,923,030	7.12%	1,133,720	1.580036%	15,398,991	17,028,272	7.12%	1,212,413	1.668059%	26,811,182				
School District	400030	Belfield Public School #13	372,070	7.12%	26,491	0.036920%	359,821	376,987	7.12%	26,841	0.036929%	593,570				
School District	400031	Minto Public School District #20	430,117	7.12%	30,624	0.042680%	415,958	386,431	7.12%	27,514	0.037854%	608,438				
School District	400033	Harvey Public School Dist #38	633,660	7.12%	45,117	0.062878%	612,807	685,250	7.12%	48,790	0.067126%	1,078,935				
School District	400034	Oakes Public Schools	613,104	7.12%	43,653	0.060838%	592,926	638,093	7.12%	45,432	0.062506%	1,004,677				
School District	400035	Larimore Public School District #44	573,106	7.12%	40,805	0.056869%	554,244	596,468	7.12%	42,469	0.058429%	939,146				
School District	400036	Hazen Public School District #3	622,121	7.12%	44,295	0.061733%	601,648	619,498	7.12%	44,108	0.060685%	975,407				
School District	400038	Park River Area School District	606,881	7.12%	43,210	0.060221%	586,912	576,741	7.12%	41,064	0.056497%	908,092				
School District School District	400039	Hillsboro Public School	477,327	7.12%	33,986	0.047365%	461,618	580,809	7.12%	41,354	0.056895%	914,489				
School District	400040 400042	Lisbon Public School Northern Cass School District #97	633,126 644,217	7.12% 7.12%	45,079 45,868	0.062825% 0.063925%	612,291 623,011	650,275 560,650	7.12% 7.12%	46,300 39,918	0.063700% 0.054920%	1,023,868 882,745				
School District	400042	Mandaree Public School #36	715,591	7.12%	50,950	0.003923%	692,042	425,336	7.12%	30,284	0.034920%	669,693				
School District	400043	Thompson Public School	348,512	7.12%	24,814	0.071008%	337,045	373,822	7.12%	26,616	0.041665%	588,588				
School District	400045	Northern Plains Special Ed Unit	120,456	7.12%	8,576	0.011953%	116,494	124,378	7.12%	8,856	0.012184%	195,837				
School District	400046	Bowman County School District #1	548,053	7.12%	39,021	0.054383%	530,015	717,135	7.12%	51,060	0.070249%	1,129,132				
School District	400047	Apple Creek Elementary School	64,314	7.12%	4,579	0.006382%	62,199	34,643	7.12%	2,467	0.003394%	54,553				
School District	400048	Burke Central School	179,306	7.12%	12,767	0.017792%	173,400	184,896	7.12%	13,165	0.018112%	291,119				
School District	400049	Washburn Public School	421,210	7.12%	29,990	0.041796%	407,343	419,969	7.12%	29,902	0.041139%	661,239				
School District	400050	Enderlin Area School District #24	509,584	7.12%	36,282	0.050566%	492,815	553,483	7.12%	39,408	0.054218%	871,461				
School District	400051	Midkota School	184,845	7.12%	13,161	0.018342%	178,761	182,356	7.12%	12,984	0.017863%	287,117				
School District	400052	Velva Public School	423,272	7.12%	30,137	0.042001%	409,341	407,155	7.12%	28,989	0.039884%	641,067				
School District	400053	Sheyenne Valley Special Education Unit	568,757	7.12%	40,495	0.056438%	550,043	571,039	7.12%	40,658	0.055938%	899,107				
School District	400054	Center Stanton Public School	247,944	7.12%	17,654	0.024603%	239,780	263,152	7.12%	18,736	0.025778%	414,337				
School District	400055	Burleigh County Special Education Unit	49,102	7.12%	3,496	0.004872%	47,482	51,265	7.12%	3,650	0.005022%	80,720				
School District	400056	New Rockford Sheyenne Public School	290,417	7.12%	20,678	0.028818%	280,860	289,203	7.12%	20,591	0.028330%	455,356				
School District	400057	James River Multidistrict Special Education Unit	443,058	7.12%	31,546	0.043964%	428,472	449,489	7.12%	32,004	0.044031%	707,723				
School District	400058	Newburg United Public School	212,411	7.12%	15,124	0.021077%	205,416	231,470	7.12%	16,481	0.022674%	364,446				
School District	400059	Napoleon Public School District #2	301,329	7.12%	21,455	0.029901%	291,414	300,938	7.12%	21,427	0.029479%	473,824				
School District	400060	Yellowstone School District # 14	183,675	7.12%	13,078	0.018226%	177,630	187,157	7.12%	13,326	0.018334%	294,688				
School District	400061	Cavalier Public Schools	503,509	7.12%	35,850	0.049963%	486,938	443,467	7.12%	31,575	0.043441%	698,239				
School District	400062	Richland School District # 44	363,215	7.12%	25,861	0.036042%	351,264	378,939	7.12%	26,980	0.037120%	596,640				
School District	400063	Fort Totten School District #30	357,864	7.12%	25,480	0.035511%	346,089	455,416	7.12%	32,426	0.044612%	717,061				
School District	400064	Bismarck Public Schools	24,915,307	7.12%	1,773,970	2.472335%	24,095,315	24,692,032	7.12%	1,758,073	2.418788%	38,877,861				
School District School District	400065	Solen Public School Dist#3	282,657	7.12%	20,125	0.028048%	273,355	461,302	7.12% 7.12%	32,845	0.045188%	726,319				
School District	400068 400069	Lakota Public School District # 66 Stanley Community Public School District # 2	311,139 1,307,053	7.12% 7.12%	22,153 93,062	0.030874% 0.129698%	300,897 1,264,033	328,245 1,415,591	7.12%	23,371 100,790	0.032154% 0.138669%	516,820 2,228,866				
School District	400009	Mandan Public School District #1	7,352,926	7.12%	523,528	0.729628%	7,110,936	7,620,748	7.12%	542,597	0.746515%	11,998,946				
School District	400070	Killdeer Public School #16	626,915	7.12%	44,636	0.062208%	606,278	612,130	7.12%	43,584	0.059963%	963,802				
School District	400073	Glenburn School District	417,143	7.12%	29,701	0.041393%	403,415	457,775	7.12%	32,594	0.044843%	720,774				
School District	400074	New Public School #8	550,371	7.12%	39,186	0.054613%	532,257	723,141	7.12%	51,488	0.070838%	1,138,599				
School District	400075	Williston Public School #1	6,169,114	7.12%	439,241	0.612159%	5,966,086	7,052,545	7.12%	502,141	0.690855%	11,104,307				
School District	400076	Valley City Public School	949,407	7.12%	67,598	0.094209%	918,159	1,102,702	7.12%	78,512	0.108019%	1,736,220				
School District	400077	Dickinson Public Schools	5,463,875	7.12%	389,028	0.542178%	5,284,053	5,589,699	7.12%	397,987	0.547557%	8,801,038				
School District	400078	Drayton Public School #19	190,202	7.12%	13,542	0.018874%	183,946	250,192	7.12%	17,814	0.024508%	393,924				
School District	400079	Mohall Lansford Sherwood School	375,828	7.12%	26,759	0.037293%	363,457	386,754	7.12%	27,537	0.037886%	608,952				
School District	400080	Westhope Public School #17	282,701	7.12%	20,128	0.028052%	273,394	279,861	7.12%	19,926	0.027415%	440,649				
School District	400081	Kindred Public School District #2	440,889	7.12%	31,391	0.043749%	426,377	420,638	7.12%	29,949	0.041205%	662,300				
School District	400082	Grafton Public School District #3	1,610,902	7.12%	114,696	0.159849%	1,557,884	1,656,188	7.12%	117,921	0.162237%	2,607,681				
School District	400083	Wilton Public School District	295,834	7.12%	21,063	0.029355%	286,093	272,769	7.12%	19,421	0.026720%	429,478				
School District	400084	Sheyenne Valley Career And Tech Center	97,155	7.12%	6,917	0.009641%	93,961	106,191	7.12%	7,561	0.010402%	167,194				
School District	400085	White Shield School Dist #85	853,222	7.12%	60,749	0.084665%	825,143	1,121,844	7.12%	79,875	0.109894%	1,766,357				
School District	400086	Tgu School District #60	1,901,020	7.12%	135,353	0.188637%	1,838,451	1,852,080	7.12%	131,868	0.181426%	2,916,111				
School District	400087	Turtle Lake Mercer School District #72	423,962	7.12%	30,186	0.042070%	410,013	379,694	7.12%	27,034	0.037194%	597,830				
School District	400088	Lamoure School District #8	528,613	7.12%	37,637	0.052454%	511,215	430,958	7.12%	30,684	0.042216%	678,550				
School District	400089	Divide County School Dist #1	686,794	7.12%	48,900	0.068150%	664,188	645,060	7.12%	45,928	0.063189%	1,015,655				
School District	400090	Mott/Regent School Dist #1	391,194	7.12%	27,853	0.038818%	378,319	402,572	7.12%	28,663	0.039435%	633,850				
School District	400091	United Public School District #7	1,043,515	7.12%	74,298	0.103548%	1,009,176	1,111,076	7.12%	79,109	0.108839%	1,749,400				

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



					As of June 30, 20	116		As of June 30, 2017							
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate			
School District	400092	Kulm Public School District #7	\$ 352,302	7.12%	\$ 25,084	0.034959%		\$ 341,957	7.12%	\$ 24,347		\$ 538,423			
School District	400093	Midway Public School District #128	506,353	7.12%	36,052	0.050245%	489,687	506,933	7.12%	36,094	0.049658%	798,167			
School District	400094	Dunseith School District #1	1,281,108	7.12%	91,215	0.127124%	1,238,947	1,607,015	7.12%	114,419	0.157420%	2,530,256			
School District	400095	Carrington School District #49	426,736	7.12%	30,384	0.042345%	412,693	447,015	7.12%	31,827	0.043789%	703,833			
School District	400096	Glen Ullin Public School #48	342,323	7.12%	24,373	0.033969%	331,061	291,304	7.12%	20,741	0.028536%	458,667			
School District	400099	Manvel Public School	168,780	7.12%	12,017	0.016748%	163,226	210,380	7.12%	14,979	0.020608%	331,238			
School District	400100	Maple Valley School District	352,353	7.12%	25,088	0.034964%	340,758	313,010	7.12%	22,286	0.030662%	492,839			
School District	400101	North Border School District # 100	632,756	7.12%	45,052	0.062788%	611,930	645,968	7.12%	45,993	0.063278%	1,017,085			
School District	400102	Mckenzie Cty Public School #1	1,865,402	7.12%	132,817	0.185103%	1,804,009	2,274,255	7.12%	161,927	0.222782%	3,580,838			
School District	400103	Devils Lake Public School	2,832,581	7.12%	201,680	0.281076%	2,739,360	3,122,854	7.12%	222,347	0.305909%	4,916,962			
School District	400104	Mt Pleasant School Dist #4	402,657	7.12%	28,669	0.039955%	389,400	388,451	7.12%	27,658	0.038052%	611,621			
School District	400105	Central Cass Public School District #7	756,198	7.12%	53,841	0.075037%	731,309	1,004,329	7.12%	71,508	0.098382%	1,581,322			
School District	400106	Milnor Public School District #2	351,662	7.12%	25,038	0.034895%	340,086	398,356	7.12%	28,363	0.039022%	627,212			
School District	400107	Mapleton Public School	106,300	7.12%	7,569	0.010548%	102,801	116,378	7.12%	8,286	0.011400%	183,235			
School District	400108	Linton Public School District #36	470,193	7.12%	33,478	0.046657%	454,718	515,087	7.12%	36,674	0.050457%	811,010			
School District	400109	Tioga Public School District #15	741,899	7.12%	52,823	0.073618%	717,479	760,890	7.12%	54,175	0.074535%	1,198,022			
School District School District	400114 400117	Zeeland Public Schools Garrison Public School District #51	72,506	7.12% 7.12%	5,162 44,265	0.007195% 0.061691%	70,122	76,312	7.12% 7.12%	5,433	0.007475% 0.059176%	120,148			
School District	400117	Kenmare Public School District #28	621,704 548,492	7.12%	39,053	0.051691%	601,239 530,444	604,099 523,988	7.12%	43,012 37,308	0.059176%	951,153 825,025			
School District	400118	Lewis & Clark Public Schools	535,555	7.12%	38,132	0.054427%	517,930	406,820	7.12%	28,966	0.031329%	640,536			
School District	400119	Sw Special Education Unit	111,470	7.12%	7,937	0.033143%	107,800	102,791	7.12%	7,319	0.010069%	161,842			
School District	400121	North Valley Career & Technology Center	180,382	7.12%	12,843	0.017899%	174,443	186,217	7.12%	13,259	0.018241%	293,193			
School District	400122	Dakota Prairie Public School	619,360	7.12%	44,098	0.061459%	598,978	599,758	7.12%	42,703	0.058751%	944,321			
School District	400123	Beach Public School District #3	951,102	7.12%	67,718	0.094377%	919,796	821,257	7.12%	58,473	0.080449%	1,293,079			
School District	400124	Rolette Public School	232,186	7.12%	16,532	0.023040%	224,547	277,760	7.12%	19,777	0.027209%	437,338			
School District	400125	Drake Public School District	211,159	7.12%	15,035	0.020953%	204,207	213,415	7.12%	15,195	0.020906%	336,028			
School District	400137	New Salem Almont School District #49	408,091	7.12%	29,056	0.040495%	394,663	513,403	7.12%	36,554	0.050292%	808,357			
School District	400138	Max Public School	348,226	7.12%	24,794	0.034554%	336,762	354,517	7.12%	25,242	0.034728%	558,193			
School District	400139	East Central Special Education Unit	410,834	7.12%	29,251	0.040767%	397,314	451,962	7.12%	32,180	0.044273%	711,612			
School District	400140	North Sargent School District #3	310,490	7.12%	22,107	0.030810%	300,273	390,298	7.12%	27,789	0.038233%	614,530			
School District	400141	Wahpeton Public School District 37	1,422,423	7.12%	101,277	0.141146%	1,375,605	1,481,586	7.12%	105,489	0.145134%	2,332,780			
School District	400142	Medina Public School District #3	204,898	7.12%	14,589	0.020332%	198,155	214,401	7.12%	15,265	0.021002%	337,571			
School District	400143	Pingree-Buchanan School District	243,497	7.12%	17,337	0.024162%	235,482	274,954	7.12%	19,577	0.026934%	432,918			
School District	400144	West River Student Services	129,845	7.12%	9,245	0.012884%	125,567	127,989	7.12%	9,113	0.012538%	201,527			
School District	400145	Leeds Public School District 6	194,824	7.12%	13,871	0.019332%	188,409	165,102	7.12%	11,755	0.016173%	259,953			
School District	400147	Sawyer Public School	199,881	7.12%	14,232	0.019834%	193,302	186,809	7.12%	13,301	0.018299%	294,125			
School District	400148	Wilmac Multidistrict Special Education Unit	738,956	7.12%	52,614	0.073326%	714,633	791,181	7.12%	56,332	0.077503%	1,245,728			
School District	400149	Great Northwest Education Cooperative	150,330	7.12%	10,703	0.014917%	145,381	172,246	7.12%	12,264	0.016873%	271,204			
School District	400150	Anamoose Public School District #14	162,682	7.12%	11,583	0.016143%	157,329	160,443	7.12%	11,424	0.015717%	252,624			
School District School District	400151 400152	South Prairie School District #70 South East Education Cooperative	627,761	7.12% 7.12%	44,697	0.062292% 0.000000%	607,096	641,382 443,914	7.12% 7.12%	45,666 31,607	0.062829% 0.043485%	1,009,868 698,947			
School District	400152	South Heart Public School District #9	179,893	7.12%	12,808	0.017851%	173,975	280,968	7.12%	20,005	0.043483%	442,385			
Political Subdivision		Cass County Water Resource District	197,502	7.12%	14,062	0.017551%	191,002	242,952	7.12%	17,298	0.023799%	382,528			
Political Subdivision		Walsh County Water Resource District	49,680	7.12%	3,537	0.004930%	48,048	47,478	7.12%	3,380	0.004651%	74,757			
Political Subdivision		Ramsey County Soil Conservation District	34,077	7.12%	2,426	0.003381%	32,951	15,760	7.12%	1,122	0.001544%	24,817			
Political Subdivision	500006	James River Soil Conservation District	53,638	7.12%	3,819	0.005322%	51,868	55,334	7.12%	3,940	0.005420%	87,117			
Political Subdivision	500007	Burleigh County Soil Conservation District	179,883	7.12%	12,808	0.017850%	173,966	159,776	7.12%	11,376	0.015651%	251,563			
Political Subdivision	500008	Traill County Water Resource District	104,874	7.12%	7,467	0.010407%	101,426	54,630	7.12%	3,890	0.005351%	86,008			
Political Subdivision	500009	Grafton Park District	153,067	7.12%	10,898	0.015189%	148,032	162,360	7.12%	11,560	0.015904%	255,629			
Political Subdivision	500010	Cass County Soil Conservation District	200,291	7.12%	14,261	0.019875%	193,701	209,391	7.12%	14,909	0.020512%	329,695			
Political Subdivision	500013	Lake Metigoshe Recreation Service District	109,003	7.12%	7,761	0.010816%	105,412	158,010	7.12%	11,250	0.015478%	248,782			
Political Subdivision	500016	Greater Ramsey Water District	323,630	7.12%	23,042	0.032114%	312,982	335,133	7.12%	23,861	0.032829%	527,670			
Political Subdivision	500017	Carnegie Regional Library	82,842	7.12%	5,898	0.008220%	80,112	57,459	7.12%	4,091	0.005629%	90,477			
Political Subdivision		Griggs County Public Library	32,706	7.12%	2,329	0.003245%	31,626	45,340	7.12%	3,228	0.004441%	71,381			
Political Subdivision		R & T Water Supply Commerce Authority	397,155	7.12%	28,277	0.039410%	384,089	484,665	7.12%	34,508	0.047477%	763,111			
Political Subdivision		Consolidated Waste Ltd	131,505	7.12%	9,363	0.013049%	127,175	146,178	7.12%	10,408	0.014319%	230,153			
Political Subdivision		Walsh County Housing Authority	29,820	7.12%	2,123	0.002959%	28,838	29,820	7.12%	2,123	0.002921%	46,950			
Political Subdivision		Williams County Soil Conservation District	44,396	7.12%	3,161	0.004405%	42,931	49,619	7.12%	3,533	0.004861%	78,132			
Political Subdivision		Bowman City Park Board	84,893	7.12%	6,044	0.008424%	82,100	83,766	7.12%	5,964	0.008206%	131,897			
Political Subdivision		Williston Housing Authority	365,770	7.12%	26,043	0.036295%	353,730	265,556	7.12%	18,908	0.026013%	418,114			
Political Subdivision		Minot Rural Fire Department Central Plains Water District	132,072	7.12%	9,404	0.013105%	127,721	149,384	7.12%	10,636	0.014633%	235,200 279,048			
Political Subdivision Political Subdivision		Ransom County Soil Cons Dist	197,653 55,146	7.12% 7.12%	14,073 3,926	0.019613% 0.005472%	191,148 53,330	177,227 55,904	7.12% 7.12%	12,619 3,980	0.017361% 0.005476%	2/9,048 88,017			
Political Subdivision		Jamestown Regional Airport	134,524	7.12%	9,578	0.003472%	130,099	142,066	7.12%	10,115	0.003476%	223,692			
r orracar Jupurvištul	. 500050	Jamestown negronal rai put t	134,324	1.1470	2,310	0.01334370	130,033	142,000	1.1470	10,113	0.01331170	223,032			

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



### **Main System (Concluded)**

					As of June 30, 20	016	As of June 30, 2017							
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate		
Political Subdivision	500040	Fargo Park District	\$ 2,390,278	7.12%	\$ 170,188	0.237186%	\$ 2,311,609	\$ 3,130,157	7.12%	\$ 222,867	0.306625%	\$ 4,928,470		
Political Subdivision	500041	Bismarck Rural Fire Protection	466,557	7.12%	33,219	0.046296%	451,200	488,211	7.12%	34,761	0.047824%	768,689		
Political Subdivision	500045	Dunseith Community Nursing Home	1,269,992	7.12%	90,423	0.126021%	1,228,197	932,995	7.12%	66,429	0.091395%	1,469,018		
Political Subdivision	500047	Mercer County Soil Conservation District	96,237	7.12%	6,852	0.009550%	93,074	36,252	7.12%	2,581	0.003551%	57,076		
Political Subdivision	500049	West Fargo Park District	937,258	7.12%	66,733	0.093004%	906,415	1,083,177	7.12%	77,122	0.106106%	1,705,472		
Political Subdivision	500053	Stutsman County Housing Authority	132,566	7.12%	9,439	0.013154%	128,199	138,270	7.12%	9,845	0.013545%	217,713		
Political Subdivision	500054	Grand Forks County Water Resource District	53,375	7.12%	3,800	0.005296%	51,615	36,350	7.12%	2,588	0.003561%	57,237		
Political Subdivision	500055	Southeast Region Career & Technology Center	92,145	7.12%	6,561	0.009144%	89,117	95,078	7.12%	6,770	0.009314%	149,707		
Political Subdivision	500056	Cavalier County Job Development Authority	45,000	7.12%	3,204	0.004465%	43,516	46,734	7.12%	3,327	0.004578%	73,583		
Political Subdivision	500057	Barnes County Soil Conservation District	131,821	7.12%	9,386	0.013081%	127,487	74,317	7.12%	5,291	0.007280%	117,013		
Political Subdivision	500059	Traill Rural Water District	89,160	7.12%	6,348	0.008847%	86,223	106,330	7.12%	7,571	0.010416%	167,419		
Political Subdivision	500061	Ward County Water Resource District	34,662	7.12%	2,468	0.003439%	33,516	34,730	7.12%	2,473	0.003402%	54,681		
Political Subdivision	500063	Southwest Water Authority	2,743,931	7.12%	195,368	0.272279%	2,653,624	2,919,708	7.12%	207,883	0.286009%	4,597,103		
Political Subdivision	500068	Burleigh County Council On Aging	551,414	7.12%	39,261	0.054717%	533,271	665,329	7.12%	47,371	0.065174%	1,047,560		
Political Subdivision	500072	Watford City Park District	315,224	7.12%	22,444	0.031280%	304,854	495,203	7.12%	35,258	0.048509%	779,699		
Political Subdivision	500080	Western & Central Stark Soil Conservation District	100,446	7.12%	7,152	0.009967%	97,138	100,664	7.12%	7,167	0.009861%	158,499		
Political Subdivision	500081	Ramsey County Housing Authority	218,055	7.12%	15,526	0.021638%	210,883	235,564	7.12%	16,772	0.023075%	370,891		
Political Subdivision	500082	Grand Forks Public Library	557,767	7.12%	39,713	0.055347%	539,410	603,983	7.12%	43,004	0.059165%	950,976		
Political Subdivision	500084	Rolette County Soil Conservation District	32,240	7.12%	2,295	0.003199%	31,177	33,852	7.12%	2,410	0.003316%	53,299		
Political Subdivision	500085	Jamestown Parks And Recreation District	169,214	7.12%	12,048	0.016791%	163,645	347,250	7.12%	24,724	0.034016%	546,749		
Political Subdivision	500091	Ramsey County Water Resource District	17,392	7.12%	1,238	0.001726%	16,822	30,880	7.12%	2,199	0.003025%	48,622		
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	303,690	7.12%	21,623	0.030135%	293,695	330,435	7.12%	23,527	0.032369%	520,276		
Political Subdivision	500108	North Dakota Firefighters Association	184,624	7.12%	13,145	0.018320%	178,546	117,727	7.12%	8,382	0.011532%	185,357		
Political Subdivision	500109	James River Valley Library System	331,876	7.12%	23,630	0.032932%	320,954	308,456	7.12%	21,962	0.030216%	485,670		
Political Subdivision	500110	Grand Forks Park District	1,580,206	7.12%	112,511	0.156803%	1,528,198	1,698,443	7.12%	120,929	0.166376%	2,674,208		
Political Subdivision	500111	Mcintosh County Housing Authority	37,962	7.12%	2,703	0.003767%	36,713	37,992	7.12%	2,705	0.003722%	59,825		
School District	500113	Lonetree Special Education Unit	78,926	7.12%	5,620	0.007832%	76,330	87,597	7.12%	6,237	0.008581%	137,925		
School District	500114	Roughrider Education Services Program (RESP)	32,796	7.12%	2,335	0.003254%	31,713	31,840	7.12%	2,267	0.003119%	50,133		
Political Subdivision	500116	Western Area Water Supply Authority	1,019,044	7.12%	72,556	0.101119%	985,503	983,750	7.12%	70,043	0.096366%	1,548,918		
Political Subdivision	500118	Crosby Park District	-	7.12%		0.000000%	-	83,147	7.12%	5,920	0.008145%	130,917		
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	138,836	7.12%	9,885	0.013777%	134,270	129,606	7.12%	9,228	0.012696%	204,066		
Political Subdivision	500121	Devils Lake Park Board	356,601	7.12%	25,390	0.035385%	344,861	373,530	7.12%	26,595	0.036590%	588,121		
Political Subdivision	500122	North Central Soil Conservation District	87,209	7.12%	6,209	0.008654%	84,342	69,480	7.12%	4,947	0.006806%	109,395		
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	7.12%		0.000000%	-	55,384	7.12%	3,943	0.005425%	87,198		
Political Subdivision	500125	Wahpeton Park Board	-	7.12%		0.000000%	-	533,233	7.12%	37,966	0.052235%	839,588		
State	030500	Tobacco Prevention/Control Committee	694,008	7.12%	49,413	0.068866%	671,166	-	7.12%		0.000000%	-		
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	47,436	7.12%	3,377	0.004707%	45,874	-	7.12%		0.000000%	-		
Political Subdivision	500039	Pierce County Soil Conservation District	44,831	7.12%	3,192	0.004449%	43,360	-	7.12%	-	0.000000%	-		
		Total Main System	\$ 1,007,764,043	7.12%	\$ 71,752,797	99.999994%	\$ 974,597,407	\$ 1,020,843,250	7.12%	72,684,041	99.999992%	1,607,328,057		

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



#### **Judges System**

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



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

### **Law Enforcement with Prior Main System Service System**

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

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



## **Schedule of Net Pension Liability by Employer\***

#### **Law Enforcement without Prior Main System Service System**

			-		As of June 30, 20	16				As of June 30, 20:	17	
Employer Type	Employer ID	Employer	2016 Payroll	Current Contribution Rate	Estimated 2016-2017 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
City	200027	City of Mandan	\$ -	7.93%	\$ -	0.000000%	\$ -	\$ 1,797,528	7.93%	\$ 142,544	30.483228%	\$ 298,382
City	200097	City Of Devils Lake	760,439	7.93%	60,303	16.454400%	10,539	773,340	7.93%	61,326	13.114622%	128,371
City	200118	City of Berthold	49,440	7.93%	3,921	1.069784%	685	54,508	7.93%	4,322	0.924369%	9,048
County	300002	Barnes County	798,414	7.93%	63,314	17.276101%	11,066	770,780	7.93%	61,123	13.071208%	127,946
County	300030	Morton County	2,198,112	7.93%	174,310	47.562790%	30,465	1,722,041	7.93%	136,558	29.203088%	285,852
County	300040	Rolette County	815,090	7.93%	64,637	17.636926%	11,297	778,580	7.93%	61,741	13.203484%	129,241
		Total Law Enforcement without Prior Main System Service System	\$ 4,621,494	7.93%	\$ 366,485	100.000001%	\$ 64,052	\$ 5,896,777	7.93%	\$ 467,614	99.999999%	\$ 978,840

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



#### **Main System**

			As of June 30, 2017							
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher				
				5.44%	6.44%	7.44%				
State of ND State of ND	010100 010800	Governor's Office Secretary Of State	0.115412% 0.155099%	\$ 2,518,287 3,384,256	\$ 1,855,050 2,492,950	\$ 1,303,264 1,751,421				
State	011000	Office Of Management & Budget	0.304766%	6,649,986	4,898,590	3,441,502				
State	011200	Information Technology Dept	2.301399%	50,216,462	36,991,035	25,988,031				
State	011700	State Auditor's Office	0.378755%	8,264,423	6,087,836	4,277,006				
State	011800	Central Services	0.133220%	2,906,857	2,141,283	1,504,357				
State of ND	012000	State Treasurer's Office	0.038728%	845,044	622,486	437,327				
State	012500	Attorney General's Office	1.084959%	23,673,775	17,438,852	12,251,656				
State of ND	012700	Tax Department	0.666515%	14,543,339	10,713,083	7,526,471				
State of ND	013000	Facility Management	0.196185%	4,280,751	3,153,337	2,215,375				
State of ND	014000	Office Of Administrative Hearings	0.042218%	921,196	678,582	476,737				
State	016000	Legislative Council	0.265661%	5,796,716	4,270,044	2,999,917				
State of ND	018000	ND Supreme Court	1.778661%	38,810,333	28,588,919	20,085,130				
State of ND	018800	Commission On Legal Counsel For Indigents	0.238183%	5,197,146	3,828,382	2,689,628				
State	019000	Retirement & Investment Office	0.156317%	3,410,833	2,512,527	1,765,175				
State	019200	ND Public Employees Retirement System	0.193695%	4,226,419	3,113,314	2,187,257				
State of ND	020100	Public Instruction	0.494285%	10,785,285	7,944,782	5,581,602				
State	020200	Education Standards & Practice	0.041092%	896,626	660,483	464,022				
State of ND	021500	ND University System Office	0.082373%	1,797,377	1,324,004	930,179				
State of ND State of ND	022300	ND Youth Correctional Center Juvenile Services - DOCR	0.308007%	6,720,704	4,950,683	3,478,100				
State	022400 022600	Land Department	0.157427% 0.199582%	3,435,053 4,354,874	2,530,369 3,207,938	1,777,709 2,253,735				
State	022700	Bismarck State College	0.415999%	9,077,086	6,686,469	4,697,575				
State	022800	Lake Region State College	0.168076%	3,667,414	2,701,533	1,897,960				
State	022900	Williston State College	0.114938%	2,507,944	1,847,431	1,297,912				
State	023000	University Of North Dakota	3.860847%	84,243,573	62,056,482	43,597,747				
State	023500	North Dakota State University	3.178164%	69,347,449	51,083,526	35,888,703				
State	023800	ND St College Of Science	0.521646%	11,382,301	8,384,563	5,890,570				
State	023900	Dickinson State University	0.242282%	5,286,586	3,894,267	2,735,915				
State	024000	Mayville State University	0.287152%	6,265,649	4,615,475	3,242,599				
State	024100	Minot State University	0.517824%	11,298,905	8,323,131	5,847,411				
State	024200	Valley City State University	0.177009%	3,862,331	2,845,116	1,998,834				
State of ND	025000	ND State Library	0.117778%	2,569,913	1,893,079	1,329,982				
State of ND	025200	SCHOOL FOR THE DEAF	0.126689%	2,764,350	2,036,308	1,430,607				
State of ND	025300	School For The Blind	0.071715%	1,564,819	1,152,695	809,826				
State	026100	ND Board Of Nursing	0.061735%	1,347,056	992,284	697,129				
State of ND	027000	Career & Technical Education	0.154532%	3,371,884	2,483,836	1,745,018				
State of ND State of ND	030100	ND Department Of Health	1.888197%	41,200,406	30,349,522	21,322,040				
State of ND	031000 031200	Life Skills and Transition Center  North Dakota State Hospital	1.245354% 1.692238%	27,173,589 36,924,586	20,016,926	14,062,880				
State of ND	031200	ND Veterans Home	0.486928%	10,624,755	27,199,818 7,826,531	19,109,217 5,498,525				
State of ND	031500	Indian Affairs Commission	0.020966%	457,478	336,992	236,754				
State of ND	032100	Veterans Affairs Department	0.036555%	797,629	587,559	412,789				
State of ND	032500	Department Of Human Services	6.704064%	146,282,488	107,756,310	75,704,136				
State of ND	036000	Protection & Advocacy Project	0.175272%	3,824,430	2,817,196	1,979,220				
State	038000	Job Service North Dakota	0.835667%	18,234,230	13,431,911	9,436,582				
State	040100	Insurance Department	0.248098%	5,413,491	3,987,749	2,801,591				
State of ND	040500	Industrial Commission	0.714281%	15,585,591	11,480,840	8,065,858				
State of ND	040600	ND Department Of Labor	0.065858%	1,437,020	1,058,554	743,687				
State of ND	040800	Public Service Commission	0.275647%	6,014,610	4,430,552	3,112,682				
State of ND	041200	Aeronautics Commission	0.040653%	887,047	653,427	459,065				
State of ND	041300	Department Of Financial Institutions	0.227102%	4,955,359	3,650,274	2,564,498				
State of ND	041400	ND Securities Department	0.062115%	1,355,348	998,392	701,420				
State	042600	State Board Of Law Examiners	0.031545%	688,311	507,032	356,215				
State	042700	ND State Board Of Cosmetology	0.006383%	139,277	102,596	72,079				
State	042800	ND State Plumbing Board	0.037370%	815,412	600,659	421,992				
State	047100	Bank Of North Dakota	1.040712%	22,708,307	16,727,657	11,752,006				
State	047200	Public Finance Authority	0.016523% 0.242994%	360,531 5 202 122	265,579	186,582				
State State	047300 047500	Housing Finance Agency Mill & Elevator Association	0.242994%	5,302,122 16,364,237	3,905,711 12,054,415	2,743,955 8,468,823				
State	047500	Workforce Safety & Insurance	1.546833%	33,751,853	24,862,683	17,467,264				
State of ND	050200	Field Services Division	0.719071%	15,690,109	11,557,831	8,119,948				
State of ND	050400	Highway Patrol	0.174484%	3,807,236	2,804,531	1,970,321				
State of ND	051700	Department Of Corrections Transitional Services	0.203366%	4,437,440	3,268,759	2,296,465				
State of ND	051800	James River Correctional Ctr	0.766848%	16,732,602	12,325,764	8,659,459				

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



				As of J	une 30, 2017	
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
				5.44%	6.44%	7.44%
State of ND	051900	State Penitentiary	1.052938%	\$ 22,975,078	\$ 16,924,169	\$ 11,890,066
State	052000	Rough Rider Industries	0.129550%	2,826,777	2,082,294	1,462,914
State of ND	053000	Department Of Corrections And Rehabilitation	0.671442%	14,650,846	10,792,276	7,582,108
State of ND	054000	Adjutant General ND National Guard	1.057002%	23,063,754	16,989,491	11,935,958
State of ND	060100	Department Of Commerce	0.424495%	9,262,469	6,823,028	4,793,514
State of ND	060200	Dept Of Agriculture	0.374853%	8,179,282	6,025,118	4,232,943
State of ND	060700	Milk Marketing Board	0.020046%	437,403	322,205	226,365
State of ND	060800	ND Oilseed Council	0.002811%	61,336	45,182	31,743
State	061100	ND Soybean Council	0.042079%	918,163	676,348	475,168
State of ND State of ND	061400	ND Corn Utilization Council State Seed Department	0.020489%	447,069	329,325	231,367
State of ND	061600 062400	Beef Commission	0.137549% 0.016960%	3,001,315 370,067	2,210,864 272,603	1,553,241 191,517
State of ND	062500	ND Wheat Commission	0.042895%	935,968	689,463	484,382
State of ND	062600	ND Barley Council	0.012587% 0.103911%	274,648	202,314	142,136
State State of ND	066500 067000	State Fair Association		2,267,335	1,670,191	1,173,392
State of ND	070100	Racing Commission Historical Society	0.013057% 0.398601%	284,903 8,697,463	209,869 6,406,826	147,443 4,501,112
State of ND	070100	ND Council On The Arts	0.031635%	690,275	508,478	4,301,112 357,231
State of ND State of ND	072000 075000	Game & Fish Department	1.009479% 0.349852%	22,026,803	16,225,640	11,399,315 3,950,625
State of ND	073000	Parks & Recreation Department	0.596318%	7,633,761 13,011,642	5,623,270 9,584,787	6,733,787
State	080100	Water Commission  Department Of Transportation	5.943149%		95,525,909	67,111,674
	090000	ND State Board Of Accountancy	0.027418%	129,679,344	440,697	309,612
State	090000	Board Of Medical Examiners	0.027418%	598,260	437,740	307,534
State	090200		0.027234%	594,245		249,672
State	090600	Board Of Pharmacy	0.002110%	482,440	355,380	102,873
State State	090900	Real Estate Commission Electrical Board	0.141058%	198,780 3,077,882	146,428	1,592,866
State	090500	ND System Information Technology Services	0.205547%	4,485,030	2,267,265 3,303,815	2,321,093
District Health Unit	100002	McIntosh District Health Unit	0.203347%	141,262	104,058	73,106
District Health Unit	100002	Wells County Dist Health Unit	0.020069%	437,905	322,575	226,625
District Health Unit	100003	Central Valley Health Unit	0.113630%	2,479,403	1,826,407	1,283,141
District Health Unit	100004	Dickey County Health District	0.018787%	409,932	301,969	212,148
District Health Unit	100003	Emmons County Public Health	0.016862%	367,928	271,028	190,410
District Health Unit	100007	Rolette County Public Health	0.041181%	898,568	661,914	465,027
District Health Unit	100007	Towner County Public Health Unit	0.007951%	173,491	127,799	89,785
District Health Unit	100008	Nelson-Griggs District Health Unit	0.013766%	300,374	221,265	155,449
District Health Unit	100003	First District Health Unit	0.224769%	4,904,453	3,612,775	2,538,153
District Health Unit	100010	Lake Region District Health Unit	0.076889%	1,677,716	1,235,859	868,252
District Health Unit	100011	Garrison Diversion Conservancy District	0.175024%	3,819,019	2,813,210	1,976,419
District Health Unit	100012	Upper Missouri Health Unit	0.098503%	2,149,333	1,583,266	1,112,323
District Health Unit	100013	Kidder County District Health Unit	0.004141%	90,357	66,559	46,761
District Health Unit	100015	Southwestern District Health Unit	0.124872%	2,724,704	2,007,103	1,410,089
District Health Unit	100017	City-County Health District	0.052687%	1,149,629	846,853	594,956
District Health Unit	100018	Sargent County District Health Unit	0.010162%	221,735	163,337	114,752
District Health Unit	100019	Traill District Health Unit	0.016138%	352,131	259,391	182,235
District Health Unit	100021	Cavalier County Health Dist	0.011507%	251,082	184,955	129,940
District Health Unit	100022	Walsh County Health District	0.024819%	541,550	398,923	280,263
District Health Unit	100023	Custer Health Unit	0.135621%	2,959,246	2,179,875	1,531,470
Political Subdivision		Southeast Water Users District	0.047231%	1,030,579	759,157	533,345
City	200002	City Of Mcville	0.011203%	244,449	180,069	126,507
City	200003	City Of Drayton	0.025996%	567,232	417,841	293,554
City	200004	City Of Fessenden	0.004169%	90,967	67,010	47,077
City	200005	City Of Westhope	0.016226%	354,051	260,805	183,228
City	200006	City Of Belfield	0.046754%	1,020,171	751,490	527,959
City	200008	City Of Rolla	0.034176%	745,719	549,320	385,925
City	200009	City of New Town	0.089008%	1,942,152	1,430,651	1,005,103
City	200010	City Of Cavalier	0.042471%	926,716	682,648	479,594
City	200011	City Of Harvey	0.052615%	1,148,058	845,696	594,143
City	200012	City Of Napoleon	0.007059%	154,027	113,461	79,712
City	200014	City Of Grand Forks	2.177290%	47,508,407	34,996,196	24,586,558
City	200015	City Of Killdeer	0.089968%	1,963,099	1,446,081	1,015,943
City	200016	City Of Ellendale	0.031008%	676,594	498,400	350,151
City	200017	City of Wishek	0.022255%	485,603	357,711	251,310
City	200018	City Of Granville	0.001769%	38,600	28,434	19,976
City	200019	City Of Linton	0.023663%	516,326	380,342	267,209

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



				As of .	lune 30, 2017	
			Proportionate	Net Pension Liability At	Net Pension Liability Under	Net Pension Liability At
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.44%	6.44%	7.44%
City	200020	City Of Finley	0.008692%	\$ 189,659	\$ 139,709	\$ 98,152
City	200021	City Of Wilton	0.013656%	297,974	219,497	154,207
City City	200022 200025	City Of Ray City Of Medora	0.020117% 0.026639%	438,952 581,262	323,346 428,176	227,167 300,815
City	200025	City of Velva	0.016006%	349,250	257,269	180,744
City	200028	City Of Thompson	0.012267%	267,666	197,171	138,522
City	200029	City Of Williston	1.264683%	27,595,348	20,327,606	14,281,149
City	200030	City Of Bowman	0.060858%	1,327,920	978,188	687,225
City	200031	City Of Tioga	0.079458%	1,733,771	1,277,151	897,262
City	200033	City Of Rhame	0.004758%	103,819	76,477	53,729
City	200035	City Of Fargo	2.912473%	63,550,079	46,812,999	32,888,447
City	200036 200037	City Of Jamestown City Of Beach	0.505996% 0.019823%	11,040,819 432,537	8,133,016 318,621	5,713,846 223,847
City City	200037	City Of Beach	0.005805%	126,665	93,305	65,552
City	200030	City Of Kulm	0.003865%	159,853	117,753	82,727
City	200041	City Of Harwood	0.013723%	299,435	220,574	154,964
City	200045	City Of Mapleton	0.014355%	313,226	230,732	162,101
City	200046	City Of Wahpeton	0.211301%	4,610,582	3,396,301	2,386,069
City	200049	City Of Elgin	0.006108%	133,276	98,176	68,973
City	200050	City Of Rugby	0.056792%	1,239,200	912,834	641,311
City	200051	City Of New Salem	0.011838%	258,305	190,276	133,678
City City	200052 200053	City Of Walhalla City Of Gwinner	0.025944% 0.014773%	566,097 322,346	417,005 237,451	292,967 166,821
City	200053	City Of Kenmare	0.014773%	628,175	462,734	325,093
City	200055	City Of Watford City	0.340415%	7,427,846	5,471,586	3,844,060
City	200057	City Of Cooperstown	0.017178%	374,823	276,107	193,979
City	200058	City Of New England	0.009876%	215,494	158,740	111,523
City	200059	City Of Carrington	0.065871%	1,437,303	1,058,763	743,833
City	200060	City Of Mott	0.011317%	246,937	181,901	127,795
City	200061	City Of Larimore	0.010285%	224,418	165,314	116,141
City	200062	City Of Sherwood	0.003132%	68,340	50,342	35,367
City	200063 200064	City Of Lamoure	0.017894%	390,447	287,615	202,064
City City	200064	City Of Michigan City Of Park River	0.005252% 0.043961%	114,598 959,228	84,417 706,598	59,307 496,420
City	200067	City Of Hatton	0.006130%	133,756	98,529	69,222
City	200069	City Of Northwood	0.026720%	583,030	429,478	301,730
City	200070	City Of Powers Lake	0.003893%	84,945	62,573	43,961
City	200072	City Of Towner	0.006013%	131,203	96,649	67,900
City	200073	City Of Pembina	0.009003%	196,445	144,708	101,664
City	200075	City Of Underwood	0.008324%	181,629	133,794	93,997
City	200076	City Of New Leipzig	0.002554%	55,728	41,051	28,840
City	200077	City Of Stanley	0.067653%	1,476,187	1,087,406	763,956
City City	200080 200083	City Of Crosby City Of Grafton	0.018564% 0.148967%	405,066 3,250,456	298,384 2,394,389	209,630 1,682,176
City	200083	City Of Emerado	0.007121%	155,380	114,458	80,412
City	200085	City Of Lincoln	0.046476%	1,014,105	747,022	524,820
City	200086	City Of Minto	0.008100%	176,742	130,194	91,467
City	200087	City Of Ashley	0.011909%	259,854	191,417	134,480
City	200088	City Of Neche	0.003997%	87,214	64,245	45,135
City	200089	City Of Surrey	0.043024%	938,782	691,537	485,839
City	200090	City Of Hankinson	0.020390%	444,909	327,734	230,249
City	200091	City Of New Rockford City Of West Fargo	0.019730% 0.748489%	430,508 16,332,009	317,126	222,797
City City	200094 200097	City Of West Fargo City Of Devils Lake	0.748489%	1,954,480	12,030,675 1,439,732	8,452,144 1,011,483
City	200098	City Of Oakes	0.056993%	1,243,586	916,065	643,581
City	200100	City Of Mohall	0.014248%	310,891	229,012	160,892
City	200101	City Of Lidgerwood	0.006826%	148,943	109,716	77,081
City	200102	City Of Mcclusky	0.003440%	75,061	55,292	38,845
City	200103	City Of Burlington	0.017974%	392,192	288,901	202,967
City	200104	City Of Lisbon	0.043468%	948,471	698,673	490,853
City	200110	City Of Halliday	0.011855%	258,676	190,549	133,870
City	200111	City of Maddock	0.012966%	282,918	208,406	146,416
City City	200114 200115	City of Regent City of Lakota	0.006190% 0.020151%	135,066 439,694	99,494 323,893	69,899 227,551
City	200113	City of Lakota City of Alexander	0.020131%	177,178	130,515	91,693
1		,	0.00012070	1,,,170	150,515	32,333

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



				As of J	une 30, 2017	
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
				5.44%	6.44%	7.44%
City	200118	City of Berthold	0.003195%	\$ 69,715	\$ 51,354	\$ 36,079
City	200119	City of Carson	0.006958%	151,823	111,838	78,572
City	200120	City of Dodge	0.003355%	73,206	53,926	37,886
County	300001	Adams County	0.095041%	2,073,792	1,527,621	1,073,229
County	300002	Barnes County	0.309650%	6,756,554	4,977,092	3,496,653
County	300003	Benson County Billings County	0.178197%	3,888,254	2,864,211 4,271,587	2,012,250
County	300004	Bottineau County	0.265757%	5,798,810		3,001,001 3,519,565
County	300005 300006	Bowman County	0.311679% 0.151383%	6,800,827	5,009,704	1,709,459
County County	300007	Burke County	0.151383%	3,303,173 3,392,307	2,433,222 2,498,881	1,755,587
County	300007	Burleigh County	1.551922%	33,862,894	24,944,480	17,524,730
County	300009	Cass County	1.586084%	34,608,308	25,493,575	17,910,497
County	300010	Cavalier County	0.197433%	4,307,983	3,173,396	2,229,468
County	300011	Dickey County	0.172414%	3,762,069	2,771,259	1,946,946
County	300012	Divide County	0.252033%	5,499,353	4,050,997	2,846,026
County	300013	Dunn County	0.378499%	8,258,838	6,083,721	4,274,115
County	300014	Eddy County	0.088085%	1,922,012	1,415,815	994,680
County	300015	Emmons County	0.135829%	2,963,785	2,183,218	1,533,818
County	300016	Foster County	0.114180%	2,491,404	1,835,247	1,289,352
County	300018	Grand Forks County	1.481789%	32,332,594	23,817,212	16,732,769
County	300019	Grant County	0.111891%	2,441,458	1,798,456	1,263,504
County	300020	Griggs County	0.075534%	1,648,150	1,214,079	852,951
County	300021	Hettinger County	0.114147%	2,490,684	1,834,717	1,288,979
County	300023	Lamoure County	0.170663%	3,723,862	2,743,114	1,927,174
County	300024	Logan County	0.074686%	1,629,646	1,200,449	843,375
County	300025	Mchenry County	0.135212%	2,950,322	2,173,301	1,526,851
County	300026	Mcintosh County	0.106098%	2,315,055	1,705,343	1,198,088
County	300027	Mckenzie County	0.990249%	21,607,205	15,916,551	11,182,164
County	300028	Mclean County	0.409178%	8,928,252	6,576,833	4,620,551
County	300029	Mercer County	0.346070%	7,551,238	5,562,481	3,907,918
County	300030	Morton County	0.582935%	12,719,625	9,369,679	6,582,662
County	300031	Mountrail County	0.628578%	13,715,554	10,103,311	7,098,076
County	300032	Nelson County	0.146503%	3,196,691	2,354,784	1,654,352
County	300033 300034	Oliver County	0.073096% 0.283423%	1,594,953	1,174,893	825,420 3,200,491
County	300034	Pembina County Pierce County	0.225914%	6,184,282 4,929,437	4,555,538 3,631,179	2,551,083
County County	300035	Ramsey County	0.336521%	7,342,879	5,408,997	3,800,088
County	300030	Ransom County	0.150459%	3,283,011	2,418,370	1,699,024
County	300037	Renville County	0.128990%	2,814,558	2,073,293	1,456,591
County	300039	Richland County	0.562397%	12,271,487	9,039,565	6,350,742
County	300040	Rolette County	0.207947%	4,537,398	3,342,391	2,348,195
County	300042	Sheridan County	0.059071%	1,288,928	949,465	667,046
County	300044	Slope County	0.053563%	1,168,743	860,933	604,848
County	300045	Stark County	0.578532%	12,623,552	9,298,908	6,532,943
County	300046	Steele County	0.094421%	2,060,264	1,517,655	1,066,228
County	300047	Stutsman County	0.627922%	13,701,240	10,092,767	7,090,668
County	300048	Towner County	0.107431%	2,344,141	1,726,769	1,213,140
County	300049	Traill County	0.290388%	6,336,258	4,667,488	3,279,141
County	300050	Walsh County	0.329503%	7,189,746	5,296,195	3,720,839
County	300051	Ward County	0.998332%	21,783,576	16,046,472	11,273,440
County	300052	Wells County	0.151167%	3,298,460	2,429,750	1,707,019
County	300053	Williams County	1.028284%	22,437,128	16,527,899	11,611,666
School District	400002	Mcclusky Public Schools	0.013739%	299,785	220,831	155,145
School District	400003	Lake Region Special Education Unit	0.057984%	1,265,209	931,993	654,771
School District	400004	Lidgerwood Public School	0.032138%	701,250	516,563	362,911
School District	400006	Halliday Public School	0.004551%	99,303	73,150	51,391
School District	400007	Oliver-Mercer Special Education Unit	0.033420%	729,223	537,169	377,388
School District	400008	Underwood School District #8	0.030750%	670,964	494,253	347,237
School District	400010	New Town Public School District	0.170674%	3,724,102	2,743,291	1,927,298
School District	400011	Bottineau Public School	0.139109%	3,035,354	2,235,938	1,570,857
School District	400012	Peace Garden Special Services	0.034946%	762,521	561,697	394,620
School District	400014	Beulah Public School #27	0.098103%	2,140,605	1,576,837	1,107,806
School District	400016	St John School District #3	0.076552%	1,670,362	1,230,442	864,446
School District	400017	Ellendale Public School District #40	0.045165%	985,499	725,950	510,016
School District	400018	Rural Cass Special Education Unit	0.021314%	465,071	342,586	240,684

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



				As of J	une 30, 2017	
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
				5.44%	6.44%	7.44%
School District	400019	Fargo Public Schools	2.192320%	\$ 47,836,361	\$ 35,237,777	\$ 24,756,281
School District	400020	Surrey Schools	0.061317%	1,337,935	985,565	692,408
School District	400021	Jamestown Public School District #1	0.309901%	6,762,031	4,981,126	3,499,487
School District	400023	Warwick Public School	0.042029%	917,072	675,544	474,603
School District School District	400024	Souris Valley Special Services	0.034217%	746,614	549,979	386,388
School District	400025 400026	Rugby Public School District #5 Billings County School District	0.066884% 0.039135%	1,459,407 853,925	1,075,045	755,273 441,923
School District	400028	Belcourt School District #7	0.513612%	11,206,999	629,028 8,255,430	5,799,848
School District	400027	West Fargo Public School #6	1.650012%	36,003,215	26,521,108	18,632,390
School District	400028	Minot Public School District #1	1.668059%	36,397,001	26,811,182	18,836,181
School District	400030	Belfield Public School #13	0.036929%	805,790	593,570	417,012
School District	400031	Minto Public School District #20	0.037854%	825,973	608,438	427,458
School District	400033	Harvey Public School Dist #38	0.067126%	1,464,687	1,078,935	758,005
School District	400034	Oakes Public Schools	0.062506%	1,363,879	1,004,677	705,835
School District	400035	Larimore Public School District #44	0.058429%	1,274,919	939,146	659,796
School District	400036	Hazen Public School District #3	0.060685%	1,324,145	975,407	685,272
School District	400038	Park River Area School District	0.056497%	1,232,763	908,092	637,980
School District	400039	Hillsboro Public School	0.056895%	1,241,447	914,489	642,474
School District	400040	Lisbon Public School	0.063700%	1,389,932	1,023,868	719,318
School District	400042	Northern Cass School District # 97	0.054920%	1,198,353	882,745	620,172
School District	400043	Mandaree Public School #36	0.041665%	909,129	669,693	470,493
School District	400044	Thompson Public School	0.036619%	799,026	588,588	413,512
School District	400045	Northern Plains Special Ed Unit	0.012184%	265,855	195,837	137,585
School District	400046	Bowman County School District #1	0.070249%	1,532,831	1,129,132	793,271
School District	400047	Apple Creek Elementary School	0.003394%	74,057	54,553	38,326
School District	400048	Burke Central School	0.018112%	395,203	291,119	204,526
School District	400049	Washburn Public School	0.041139%	897,652	661,239	464,553
School District	400050	Enderlin Area School District #24	0.054218%	1,183,035	871,461	612,245
School District	400051	Midkota School	0.017863%	389,770	287,117	201,714
School District	400052	Velva Public School	0.039884%	870,268	641,067	450,381
School District	400053	Sheyenne Valley Special Education Unit	0.055938%	1,220,566	899,107	631,667
School District	400054	Center Stanton Public School	0.025778%	562,475	414,337	291,092
School District	400055	Burleigh County Special Education Unit	0.005022%	109,580	80,720	56,710
School District School District	400056 400057	New Rockford Sheyenne Public School  James River Multidistrict Special Education Unit	0.028330% 0.044031%	618,160 960,755	455,356 707,723	319,910 497,210
School District	400057	Newburg United Public School	0.022674%	494,746	364,446	256,041
School District	400058	Napoleon Public School District #2	0.022674%	643,231	473,824	332,885
School District	400059	Yellowstone School District #14	0.018334%	400,047	294,688	207,033
School District	400061	Cavalier Public Schools	0.043441%	947,881	698,239	490,548
School District	400062	Richland School District # 44	0.037120%	809,957	596,640	419,169
School District	400063	Fort Totten School District # 30	0.044612%	973,433	717,061	503,771
School District	400064	Bismarck Public Schools	2.418788%	52,777,886	38,877,861	27,313,620
School District	400065	Solen Public School Dist #3	0.045188%	986,001	726,319	510,275
School District	400068	Lakota Public School District # 66	0.032154%	701,599	516,820	363,092
School District	400069	Stanley Community Public School District # 2	0.138669%	3,025,754	2,228,866	1,565,889
School District	400070	Mandan Public School District #1	0.746515%	16,288,936	11,998,946	8,429,853
School District	400072	Killdeer Public School #16	0.059963%	1,308,391	963,802	677,119
School District	400073	Glenburn School District	0.044843%	978,473	720,774	506,379
School District	400074	New Public School #8	0.070838%	1,545,683	1,138,599	799,922
School District	400075	Williston Public School #1	0.690855%	15,074,437	11,104,307	7,801,325
School District	400076	Valley City Public School	0.108019%	2,356,972	1,736,220	1,219,780
School District	400077	Dickinson Public Schools	0.547557%	11,947,678	8,801,038	6,183,164
School District	400078	Drayton Public School #19	0.024508%	534,764	393,924	276,751
School District	400079	Mohall Lansford Sherwood School	0.037886%	826,671	608,952	427,819
School District	400080	Westhope Public School #17	0.027415%	598,195	440,649	309,578
School District	400081	Kindred Public School District #2	0.041205%	899,092	662,300	465,298
School District	400082	Grafton Public School District #3	0.162237%	3,540,007	2,607,681	1,832,025
School District	400083	Wilton Public School District	0.026720%	583,030	429,478	301,730
School District	400084	Sheyenne Valley Career And Tech Center	0.010402%	226,971	167,194	117,462
School District	400085	White Shield School Dist #85	0.109894%	2,397,884	1,766,357	1,240,953
School District	400086	Tgu School District #60	0.181426%	3,958,710	2,916,111	2,048,712
School District	400087	Turtle Lake Mercer School District #72	0.037194%	811,572	597,830	420,005
School District	400088	Lamoure School District #8	0.042216%	921,152	678,550	476,715
School District	400089	Divide County School Dist #1	0.063189%	1,378,782	1,015,655	713,548
School District	400090	Mott/Regent School Dist #1	0.039435%	860,471	633,850	445,311

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



			As of June 30, 2017							
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liabil Discount Rate 1% L		Net Pension Liability Under Current Discount Rate		Pension Liability At		
				5.44%		6.44%		7.44%		
School District	400091	United Public School District # 7	0.108839%	\$ 2,3	74,864	\$ 1,749,400	\$	1,229,040		
School District	400092	Kulm Public School District #7	0.033498%	7	30,925	538,423		378,269		
School District	400093	Midway Public School District #128	0.049658%		83,536	798,167		560,752		
School District	400094	Dunseith School District #1	0.157420%		34,900	2,530,256		1,777,630		
School District	400095	Carrington School District #49	0.043789%		55,475	703,833		494,477		
School District	400096	Glen Ullin Public School #48	0.028536%		22,655	458,667		322,236		
School District School District	400099 400100	Manvel Public School  Maple Valley School District	0.020608% 0.030662%		49,666 69,044	331,238 492,839		232,711 346,244		
School District	400100	North Border School District # 100	0.063278%		80,724	1,017,085		714,553		
School District	400101	Mckenzie Cty Public School #1	0.222782%		61,097	3,580,838		2,515,716		
School District	400103	Devils Lake Public School	0.305909%	-	74,926	4,916,962		3,454,409		
School District	400104	Mt Pleasant School Dist #4	0.038052%		30,294	611,621		429,694		
School District	400105	Central Cass Public School District #7	0.098382%		46,692	1,581,322		1,110,957		
School District	400106	Milnor Public School District #2	0.039022%	8	51,459	627,212		440,647		
School District	400107	Mapleton Public School	0.011400%	2	48,748	183,235		128,732		
School District	400108	Linton Public School District #36	0.050457%	1,1	00,970	811,010		569,774		
School District	400109	Tioga Public School District #15	0.074535%	1,6	26,352	1,198,022		841,670		
School District	400114	Zeeland Public Schools	0.007475%	1	63,104	120,148		84,410		
School District	400117	Garrison Public School District #51	0.059176%	1,2	91,219	951,153		668,232		
School District	400118	Kenmare Public School District #28	0.051329%		19,997	825,025		579,621		
School District	400119	Lewis & Clark Public Schools	0.039851%		69,548	640,536		450,008		
School District	400120	Sw Special Education Unit	0.010069%		19,705	161,842		113,702		
School District	400121	North Valley Career & Technology Center	0.018241%		98,018	293,193		205,982		
School District	400122	Dakota Prairie Public School	0.058751%		81,945	944,321		663,432		
School District	400123	Beach Public School District #3	0.080449%		55,395	1,293,079		908,452		
School District	400124	Rolette Public School	0.027209%		93,700	437,338		307,252		
School District	400125 400137	Drake Public School District	0.020906% 0.050292%		56,168 97,370	336,028		236,076 567,911		
School District School District	400137	New Salem Almont School District #49  Max Public School	0.030292%	-	57,764	808,357 558,193		392,158		
School District	400138	East Central Special Education Unit	0.044273%		66,036	711,612		499,943		
School District	400140	North Sargent School District #3	0.038233%		34,243	614,530		431,738		
School District	400141	Wahpeton Public School District 37	0.145134%		66,820	2,332,780		1,638,893		
School District	400142	Medina Public School District #3	0.021002%		58,263	337,571		237,160		
School District	400143	Pingree-Buchanan School District	0.026934%		87,699	432,918		304,146		
School District	400144	West River Student Services	0.012538%	2	73,579	201,527		141,583		
School District	400145	Leeds Public School District 6	0.016173%	3	52,894	259,953		182,630		
School District	400147	Sawyer Public School	0.018299%	3	99,284	294,125		206,637		
School District	400148	Wilmac Multidistrict Special Education Unit	0.077503%	1,6	91,113	1,245,728		875,185		
School District	400149	Great Northwest Education Cooperative	0.016873%	3	68,168	271,204		190,535		
School District	400150	Anamoose Public School District #14	0.015717%		42,944	252,624		177,481		
School District	400151	South Prairie School District #70	0.062829%		70,927	1,009,868		709,482		
School District	400152	South East Education Cooperative	0.043485%		48,841	698,947		491,045		
School District	400153	South Heart Public School District #9	0.027523%		00,551	442,385		310,797		
Political Subdivision Political Subdivision		Cass County Water Resource District Walsh County Water Resource District	0.023799% 0.004651%		19,294 01,485	382,528		268,745 52,520		
Political Subdivision		Ramsey County Soil Conservation District	0.004631%		33,690	74,757 24,817		17,435		
Political Subdivision		James River Soil Conservation District	0.001344%		18,264	87,117		61,204		
Political Subdivision		Burleigh County Soil Conservation District	0.015651%		41,504	251,563		176,735		
Political Subdivision		Traill County Water Resource District	0.005351%		16,759	86,008		60,425		
Political Subdivision		Grafton Park District	0.015904%		47,025	255,629		179,592		
Political Subdivision		Cass County Soil Conservation District	0.020512%		47,571	329,695		231,627		
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015478%	3	37,730	248,782		174,782		
Political Subdivision	500016	Greater Ramsey Water District	0.032829%	7	16,328	527,670		370,714		
Political Subdivision	500017	Carnegie Regional Library	0.005629%	1	22,825	90,477		63,564		
Political Subdivision	500018	Griggs County Public Library	0.004441%		96,902	71,381		50,149		
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.047477%	1,0	35,947	763,111		536,123		
Political Subdivision		Consolidated Waste Ltd	0.014319%		12,440	230,153		161,694		
Political Subdivision		Walsh County Housing Authority	0.002921%		63,736	46,950		32,985		
Political Subdivision		Williams County Soil Conservation District	0.004861%		06,067	78,132		54,892		
Political Subdivision		Bowman City Park Board	0.008206%		79,055	131,897		92,664		
Political Subdivision		Williston Housing Authority	0.026013%		67,603	418,114		293,746		
Political Subdivision		Minot Rural Fire Department	0.014633%		19,292	235,200		165,240		
Political Subdivision		Central Plains Water District	0.017361%		78,817	279,048		196,045		
Political Subdivision		Ransom County Soil Cons Dist	0.005476% 0.013917%		19,486	88,017		61,836		
Political Subdivision	500038	Jamestown Regional Airport	0.01391/%	3	03,669	223,692		157,155		

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



#### **Main System (Concluded)**

				As of	June 30, 2017	
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher
				5.44%	6.44%	7.44%
Political Subdivision	500040	Fargo Park District	0.306625%	\$ 6,690,549	\$ 4,928,470	\$ 3,462,494
Political Subdivision	500041	Bismarck Rural Fire Protection	0.047824%	1,043,518	768,689	540,042
Political Subdivision	500045	Dunseith Community Nursing Home	0.091395%	1,994,236	1,469,018	1,032,057
Political Subdivision	500047	Mercer County Soil Conservation District	0.003551%	77,483	57,076	40,099
Political Subdivision	500049	West Fargo Park District	0.106106%	2,315,230	1,705,472	1,198,178
Political Subdivision	500053	Stutsman County Housing Authority	0.013545%	295,552	217,713	152,954
Political Subdivision	500054	Grand Forks County Water Resource District	0.003561%	77,701	57,237	40,212
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009314%	203,231	149,707	105,176
Political Subdivision	500056	Cavalier County Job Development Authority	0.004578%	99,892	73,583	51,696
Political Subdivision	500057	Barnes County Soil Conservation District	0.007280%	158,849	117,013	82,208
Political Subdivision	500059	Traill Rural Water District	0.010416%	227,277	167,419	117,620
Political Subdivision	500061	Ward County Water Resource District	0.003402%	74,232	54,681	38,416
Political Subdivision	500063	Southwest Water Authority	0.286009%	6,240,708	4,597,103	3,229,692
Political Subdivision	500068	Burleigh County Council On Aging	0.065174%	1,422,095	1,047,560	735,963
Political Subdivision	500072	Watford City Park District	0.048509%	1,058,465	779,699	547,777
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009861%	215,167	158,499	111,353
Political Subdivision	500081	Ramsey County Housing Authority	0.023075%	503,496	370,891	260,569
Political Subdivision	500082	Grand Forks Public Library	0.059165%	1,290,979	950,976	668,107
Political Subdivision	500084	Rolette County Soil Conservation District	0.003316%	72,355	53,299	37,445
Political Subdivision	500085	Jamestown Parks And Recreation District	0.034016%	742,228	546,749	384,118
Political Subdivision	500091	Ramsey County Water Resource District	0.003025%	66,005	48,622	34,159
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.032369%	706,291	520,276	365,520
Political Subdivision	500108	North Dakota Firefighters Association	0.011532%	251,628	185,357	130,223
Political Subdivision	500109	James River Valley Library System	0.030216%	659,312	485,670	341,207
Political Subdivision	500110	Grand Forks Park District	0.166376%	3,630,320	2,674,208	1,878,764
Political Subdivision	500111	Mcintosh County Housing Authority	0.003722%	81,214	59,825	42,030
School District	500113	Lonetree Special Education Unit	0.008581%	187,237	137,925	96,899
School District	500114	Roughrider Education Services Program (RESP)	0.003119%	68,056	50,133	35,221
Political Subdivision	500116	Western Area Water Supply Authority	0.096366%	2,102,703	1,548,918	1,088,191
Political Subdivision	500118	Crosby Park District	0.008145%	177,724	130,917	91,976
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012696%	277,026	204,066	143,367
Political Subdivision	500121	Devils Lake Park Board	0.036590%	798,393	588,121	413,184
Political Subdivision	500122	North Central Soil Conservation District	0.006806%	148,507	109,395	76,855
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005425%	118,373	87,198	61,261
Political Subdivision	500125	Wahpeton Park Board	0.052235%	1,139,766	839,588	589,852
		Total	99.999992%	\$ 2,181,997,013	\$ 1,607,328,057	\$ 1,129,227,437

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



#### **Judges**

As of June 30, 2017 **Net Pension Liability At** Proportionate **Net Pension Liability At Net Pension Liability Under Employer Type Employer** Share Discount Rate 1% Lower **Current Discount Rate** Discount Rate 1% Higher **Employer ID** 5.44% 6.44% 7.44% State of ND 100.000000% 775,578 (3,787,110)(7,708,973) 018000 **ND Supreme Court** (3,787,110) \$ \$ \$ Total 100.000000% 775,578 (7,708,973)



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

#### **Law Enforcement with Prior Main System Service System**

As of June 30, 2017

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability At Discount Rate 1% Lower	Net Pension Liability Under Current Discount Rate	Net Pension Liability At Discount Rate 1% Higher	
				5.44%	6.44%	7.44%	
State	012500	Attorney General's Office	12.065826%	\$ 3,997,453	\$ 2,656,435	\$ 1,565,378	
State of ND	054000	Adjutant General ND National Guard	2.584514%	856,259	569,011	335,306	
City	200010	City Of Cavalier	0.454806%	150,679	100,131	59,005	
City	200016	City Of Ellendale	0.305343%	101,161	67,225	39,614	
City	200028	City Of Thompson	0.156106%	51,719	34,369	20,253	
City	200029	City Of Williston	10.851466%	3,595,131	2,389,079	1,407,831	
City	200030	City Of Bowman	0.536368%	177,701	118,088	69,586	
City	200070	City Of Powers Lake	0.376490%	124,733	82,889	48,844	
City	200103	City Of Burlington	0.373487%	123,738	82,228	48,455	
County	300001	Adams County	0.749101%	248,180	164,923	97,186	
County	300003	Benson County	0.608725%	201,673	134,018	78,974	
County	300006	Bowman County	0.735376%	243,633	161,902	95,405	
County	300009	Cass County	25.077957%	8,308,421	5,521,210	3,253,526	
County	300013	Dunn County	3.320780%	1,100,187	731,109	430,826	
County	300020	Griggs County	0.474357%	157,156	104,435	61,541	
County	300027	Mckenzie County	7.866753%	2,606,285	1,731,959	1,020,605	
County	300028	Mclean County	2.961063%	981,011	651,913	384,158	
County	300044	Slope County	0.213233%	70,645	46,946	27,664	
County	300045	Stark County	4.844673%	1,605,058	1,066,612	628,531	
County	300051	Ward County	11.462062%	3,797,424	2,523,509	1,487,048	
County	300053	Williams County	13.981512%	4,632,127	3,078,196	1,813,912	
		Total	99.99998%	\$ 33,130,374	\$ 22,016,187	\$ 12,973,648	

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



#### **Law Enforcement without Prior Main System Service System**

As of June 30, 2017

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

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



#### **Main System**

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State of ND	010100	Governor's Office	0.115412%	\$ 85,432	\$ 85,627	\$ (195)	\$ 1,178,174	7.27%
State of ND	010800	Secretary Of State	0.155099%	114,810	111,787	3,023	1,583,319	7.06%
State	011000	Office Of Management & Budget	0.304766%	225,599	224,034	1,565	3,111,186	7.20%
State	011200	Information Technology Dept	2.301399%	1,703,577	1,707,560	(3,983)	23,493,680	7.27%
State	011700	State Auditor's Office	0.378755%	280,368	287,893	(7,525)	3,866,491	7.45%
State	011800	Central Services	0.133220%	98,614	96,346	2,268	1,359,963	7.08%
State of ND	012000	State Treasurer's Office	0.038728%	28,668	28,813	(145)	395,354	7.29%
State	012500	Attorney General's Office	1.084959%	803,125	857,372	(54,247)	11,075,730	7.74%
State of ND	012700	Tax Department	0.666515%	493,378	504,597	(11,219)	6,804,077	7.42%
State of ND	013000	Facility Management	0.196185%	145,223	146,977	(1,754)	2,002,744	7.34%
State of ND	014000	Office Of Administrative Hearings	0.042218%	31,251	30,686	565	430,975	7.12%
State	016000	Legislative Council	0.265661%	196,652	198,345	(1,693)	2,711,983	7.31%
State of ND	018000	ND Supreme Court	1.778661%	1,316,628	1,392,311	(75,683)	18,157,341	7.67%
State of ND	018800	Commission On Legal Counsel For Indigents	0.238183%	176,312	173,628	2,684	2,431,476	7.14%
State	019000	Retirement & Investment Office	0.156317%	115,711	113,902	1,809	1,595,750	7.14%
State	019200	ND Public Employees Retirement System	0.193695%	143,380	141,191	2,189	1,977,326	7.14%
State of ND	020100	Public Instruction	0.494285%	365,887	383,787	(17,900)	5,045,874	7.61%
State	020200	Education Standards & Practice	0.041092%	30,418	33,559	(3,141)	419,483	8.00%
State	021500	ND University System Office	0.082373%	60,975	56,105	4,870	840,897	6.67%
State of ND	022300	ND Youth Correctional Center	0.308007%	227,998	241,435	(13,437)	3,144,266	7.68%
State of ND	022400	Juvenile Services - DOCR	0.157427%	116,533	115,666	867	1,607,078	7.20%
State	022600	Land Department	0.199582%	147,738	147,464	274	2,037,416	7.24%
State	022700	Bismarck State College	0.415999%	307,937 124,416	326,778	(18,841)	4,246,693 1,715,793	7.69%
State	022800 022900	Lake Region State College Williston State College	0.168076% 0.114938%	85,081	130,527 88,016	(6,111)		7.61% 7.50%
State State	023000	University Of North Dakota	3.860847%	2,857,936	2,996,578	(2,935) (138,642)	1,173,334 39,413,201	7.60%
State	023500	North Dakota State University	3.178164%	2,352,590	2,447,307	(94,717)	32,444,070	7.54%
State	023300	ND St College Of Science	0.521646%	386,141	415,731	(29,590)	5,325,183	7.81%
State	023900	Dickinson State University	0.242282%	179,346	186,128	(6,782)	2,473,323	7.53%
State	024000	Mayville State University	0.287152%	212,560	219,288	(6,728)	2,931,373	7.48%
State	024100	Minot State University	0.517824%	383,312	415,270	(31,958)	5,286,174	7.86%
State	024200	Valley City State University	0.177009%	131,028	139,447	(8,419)	1,806,980	7.72%
State of ND	025000	ND State Library	0.117778%	87,183	88,684	(1,501)	1,202,325	7.38%
State of ND	025200	SCHOOL FOR THE DEAF	0.126689%	93,780	93,643	137	1,293,295	7.24%
State of ND	025300	School For The Blind	0.071715%	53,086	54,064	(978)	732,102	7.38%
State	026100	ND Board Of Nursing	0.061735%	45,698	44,728	970	630,221	7.10%
State of ND	027000	Career & Technical Education	0.154532%	114,390	113,351	1,039	1,577,528	7.19%
State of ND	030100	ND Department Of Health	1.888197%	1,397,711	1,459,388	(61,677)	19,275,533	7.57%
State of ND	031000	Life Skills and Transition Center	1.245354%	921,855	973,815	(51,960)	12,713,110	7.66%
State of ND	031200	North Dakota State Hospital	1.692238%	1,252,655	1,339,355	(86,700)	17,275,098	7.75%
State of ND	031300	ND Veterans Home	0.486928%	360,441	352,321	8,120	4,970,769	7.09%
State of ND	031600	Indian Affairs Commission	0.020966%	15,520	17,384	(1,864)	214,028	8.12%
State of ND	032100	Veterans Affairs Department	0.036555%	27,059	30,232	(3,173)	373,174	8.10%
State of ND	032500	Department Of Human Services	6.704064%	4,962,587	5,124,373	(161,786)	68,437,982	7.49%
State of ND	036000	Protection & Advocacy Project	0.175272%	129,743	129,007	736	1,789,250	7.21%
State	038000	Job Service North Dakota	0.835667%	618,590	610,715	7,875	8,530,847	7.16%
State	040100	Insurance Department	0.248098%	183,651	188,390	(4,739)	2,532,691	7.44%
State of ND	040500	Industrial Commission	0.714281%	528,736	531,097	(2,361)	7,291,688	7.28%
State of ND	040600	ND Department Of Labor	0.065858%	48,750	54,275	(5,525)	672,311	8.07%
State of ND	040800	Public Service Commission	0.275647%	204,044	213,122	(9,078)	2,813,921	7.57%
State of ND	041200	Aeronautics Commission	0.040653%	30,093	29,548	545	415,005	7.12%
State of ND	041300	Department Of Financial Institutions	0.227102%	168,109	169,093	(984)	2,318,353	7.29%
State of ND	041400	ND Securities Department	0.062115%	45,980	41,401	4,579	634,095	6.53%
State	042600	State Board Of Law Examiners	0.031545%	23,351	6,797	16,554	322,020	2.11%
State	042700	ND State Board Of Cosmetology	0.006383%	4,725	4,614	111	65,156	7.08%
State	042800	ND State Plumbing Board	0.037370%	27,663	27,162	501	381,492	7.12%
State	047100	Bank Of North Dakota	1.040712%	770,372	761,810	8,562	10,624,041	7.17%
State	047200	Public Finance Authority	0.016523%	12,231	12,009	222	168,672	7.12%
State	047300	Housing Finance Agency	0.242994%	179,873	176,163	3,710	2,480,584	7.10%
State	047500	Mill & Elevator Association	0.749966%	555,151	642,552	(87,401)	7,655,981	8.39%
State	048500	Workforce Safety & Insurance	1.546833%	1,145,021	1,129,272	15,749	15,790,737	7.15%
State of ND	050200	Field Services Division	0.719071%	532,282	522,272	10,010	7,340,591	7.11%
State of ND	050400	Highway Patrol	0.174484%	129,159	136,548	(7,389)	1,781,206	7.67%
State of ND	051700	Department Of Corrections Transitional Services	0.203366%	150,539	153,342	(2,803)	2,076,044	7.39%
State of ND	051800	James River Correctional Ctr	0.766848%	567,648	556,448	11,200	7,828,315	7.11%

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



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

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



Face laws Face	Sundaya ID	Freehour	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
Employer Type City	200020	Employer City Of Finley	0.008692%	·	\$ 4,959	\$ 1,475	\$ 88,733	5.59%
City	200021	City Of Wilton	0.013656%	10,109	10,749	(640)	139,410	7.71%
City	200022	City Of Ray	0.020117%	14,891	14,622	269	205,367	7.12%
City	200025	City Of Medora	0.026639%	19,719	21,521	(1,802)	271,940	7.91%
City	200026	City of Velva	0.016006%	11,848	13,491	(1,643)	163,395	8.26%
City	200028	City Of Thompson	0.012267%	9,080	8,563	517	125,225	6.84%
City	200029	City Of Williston	1.264683%	936,163	972,508	(36,345)	12,910,430	7.53%
City	200030	City Of Bowman	0.060858%	45,049	43,342	1,707	621,269	6.98%
City	200031	City Of Pharma	0.079458%	58,818	65,282	(6,464)	811,141	8.05%
City City	200033 200035	City Of Rhame City Of Fargo	0.004758% 2.912473%	3,522 2,155,916	2,707 2,091,192	815 64,724	48,571 29,731,782	5.57% 7.03%
City	200035	City Of Jamestown	0.505996%	374,556	369,566	4,990	5,165,421	7.15%
City	200037	City Of Beach	0.019823%	14,674	14,482	192	202,365	7.16%
City	200038	City Of Glenburn	0.005805%	4,297	4,219	78	59,261	7.12%
City	200040	City Of Kulm	0.007326%	5,423	9,217	(3,794)	74,790	12.32%
City	200041	City Of Harwood	0.013723%	10,158	8,493	1,665	140,093	6.06%
City	200045	City Of Mapleton	0.014355%	10,626	9,261	1,365	146,544	6.32%
City	200046	City Of Wahpeton	0.211301%	156,413	167,969	(11,556)	2,157,055	7.79%
City	200049	City Of Elgin	0.006108%	4,521	4,457	64	62,352	7.15%
City	200050	City Of Rugby	0.056792%	42,039	49,926	(7,887)	579,756	8.61%
City	200051	City Of New Salem	0.011838%	8,763	7,643	1,120	120,851	6.32%
City	200052	City Of Walhalla	0.025944%	19,205	18,383	822 (F10)	264,847	6.94% 7.59%
City City	200053 200054	City Of Gwinner City Of Kenmare	0.014773% 0.028789%	10,935 21,311	11,445 18,875	(510) 2,436	150,812 293,892	7.59% 6.42%
City	200055	City Of Watford City	0.340415%	251,987	237,384	14,603	3,475,104	6.83%
City	200057	City Of Cooperstown	0.017178%	12,716	12,468	248	175,361	7.11%
City	200058	City Of New England	0.009876%	7,311	7,171	140	100,819	7.11%
City	200059	City Of Carrington	0.065871%	48,760	56,145	(7,385)	672,438	8.35%
City	200060	City Of Mott	0.011317%	8,377	7,003	1,374	115,525	6.06%
City	200061	City Of Larimore	0.010285%	7,613	9,488	(1,875)	104,993	9.04%
City	200062	City Of Sherwood	0.003132%	2,318	2,463	(145)	31,974	7.70%
City	200063	City Of Lamoure	0.017894%	13,246	12,963	283	182,670	7.10%
City	200064	City Of Michigan	0.005252%	3,888	3,818	70	53,616	7.12%
City	200065	City Of Park River	0.043961%	32,541	31,692	849	448,778	7.06%
City	200067	City Of Nathanad	0.006130%	4,538	6,153	(1,615)	62,574	9.83%
City City	200069 200070	City Of Northwood City Of Powers Lake	0.026720% 0.003893%	19,779 2,882	20,278 1,230	(499) 1,652	272,766 39,744	7.43% 3.09%
City	200070	City Of Towner	0.003833%	4,451	7,533	(3,082)	61,385	12.27%
City	200072	City Of Pembina	0.009003%	6,664	6,677	(13)	91,905	7.27%
City	200075	City Of Underwood	0.008324%	6,162	6,026	136	84,978	7.09%
City	200076	City Of New Leipzig	0.002554%	1,891	1,845	46	26,076	7.08%
City	200077	City Of Stanley	0.067653%	50,079	61,440	(11,361)	690,633	8.90%
City	200080	City Of Crosby	0.018564%	13,742	14,097	(355)	189,509	7.44%
City	200083	City Of Grafton	0.148967%	110,271	111,253	(982)	1,520,716	7.32%
City	200084	City Of Emerado	0.007121%	5,271	5,176	95	72,696	7.12%
City	200085	City Of Lincoln	0.046476%	34,403	32,361	2,042	474,447	6.82%
City	200086	City Of Arkland	0.008100%	5,996	5,888	108	82,692	7.12%
City	200087	City Of Nocho	0.011909%	8,815	8,437	378	121,570	6.94% 7.43%
City City	200088 200089	City Of Neche City Of Surrey	0.003997% 0.043024%	2,959 31,848	3,032 32,877	(73) (1,029)	40,800 439,211	7.43% 7.49%
City	200089	City Of Hankinson	0.020390%	15,093	15,990	(897)	208,154	7.68%
City	200091	City Of New Rockford	0.019730%	14,605	14,340	265	201,411	7.12%
City	200094	City Of West Fargo	0.748489%	554,058	537,895	16,163	7,640,904	7.04%
City	200097	City Of Devils Lake	0.089573%	66,305	66,738	(433)	914,403	7.30%
City	200098	City Of Oakes	0.056993%	42,188	47,062	(4,874)	581,811	8.09%
City	200100	City Of Mohall	0.014248%	10,547	10,320	227	145,446	7.10%
City	200101	City Of Lidgerwood	0.006826%	5,053	4,961	92	69,684	7.12%
City	200102	City Of Mcclusky	0.003440%	2,546	2,489	57	35,120	7.09%
City	200103	City Of Burlington	0.017974%	13,305	13,065	240	183,489	7.12%
City	200104	City Of Lisbon	0.043468%	32,177	28,591	3,586	443,743	6.44%
City	200110	City Of Maddad	0.011855%	8,775	8,617	158	121,019	7.12%
City	200111	City of Maddock	0.012966%	9,598	9,393	205	132,367	7.10%
City City	200114 200115	City of Regent City of Lakota	0.006190% 0.020151%	4,582 14,916	5,243 15,823	(661) (907)	63,186 205,708	8.30% 7.69%
City	200113	City of Alexander	0.020151%	6,011	10,096	(4,085)	205,708 82,893	12.18%
City	20011/	City of Alexander	0.006120%	0,011	10,096	(4,065)	02,093	12.10%

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



			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
City	200118	City of Berthold	0.003195%		\$ 2,325		\$ 32,619	7.13%
City	200119 200120	City of Carson City of Dodge	0.006958% 0.003355%	5,151 2,483	5,043 2,651	108	71,034	7.10% 7.74%
City County	300001	Adams County	0.095041%	70,353	71,961	(168) (1,608)	34,245 970,223	7.42%
County	300001	Barnes County	0.309650%	229,214	234,163	(4,949)	3,161,045	7.41%
County	300002	Benson County	0.178197%	131,908	125,897	6,011	1,819,111	6.92%
County	300004	Billings County	0.265757%	196,723	190,917	5,806	2,712,967	7.04%
County	300005	Bottineau County	0.311679%	230,716	231,143	(427)	3,181,754	7.26%
County	300006	Bowman County	0.151383%	112,059	111,694	365	1,545,386	7.23%
County	300007	Burke County	0.155468%	115,083	115,116	(33)	1,587,088	7.25%
County	300008	Burleigh County	1.551922%	1,148,788	1,210,248	(61,460)	15,842,687	7.64%
County	300009	Cass County	1.586084%	1,174,076	1,144,000	30,076	16,191,432	7.07%
County	300010	Cavalier County	0.197433%	146,147	144,410	1,737	2,015,477	7.17%
County	300011	Dickey County	0.172414%	127,627	133,674	(6,047)	1,760,080	7.59%
County	300012	Divide County	0.252033%	186,564	194,776	(8,212)	2,572,859	7.57%
County	300013	Dunn County	0.378499%	280,178	274,745	5,433	3,863,883	7.11%
County	300014	Eddy County	0.088085%	65,204	65,427	(223)	899,207	7.28%
County	300015	Emmons County	0.135829%	100,545	95,161	5,384	1,386,606	6.86%
County	300016	Foster County	0.114180%	84,520	94,964	(10,444)	1,165,598	8.15%
County	300018	Grand Forks County	1.481789%	1,096,873	1,179,531	(82,658)	15,126,744	7.80%
County	300019	Grant County	0.111891%	82,826	81,789	1,037	1,142,228	7.16%
County	300020	Griggs County	0.075534%	55,913	57,276	(1,363)	771,085	7.43%
County	300021	Hettinger County	0.114147%	84,496	84,469	27	1,165,262	7.25%
County	300023	Lamoure County	0.170663%	126,331	123,987	2,344	1,742,201	7.12%
County	300024	Logan County	0.074686%	55,285	53,484	1,801	762,428	7.01%
County	300025	Mchenry County	0.135212%	100,089	110,720	(10,631)	1,380,298	8.02%
County	300026	Mcintosh County	0.106098%	78,538	76,883	1,655	1,083,094	7.10%
County County	300027 300028	Mckenzie County Mclean County	0.990249% 0.409178%	733,018 302,888	616,869 299,042	116,149 3,846	10,108,894 4,177,064	6.10% 7.16%
County	300028	Mercer County	0.346070%	256,173	273,674	(17,501)	3,532,831	7.75%
County	300023	Morton County	0.582935%	431,509	377,856	53,653	5,950,848	6.35%
County	300031	Mountrail County	0.628578%	465,296	445,016	20,280	6,416,796	6.94%
County	300032	Nelson County	0.146503%	108,447	105,221	3,226	1,495,567	7.04%
County	300033	Oliver County	0.073096%	54,108	55,635	(1,527)	746,193	7.46%
County	300034	Pembina County	0.283423%	209,800	214,555	(4,755)	2,893,300	7.42%
County	300035	Pierce County	0.225914%	167,230	171,436	(4,206)	2,306,229	7.43%
County	300036	Ramsey County	0.336521%	249,105	230,080	19,025	3,435,357	6.70%
County	300037	Ransom County	0.150459%	111,375	112,401	(1,026)	1,535,953	7.32%
County	300038	Renville County	0.128990%	95,483	92,390	3,093	1,316,790	7.02%
County	300039	Richland County	0.562397%	416,306	404,929	11,377	5,741,187	7.05%
County	300040	Rolette County	0.207947%	153,930	152,127	1,803	2,122,812	7.17%
County	300042	Sheridan County	0.059071%	43,726	43,954	(228)	603,025	7.29%
County	300044	Slope County	0.053563%	39,649	35,587	4,062	546,791	6.51%
County	300045	Stark County	0.578532%	428,250	431,014	(2,764)	5,905,904	7.30%
County	300046	Steele County	0.094421%	69,894	69,734	160	963,888	7.23%
County	300047	Stutsman County	0.627922%	464,810	462,905	1,905	6,410,102	7.22%
County	300048	Towner County	0.107431%	79,524	77,638	1,886	1,096,705	7.08%
County	300049	Traill County	0.290388%	214,956	204,605	10,351	2,964,411	6.90%
County	300050	Walsh County	0.329503%	243,910	248,138	(4,228)	3,363,712	7.38%
County	300051	Ward County	0.998332%	739,001	764,478	(25,477)	10,191,403	7.50%
County	300052	Wells County	0.151167%	111,899	119,801	(7,902)	1,543,178	7.76%
County	300053	Williams County	1.028284%	761,172	847,558	(86,386)	10,497,172	8.07%
School District	400002	Mcclusky Public Schools	0.013739%	10,170	10,072	98	140,249	7.18%
School District	400003	Lake Region Special Education Unit	0.057984%	42,922	42,144	778	591,929	7.12%
School District	400004	Lidgerwood Public School	0.032138%	23,790	24,419	(629)	328,079	7.44%
School District	400006	Halliday Public School	0.004551%	3,369	4,953	(1,584)	46,455	10.66%
School District	400007	Oliver-Mercer Special Education Unit	0.033420% 0.030750%	24,739	27,694	(2,955)	341,165	8.12%
School District School District	400008	Underwood School District #8 New Town Public School District		22,762	20,846	1,916	313,907	6.64%
School District	400010 400011	Bottineau Public School	0.170674%	126,339 102,973	113,690 87,074	12,649 15,899	1,742,309 1,420,084	6.53% 6.13%
School District	400011	Peace Garden Special Services	0.139109% 0.034946%	25,868	25,155	713	1,420,084 356,741	7.05%
School District	400012	Beulah Public School #27	0.034946%	72,619	71,988	631	1,001,474	7.05%
School District	400014	St John School District #3	0.076552%	56,667	54,695	1,972	781,471	7.00%
School District	400017	Ellendale Public School District #40	0.045165%	33,433	32,041	1,392	461,068	6.95%
School District	400018	Rural Cass Special Education Unit	0.021314%	15,777	13,508	2,269	217,585	6.21%
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Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
School District	400019	Fargo Public Schools	2.192320%	\$ 1,622,833	\$ 1,618,347	\$ 4,486	\$ 22,380,148	7.23%
School District	400020	Surrey Schools	0.061317%	45,389	40,602	4,787	625,953	6.49%
School District	400021	Jamestown Public School District #1	0.309901%	229,400	240,790	(11,390)	3,163,605	7.61%
School District	400023	Warwick Public School	0.042029%	31,111	33,012	(1,901)	429,049	7.69%
School District	400024	Souris Valley Special Services	0.034217%	25,329	38,422	(13,093)	349,298	11.00%
School District	400025	Rugby Public School District #5	0.066884%	49,510	47,570	1,940	682,780	6.97%
School District	400026	Billings County School District	0.039135%	28,969	29,216	(247)	399,509	7.31%
School District	400027	Belcourt School District #7	0.513612%	380,194	334,979	45,215	5,243,170	6.39%
School District	400028 400029	West Fargo Public School #6	1.650012%	1,221,398	1,224,313	(2,915) 80,814	16,844,034	7.27% 6.78%
School District School District	400029	Minot Public School District #1 Belfield Public School #13	1.668059% 0.036929%	1,234,757 27,336	1,153,943 26,466	870	17,028,272 376,987	7.02%
School District	400030	Minto Public School District #20	0.037854%	28,021	28,589	(568)	386,431	7.40%
School District	400033	Harvey Public School Dist #38	0.067126%	49,689	48,515	1,174	685,250	7.08%
School District	400034	Oakes Public Schools	0.062506%	46,269	44,675	1,594	638,093	7.00%
School District	400035	Larimore Public School District #44	0.058429%	43,251	43,000	251	596,468	7.21%
School District	400036	Hazen Public School District #3	0.060685%	44,921	50,710	(5,789)	619,498	8.19%
School District	400038	Park River Area School District	0.056497%	41,821	41,918	(97)	576,741	7.27%
School District	400039	Hillsboro Public School	0.056895%	42,116	44,213	(2,097)	580,809	7.61%
School District	400040	Lisbon Public School	0.063700%	47,153	47,560	(407)	650,275	7.31%
School District	400042	Northern Cass School District # 97	0.054920%	40,654	47,314	(6,660)	560,650	8.44%
School District	400043 400044	Mandaree Public School #36	0.041665%	30,842	34,730	(3,888)	425,336	8.17%
School District School District	400044	Thompson Public School  Northern Plains Special Ed Unit	0.036619% 0.012184%	27,107 9,019	26,792 4,153	315 4,866	373,822 124,378	7.17% 3.34%
School District	400045	Bowman County School District #1	0.070249%	52,001	49,768	2,233	717,135	6.94%
School District	400047	Apple Creek Elementary School	0.003394%	2,512	4,582	(2,070)	34,643	13.23%
School District	400048	Burke Central School	0.018112%	13,407	12,648	759	184,896	6.84%
School District	400049	Washburn Public School	0.041139%	30,453	28,146	2,307	419,969	6.70%
School District	400050	Enderlin Area School District #24	0.054218%	40,134	39,066	1,068	553,483	7.06%
School District	400051	Midkota School	0.017863%	13,223	12,896	327	182,356	7.07%
School District	400052	Velva Public School	0.039884%	29,524	29,118	406	407,155	7.15%
School District	400053	Sheyenne Valley Special Education Unit	0.055938%	41,407	42,646	(1,239)	571,039	7.47%
School District School District	400054	Center Stanton Public School	0.025778%	19,082	17,557	1,525	263,152	6.67%
School District	400055 400056	Burleigh County Special Education Unit  New Rockford Sheyenne Public School	0.005022% 0.028330%	3,717 20,971	3,650 21,642	67 (671)	51,265 289,203	7.12% 7.48%
School District	400057	James River Multidistrict Special Education Unit	0.044031%	32,593	34,992	(2,399)	449,489	7.78%
School District	400058	Newburg United Public School	0.022674%	16,784	17,239	(455)	231,470	7.45%
School District	400059	Napoleon Public School District #2	0.029479%	21,821	24,220	(2,399)	300,938	8.05%
School District	400060	Yellowstone School District # 14	0.018334%	13,571	14,620	(1,049)	187,157	7.81%
School District	400061	Cavalier Public Schools	0.043441%	32,157	34,052	(1,895)	443,467	7.68%
School District	400062	Richland School District # 44	0.037120%	27,478	27,034	444	378,939	7.13%
School District	400063	Fort Totten School District # 30	0.044612%	33,023	29,347	3,676	455,416	6.44%
School District	400064	Bismarck Public Schools	2.418788%	1,790,473	1,797,755	(7,282)	24,692,032	7.28%
School District	400065	Solen Public School Dist #3	0.045188%	33,450	39,294	(5,844)	461,302	8.52%
School District School District	400068 400069	Lakota Public School District # 66 Stanley Community Public School District # 2	0.032154% 0.138669%	23,802 102,648	24,830 123,014	(1,028) (20,366)	328,245 1,415,591	7.56% 8.69%
School District	400003	Mandan Public School District #1	0.746515%	552,597	569,314	(16,717)	7,620,748	7.47%
School District	400072	Killdeer Public School #16	0.059963%	44,387	44,795	(408)	612,130	7.32%
School District	400073	Glenburn School District	0.044843%	33,194	32,830	364	457,775	7.17%
School District	400074	New Public School #8	0.070838%	52,437	57,554	(5,117)	723,141	7.96%
School District	400075	Williston Public School #1	0.690855%	511,395	502,193	9,202	7,052,545	7.12%
School District	400076	Valley City Public School	0.108019%	79,960	79,545	415	1,102,702	7.21%
School District	400077	Dickinson Public Schools	0.547557%	405,321	388,105	17,216	5,589,699	6.94%
School District	400078	Drayton Public School #19	0.024508%	18,142	18,097	45	250,192	7.23%
School District	400079	Mohall Lansford Sherwood School	0.037886%	28,045	30,299	(2,254)	386,754	7.83%
School District	400080	Westhope Public School #17	0.027415%	20,294	18,391	1,903	279,861	6.57%
School District School District	400081	Kindred Public School District #2	0.041205% 0.162237%	30,501 120,094	33,868 112,670	(3,367)	420,638 1,656,188	8.05% 6.80%
School District	400082 400083	Grafton Public School District #3 Wilton Public School District	0.162237%	120,094 19,779	112,670 19,454	7,424 325	1,656,188	6.80% 7.13%
School District	400083	Sheyenne Valley Career And Tech Center	0.026720%	7,700	7,561	139	106,191	7.13%
School District	400084	White Shield School Dist #85	0.109894%	81,347	77,269	4,078	1,121,844	6.89%
School District	400086	Tgu School District #60	0.181426%	134,298	134,258	40	1,852,080	7.25%
School District	400087	Turtle Lake Mercer School District #72	0.037194%	27,532	29,802	(2,270)	379,694	7.85%
School District	400088	Lamoure School District #8	0.042216%	31,250	35,806	(4,556)	430,958	8.31%
School District	400089	Divide County School Dist #1	0.063189%	46,775	45,683	1,092	645,060	7.08%
School District	400090	Mott/Regent School Dist #1	0.039435%	29,191	29,702	(511)	402,572	7.38%

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



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

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



### **Main System (Concluded)**

			Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency	Covered Payroll	Actual Contribution as a % of Covered
Employer Type Political Subdivision	500040	Employer Fargo Park District	0.306625%		\$ 202,726	(Excess) \$ 24,249	\$ 3,130,157	Payroll 6.48%
Political Subdivision	500040	Bismarck Rural Fire Protection	0.047824%	35,401	34,761	\$ 24,249 640	488,211	7.12%
Political Subdivision	500041	Dunseith Community Nursing Home	0.091395%	67,654	80,089	(12,435)	932,995	8.58%
Political Subdivision	500043	Mercer County Soil Conservation District	0.003551%	2,629	6,429	(3,800)	36,252	17.73%
Political Subdivision	500047	West Fargo Park District	0.106106%	78,543	74,683	3,860	1,083,177	6.89%
Political Subdivision	500043	Stutsman County Housing Authority	0.013545%	10,026	9,799	227	138,270	7.09%
Political Subdivision	500053	Grand Forks County Water Resource District	0.003561%	2,636	3,351	(715)	36,350	9.22%
Political Subdivision	500054	Southeast Region Career & Technology Center	0.003361%	6,895	6,770	125	95,078	7.12%
Political Subdivision	500055	•	0.004578%	3,389	•	61	46,734	7.12%
Political Subdivision	500056	Cavalier County Job Development Authority Barnes County Soil Conservation District	0.004378%	5,389	3,328 7,897	(2,508)	74,317	10.63%
Political Subdivision	500057	Traill Rural Water District	0.010416%	7,710	8,095	(2,508)	106,330	7.61%
Political Subdivision	500059	Ward County Water Resource District	0.003402%	2,518	2,473	(585)	34,730	7.12%
Political Subdivision	500061	'	0.286009%	2,516	2,473	4,663	2,919,708	7.12%
Political Subdivision	500068	Southwest Water Authority Burleigh County Council On Aging	0.286009%	48,244	49,521	•	2,919,708 665,329	7.09%
Political Subdivision	500072			•	•	(1,277)	•	7.44% 8.93%
		Watford City Park District	0.048509%	35,908	44,238	(8,330)	495,203	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009861%	7,299	7,422	(123)	100,664	7.37%
Political Subdivision	500081	Ramsey County Housing Authority	0.023075%	17,081	17,580	(499)	235,564	7.46%
Political Subdivision	500082	Grand Forks Public Library	0.059165%	43,796	41,592	2,204	603,983	6.89%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003316%	2,455	2,356	99	33,852	6.96%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.034016%	25,180	20,908	4,272	347,250	6.02%
Political Subdivision	500091	Ramsey County Water Resource District	0.003025%	2,239	2,199	40	30,880	7.12%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.032369%	23,961	23,527	434	330,435	7.12%
Political Subdivision	500108	North Dakota Firefighters Association	0.011532%	8,536	13,023	(4,487)	117,727	11.06%
Political Subdivision	500109	James River Valley Library System	0.030216%	22,367	23,664	(1,297)	308,456	7.67%
Political Subdivision	500110	Grand Forks Park District	0.166376%	123,157	124,921	(1,764)	1,698,443	7.36%
Political Subdivision	500111	Mcintosh County Housing Authority	0.003722%	2,755	2,705	50	37,992	7.12%
School District	500113	Lonetree Special Education Unit	0.008581%	6,352	6,237	115	87,597	7.12%
School District	500114	Roughrider Education Services Program (RESP)	0.003119%	2,309	2,263	46	31,840	7.11%
Political Subdivision	500116	Western Area Water Supply Authority	0.096366%	71,334	74,169	(2,835)	983,750	7.54%
Political Subdivision	500118	Crosby Park District	0.008145%	6,029	14,530	(8,501)	83,147	17.48%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012696%	9,398	6,857	2,541	129,606	5.29%
Political Subdivision	500121	Devils Lake Park Board	0.036590%	27,085	26,595	490	373,530	7.12%
Political Subdivision	500122	North Central Soil Conservation District	0.006806%	5,038	6,901	(1,863)	69,480	9.93%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005425%	4,016	3,943	73	55,384	7.12%
Political Subdivision	500125	Wahpeton Park Board	0.052235%	38,666	15,913	22,753	533,233	2.98%
State	030500	Tobacco Prevention/Control Committee	0.000000%	-	46,838	(46,838)	-	NA
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,377	(3,377)	-	NA
		Total Main System	99.999992%	\$ 74,023,547	\$ 74,762,259	\$ (738,712)	\$ 1,020,843,250	7.32%

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



#### **Judges**

						Cor	tribution in					
						Rel	ation to the					
				Statutory Statutory			Contribut	ion			Actual	
			Proportionate	Required Required		Deficien	су			Contribution as a %		
Employer Type	Employer ID	Employer	Share	C	ontribution	Co	ntribution	(Excess	)	Co	vered Payroll	of Covered Payroll
State	018000	ND Supreme Court	100.000000%	\$	1,407,326	\$	1,407,326	\$	-	\$	7,866,090	17.89%
		Total Judges System	100.000000%	\$	1,407,326	\$	1,407,326	\$	-	\$	7,866,090	17.89%

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



#### **Law Enforcement with Prior Main System Service System**

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

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



#### **Law Enforcement without Prior Main System Service System**

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

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### **Main System**

				Deferred Outflows of Resources Deferred				erred Inflows of Reso	urces			Pension Expense				
Employer Type	<b>Employer ID</b>	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State of ND	010100	Governor's Office	0.115412%		\$ 760,695	\$ 24,949	\$ 121,223	\$ 917,893	\$ 9,038	\$ 41,840	\$ -	\$ 26,571	\$ 77,449	\$ 281,107		\$ 304,477
State of ND	010800	Secretary Of State	0.155099%	14,818	1,022,278	33,528	133,435	1,204,059	12,146	56,227	-	115,887	184,260	377,772	(5,852)	371,920
State State	011000 011200	Office Of Management & Budget	0.304766% 2.301399%	29,117 219.872	2,008,752 15.168.820	65,882 497,499	146,187	2,249,938 15.886.191	23,867 180.228	110,486 834.318	-	52,557 733,736	186,910 1.748.282	742,314 5.605.482	18,608 (208,788)	760,922 5.396.694
State	011200	Information Technology Dept State Auditor's Office	2.301399% 0.378755%	219,872 36.186	2,496,423	497,499 81.876	104.546	2,719,031	180,228	834,318 137.309	-	100.408	1,748,282 267.378	922.528	(208,788)	5,396,694 915,607
State	011700	Central Services	0.133220%	12.728	878.070	28.798	82.028	1.001.624	10.433	48.296		34.165	92.894	324,482	10.489	334.971
State of ND	012000	State Treasurer's Office	0.038728%	3,700	255.261	8.372	19.986	287.319	3.033	14.040	-	344	17.417	94.329	4.339	98.668
State	012500	Attorney General's Office	1.084959%	103,655	7,151,106	234,538	224,345	7,713,644	84,966	393,326	-	250,014	728,306	2,642,618	(968)	2,641,650
State of ND	012700	Tax Department	0.666515%	63,678	4,393,087	144,082	17,461	4,618,308	52,196	241,629	-	440,131	733,956	1,623,420	(108,850)	1,514,570
State of ND	013000	Facility Management	0.196185%	18,743	1,293,081	42,410	-	1,354,234	15,364	71,122	-	209,823	296,309	477,845	(56,174)	421,671
State of ND	014000	Office Of Administrative Hearings	0.042218%	4,033	278,264	9,126	71,948	363,371	3,306	15,305	-	-	18,611	102,830	17,883	120,713
State	016000	Legislative Council	0.265661%	25,381	1,751,006	57,429	392,084	2,225,900	20,804	96,309	-	88,329	205,442	647,066	87,946	735,012
State of ND	018000	ND Supreme Court	1.778661%	169,931	11,723,386	384,497		12,277,814	139,291	644,812	-	1,099,091	1,883,194	4,332,257	(272,446)	4,059,811
State of ND	018800	Commission On Legal Counsel For Indigents	0.238183%	22,756	1,569,895	51,489	180,371	1,824,511	18,653	86,348	-	-	105,001	580,139	47,095	627,234
State State	019000 019200	Retirement & Investment Office  ND Public Employees Retirement System	0.156317% 0.193695%	14,934 18.505	1,030,306	33,791 41.872	138,324 71,458	1,217,355 1.408.504	12,242 15.169	56,669 70,220	-	(2) 88.738	68,909 174.127	380,739 471,780	41,593 (11.597)	422,332 460.183
State of ND	020100	Public Instruction	0.494285%	47.223	3.257.897	106,851	80.496	3,492,467	38,709	179.191		233.910	451.810	1,203,922	(37,130)	1,166,792
State	020200	Education Standards & Practice	0.041092%	3,926	270,843	8,883	31,062	314,714	3,218	14.897	_	35,126	53,241	100,087	(2,446)	97,641
State	021500	ND University System Office	0.082373%	7,870	542,931	17,807	108,976	677,584	6,451	29,862		14,785	51,098	200,635	19,370	220,005
State of ND	022300	ND Youth Correctional Center	0.308007%	29,427	2,030,114	66,583	6,785	2,132,909	24,121	111,661	-	177,270	313,052	750,208	(39,083)	711,125
State of ND	022400	Juvenile Services - DOCR	0.157427%	15,040	1,037,622	34,031	17,832	1,104,525	12,328	57,071	-	19,489	88,888	383,442	(2,168)	381,274
State	022600	Land Department	0.199582%	19,068	1,315,471	43,144	114,797	1,492,480	15,630	72,354	-	783	88,767	486,119	28,117	514,236
State	022700	Bis marck State College	0.415999%	39,744	2,741,903	89,928	121,986	2,993,561	32,578	150,811	-	266,427	449,816	1,013,242	(23,304)	989,938
State	022800	Lake Region State College	0.168076%	16,058	1,107,811	36,333		1,160,202	13,162	60,932	-	234,213	308,307	409,380	(57,012)	352,368
State State	022900 023000	Williston State College University Of North Dakota	0.114938% 3.860847%	10,981 368.860	757,571 25.447.345	24,846 834,609	1,659	795,057 26.650.814	9,001 302.351	41,668 1,399,659	-	55,586 3,675,364	106,255 5.377.374	279,953 9.403,805	(12,934) (959,176)	267,019 8.444.629
State	023500	North Dakota State University	3.178164%	303,637	20,947,545	687.031	-	21,938,360	248.889	1,399,659	-	2.216.974	3,577,374	7.741.004	(544,152)	7.196.852
State	023800	ND St College Of Science	0.521646%	49,837	3.438.237	112,765	_	3,600,839	40,851	189.110	_	678.192	908.153	1,270,565	(171,614)	1,098,951
State	023900	Dickinson State University	0.242282%	23,147	1,596,912	52,375	42,224	1,714,658	18,974	87,834		221,544	328,352	590,122	(38,206)	551,916
State	024000	Mayville State University	0.287152%	27,434	1,892,656	62,074	118,715	2,100,879	22,487	104,100	-	61,990	188,577	699,412	24,996	724,408
State	024100	Minot State University	0.517824%	49,472	3,413,045	111,939	-	3,574,456	40,552	187,725	-	597,323	825,600	1,261,256	(142,453)	1,118,803
State	024200	Valley City State University	0.177009%	16,911	1,166,689	38,264	35,503	1,257,367	13,862	64,170	-	159,124	237,156	431,138	(23,468)	407,670
State of ND	025000	ND State Library	0.117778%	11,252	776,290	25,460	-	813,002	9,223	42,698	-	109,274	161,195	286,870	(26,815)	260,055
State of ND	025200	SCHOOL FOR THE DEAF	0.126689%	12,104	835,024	27,387	70,724	945,239	9,921	45,928	-	62,465	118,314	308,574	(3,444)	305,130
State of ND State	025300 026100	School For The Blind ND Board Of Nursing	0.071715% 0.061735%	6,852 5,898	472,683 406,903	15,503 13,345	71,407 131,513	566,445 557,659	5,616 4,835	25,999 22,381	-	62,548	94,163 27,216	174,675 150,367	(4,801) 34,629	169,874 184,996
State of ND	020100	Career & Technical Education	0.061733%	14.764	1.018.541	33,406	250.610	1.317.321	12.102	56.022	-	165.561	27,216	376.391	8,385	384,776
State of ND	030100	ND Department Of Health	1.888197%	180.396	12,445,352	408.176	159,134	13,193,058	147.869	684.521	-	788.439	1,620,829	4,599,052	(136,158)	4,462,894
State of ND	031000	Life Skills and Transition Center	1.245354%	118,979	8,208,290	269,211	3,263	8,599,743	97,526	451,474	-	1,075,501	1,624,501	3,033,289	(248,542)	2,784,747
State of ND	031200	North Dakota State Hospital	1.692238%	161,674	11,153,761	365,815	-	11,681,250	132,523	613,481	-	1,734,401	2,480,405	4,121,758	(425,660)	3,696,098
State of ND	031300	ND Veterans Home	0.486928%	46,520	3,209,406	105,260	8,835	3,370,021	38,132	176,524	-	6,573	221,229	1,186,003	1,453	1,187,456
State of ND	031600	Indian Affairs Commission	0.020966%	2,003	138,190	4,532	6,191	150,916	1,642	7,601	-	52,791	62,034	51,067	(12,515)	38,552
State of ND	032100	Veterans Affairs Department	0.036555%	3,492	240,939	7,902	22,383	274,716	2,863	13,252	-	6,562	22,677	89,036	3,622	92,658
State of ND State of ND	032500	Department Of Human Services Protection & Advocacy Project	6.704064% 0.175272%	640,497 16,745	44,187,357 1.155.241	1,449,234	8,300	46,277,088 1,218,175	525,010 13.726	2,430,401 63.541	-	2,693,386 56.790	5,648,797 134,057	16,328,984 426.907	(689,490) (14,165)	15,639,494 412,742
State of ND	038000	Job Service North Dakota	0.835667%	79.838	5.507.990	180.648		5,768,476	65,443	302.951	-	1,499,579	1.867.973	2.035.421	(405.564)	1.629.857
State	040100	Insurance Department	0.248098%	23,703	1,635,246	53,632	107,518	1,820,099	19,429	89,942	-	30,612	139,983	604,288	22,325	626,613
State of ND	040500	Industrial Commission	0.714281%	68,241	4,707,919	154,408	331,329	5,261,897	55,937	258,946	-	1	314,884	1,739,763	91,121	1,830,884
State of ND	040600	ND Department Of Labor	0.065858%	6,292	434,079	14,237	111,439	566,047	5,157	23,875	-	66,287	95,319	160,409	14,520	174,929
State of ND	040800	Public Service Commission	0.275647%	26,335	1,816,825	59,587	19,650	1,922,397	21,587	99,929	-	253,101	374,617	671,389	(53,538)	617,851
State of ND	041200	Aeronautics Commission	0.040653%	3,884	267,949	8,788	62,075	342,696	3,184	14,738	-	-	17,922	99,018	19,064	118,082
State of ND	041300	Department Of Financial Institutions	0.227102%	21,697	1,496,859	49,093	30,264	1,597,913	17,785	82,330	-	(1)	100,114	553,149	9,202	562,351
State of ND	041400	ND Securities Department	0.062115%	5,934	409,408	13,428	56,126	484,896	4,864	22,518	-	17,510	44,892	151,293	9,617	160,910
State State	042600 042700	State Board Of Law Examiners ND State Board Of Cosmetology	0.031545% 0.006383%	3,014 610	207,917 42,071	6,819 1,380	1,892	217,750 45,953	2,470 500	11,436 2,314	-	69,110 2,845	83,016 5,659	76,834 15,547	(17,199) (339)	59,635 15,208
State	042700	ND State Board Of Cosmetology  ND State Plumbing Board	0.006383%	3.570	246,311	8.078	18,567	276,526	2.927	13.548	-	3,117	19,592	91,022	3.598	94,620
State	042800	Bank Of North Dakota	1.040712%	99,428	6,859,468	224,973	308,611	7,492,480	81,500	377,286	-	3,786	462,572	2,534,846	71,507	2,606,353
State	047200	Public Finance Authority	0.016523%	1,579	108,905	3,572	1,438	115,494	1,294	5,990	-	7,586	14,870	40,245	(1,592)	38,653
State	047300	Housing Finance Agency	0.242994%	23,215	1,601,605	52,529	62,749	1,740,098	19,029	88,092	-	90,444	197,565	591,857	(12,273)	579,584
State	047500	Mill & Elevator Association	0.749966%	71,651	4,943,123	162,122	173,763	5,350,659	58,731	271,883	-	645,164	975,778	1,826,680	(90,627)	1,736,053
State	048500	Workforce Safety & Insurance	1.546833%	147,782	10,195,377	334,383	2,867,973	13,545,515	121,136	560,768	-	55,487	737,391	3,767,597	722,531	4,490,128

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



				Deferred Outflows of Resources					Defe	erred Inflows of Reso	urces			Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State of ND	050200	Field Services Division	0.719071%	\$ 68,699	\$ 4,739,490	\$ 155,443	\$ 290,214	\$ 5,253,846	\$ 56,312	\$ 260,682	\$ -	\$ 77,506	\$ 394,500	\$ 1,751,430	\$ 42,984	\$ 1,794,414
State of ND	050400	Highway Patrol	0.174484%	16,670	1,150,047	37,719	-	1,204,436	13,664	63,255	-	264,405	341,324	424,988	(70,195)	354,793
State of ND	051700	Department Of Corrections Transitional Services	0.203366%	19,429	1,340,412	43,962	72,881	1,476,684	15,926	73,726	-	124,482	214,134	495,335	(16,383)	478,952
State of ND	051800	James River Correctional Ctr	0.766848%	73,264	5,054,395	165,771	487,872	5,781,302	60,054	278,003	-	166,037	504,094	1,867,800	60,793	1,928,593
State of ND State	051900 052000	State Penitentiary	1.052938%	100,596	6,940,051 853.881	227,616 28.005	356,102	7,624,365 894,263	82,458 10.145	381,718 46,965	-	93,358 170.654	557,534 227.764	2,564,625 315.543	54,227	2,618,852 270.020
State of ND	052000	Rough Rider Industries Department Of Corrections And Rehabilitation	0.129350%	12,377 64.149	4.425.562	145.147	202.270	4,837,128	52.582	243.415		268.221	564.218	1,635,421	(45,523) (18.140)	1,617,281
State of ND	054000	Adjutant General ND National Guard	1.057002%	100,984	6.966.838	228.495	280.809	7.577.126	82,776	383.191	_	71.059	537.026	2.574.523	53.634	2.628.157
State of ND	060100	Department Of Commerce	0.424495%	40,556	2,797,902	91,764	301,677	3,231,899	33,243	153,891		82,726	269,860	1,033,936	57,049	1,090,985
State of ND	060200	Dept Of Agriculture	0.374853%	35,813	2,470,705	81,033	26,115	2,613,666	29,356	135,894	-	151,029	316,279	913,024	(35,083)	877,941
State of ND	060700	Milk Marketing Board	0.020046%	1,915	132,126	4,333	2,980	141,354	1,570	7,267	-	9,993	18,830	48,826	(2,098)	46,728
State of ND	060800	ND Oilseed Council	0.002811%	269	18,528	608	14,195	33,600	220	1,019	-	-	1,239	6,847	3,651	10,498
State	061100	ND Soybean Council	0.042079%	4,020	277,348	9,096	10,405	300,869	3,295	15,255	-	6,776	25,326	102,491	530	103,021
State of ND State of ND	061400 061600	ND Corn Utilization Council State Seed Department	0.020489% 0.137549%	1,957 13,141	135,046 906,603	4,429 29,734	39,424 105,613	180,856 1,055,091	1,605 10,772	7,428 49,865	-	68,949 1	77,982 60,638	49,905 335,026	(13,218) 26,137	36,687 361,163
State	062400	Reef Commission	0.137549%	1,620	111 786	3 666	17.919	1,055,091	10,772	49,865 6.148	-	678	8.154	41 309	4.235	45,544
State of ND	062500	ND Wheat Commission	0.042895%	4.098	282.727	9,273	6.748	302.846	3,359	15.551	-	25,701	44.611	104.479	(6,339)	98.140
State of ND	062600	ND Barley Council	0.012587%	1,203	82,963	2,721	1,175	88,062	986	4,563		6,310	11,859	30,658	(1,449)	29,209
State	066500	State Fair Association	0.103911%	9,928	684,891	22,463	16,612	733,894	8,137	37,670	-	42,759	88,566	253,094	(7,616)	245,478
State of ND	067000	Racing Commission	0.013057%	1,247	86,060	2,823	2,689	92,819	1,023	4,734	-	5,504	11,261	31,803	(759)	31,044
State of ND	070100	Historical Society	0.398601%	38,082	2,627,231	86,167	93,614	2,845,094	31,215	144,503	-	78,656	254,374	970,866	(3,130)	967,736
State of ND	070900	ND Council On The Arts	0.031635%	3,022	208,510	6,839	15,023	233,394	2,477	11,469	-	18,491	32,437	77,053	(1,928)	75,125
State of ND	072000	Game & Fish Department	1.009479%	96,444	6,653,607	218,221	161,027	7,129,299	79,055	365,963	-	442,573	887,591	2,458,772	(91,206)	2,367,566
State of ND State of ND	075000 077000	Parks & Recreation Department Water Commission	0.349852% 0.596318%	33,424 56,971	2,305,920 3.930.409	75,628 128.907	246,309	2,661,281 4,116,287	27,398 46.699	126,831 216,181	-	168,973 248.237	323,202 511.117	852,129 1,452,442	28,218 (55,990)	880,347 1.396.452
State	080100	Department Of Transportation	5.943149%	567,800	39,172,068	1,284,745		41.024.613	465,421	2.154.549		5,162,484	7,782,454	14,475,635	(1.336.468)	13,139,167
State	090000	ND State Board Of Accountancy	0.027418%	2,619	180.716	5,927	123.121	312.383	2.147	9,940	-	1	12.088	66,782	32,776	99,558
State	090100	Board Of Medical Examiners	0.027234%	2,602	179,503	5,887	67,418	255,410	2,133	9,873	-	35,649	47,655	66,333	9,496	75,829
State	090200	Board Of Pharmacy	0.022110%	2,112	145,730	4,780	3,521	156,143	1,731	8,015	-	9,371	19,117	53,853	(1,540)	52,313
State	090600	Real Estate Commission	0.009110%	870	60,045	1,969	16,221	79,105	713	3,303	-	26,682	30,698	22,189	(694)	21,495
State	090900	Electrical Board	0.141058%	13,476	929,732	30,493	119,830	1,093,531	11,047	51,137	-	145,404	207,588	343,573	4,263	347,836
State	099501	ND System Information Technology Services	0.205547%	19,638	1,354,787	44,434	168,354	1,587,213	16,097	74,516	-	(1)	90,612	500,648	42,686	543,334
District Health Unit District Health Unit	100002 100003	McIntosh District Health Unit Wells County Dist Health Unit	0.006474% 0.020069%	619 1,917	42,671 132,277	1,400 4,338	2,220 30,872	46,910 169,404	507 1,572	2,347 7,276	-	2,147 16,077	5,001 24,925	15,769 48,882	163 2,674	15,932 51,556
District Health Unit	100003	Central Valley Health Unit	0.113630%	10,856	748,950	24,564	61,906	846,276	8,899	41,194		55,332	105,425	276,767	(4,361)	272,406
District Health Unit	100005	Dickey County Health District	0.018787%	1,795	123,828	4,061	28,037	157,721	1,471	6,811	-	8,656	16,938	45,759	3,380	49,139
District Health Unit	100006	Emmons County Public Health	0.016862%	1,611	111,140	3,645	23,216	139,612	1,320	6,113		1,276	8,709	41,071	5,447	46,518
District Health Unit	100007	Rolette County Public Health	0.041181%	3,934	271,429	8,902	39,821	324,086	3,225	14,929	-	(1)	18,153	100,304	9,631	109,935
District Health Unit	100008	Towner County Public Health Unit	0.007951%	760	52,406	1,719	13,468	68,353	623	2,882	-	2,847	6,352	19,366	2,231	21,597
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013766%	1,315	90,733	2,976	2,966	97,990	1,078	4,991	-	5,303	11,372	33,530	(733)	32,797
District Health Unit	100010	First District Health Unit	0.224769%	21,474	1,481,482	48,589	75,507	1,627,052	17,602	81,485	-	45,985	145,072	547,466	2,447	549,913
District Health Unit District Health Unit	100011 100012	Lake Region District Health Unit Garrison Diversion Conservancy District	0.076889% 0.175024%	7,346 16,722	506,785 1.153.606	16,621 37.835	11,479 7.684	542,231 1.215.847	6,021 13,707	27,874 63,451	-	52,666 80,301	86,561 157,459	187,277 426.303	(9,280) (23,682)	177,997 402.621
District Health Unit	100012	Upper Missouri Health Unit	0.175024%	9,411	649,246	21,294	60,655	740,606	7,714	35,710	-	96,838	140,262	239,922	(23,062)	228,498
District Health Unit	100013	Kidder County District Health Unit	0.004141%	396	27,294	895	10,762	39,347	324	1,501	-	6,860	8,685	10.086	1.260	11,346
District Health Unit	100015	Southwestern District Health Unit	0.124872%	11,930	823,048	26,994	38,117	900,089	9,779	45,269	-	59,649	114,697	304,149	(5,145)	299,004
District Health Unit	100017	City-County Health District	0.052687%	5,034	347,267	11,389	10,519	374,209	4,126	19,100	-	50,374	73,600	128,329	(8,828)	119,501
District Health Unit	100018	Sargent County District Health Unit	0.010162%	971	66,979	2,197	20,738	90,885	796	3,684	-	2,463	6,943	24,751	5,351	30,102
District Health Unit	100019	Traill District Health Unit	0.016138%	1,542	106,368	3,489	1,549	112,948	1,264	5,850	-	9,398	16,512	39,307	(2,225)	37,082
District Health Unit	100021	Cavalier County Health Dist	0.011507%	1,099	75,844	2,487	1,937	81,367	901	4,172	-	7,476	12,549	28,027	(1,656)	26,371
District Health Unit District Health Unit	100022 100023	Walsh County Health District Custer Health Unit	0.024819% 0.135621%	2,371 12,957	163,585 893,896	5,365 29,318	31,111	171,321 967,282	1,944 10,621	8,998 49.166	-	33,606 60,157	44,548 119,944	60,451 330,330	(8,397) (10,714)	52,054 319,616
Political Subdivision		Southeast Water Users District	0.135621%	4,512	893,896 311,306	29,318 10,210	284,438	967,282 610,466	3,699	49,166 17,122	-	00,157	20,821	330,330 115,040	(10,714)	178,094
City	2000024	City Of Mcville	0.011203%	1,070	73,840	2,422	25,838	103,170	877	4,061		12,086	17,024	27,287	2,970	30,257
City	200003	City Of Drayton	0.025996%	2,484	171,343	5,620	10,763	190,210	2,036	9,424		13,640	25,100	63,318	(1,448)	61,870
City	200004	City Of Fessenden	0.004169%	398	27,478	901	1,906	30,683	326	1,511	-	8,018	9,855	10,154	(2,152)	8,002
City	200005	City Of Westhope	0.016226%	1,550	106,948	3,508	4,666	116,672	1,271	5,882	-	1,433	8,586	39,521	786	40,307
City	200006	City Of Belfield	0.046754%	4,467	308,162	10,107	23,820	346,556	3,661	16,950	-	26,278	46,889	113,878	(2,975)	110,903
City	200008	City Of Rolla	0.034176%	3,265	225,258	7,388	38,902	274,813	2,676	12,390	-	2,228	17,294	83,242	8,460	91,702
City	200009 200010	City of New Town City Of Cavalier	0.089008%	8,504 4.058	586,663 279.932	19,241 9.181	182,987 1.926	797,395 295.097	6,970 3.326	32,268 15.397	-	73.736	39,238 92,459	216,795 103,446	55,976 (17,573)	272,771 85.873
city	200010	City of Cavaller	0.042471%	4,058	279,932	9,181	1,926	295,097	3,326	15,397	-	/3,/36	92,459	103,446	(17,5/3)	85,873

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



					Defe	erred Outflows of Res	esources Deferred Inflows of Resources						Pension Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual investment Earnings on Pension Plan investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
City	200011	City Of Harvey	0.052615%	\$ 5,027	\$ 346,792	\$ 11,374	\$ 11,858	\$ 375,051	\$ 4,120	\$ 19,074	\$ -		\$ 38,743	\$ 128,154	\$ (2,144)	\$ 126,010
City	200012	City Of Napoleon	0.007059%	674	46,527	1,526	24,801	73,528	553	2,559	-	101,174	104,286	17,193	(17,098)	95
City	200014	City Of Grand Forks	2.177290%	208,015	14,350,801	470,670	2,088,943	17,118,429	170,508	789,325	-	-	959,833	5,303,191	509,501	5,812,692
City	200015 200016	City Of Killdeer City Of Ellendale	0.089968%	8,595 2,962	592,991 204.378	19,449 6.703	170,735 4,554	791,770 218.597	7,046 2.428	32,616 11.241	-	14,016	39,662 27.685	219,134 75.526	45,620 (2.504)	264,754 73,022
City	200010	City of Wishek	0.022255%	2,502	146.686	4.811	98.295	251.918	1.743	8.068	-	14,010	9.811	54.206	27.564	81,770
City	200018	City Of Granville	0.001769%	169	11,660	382	856	13,067	139	641	-	20,562	21,342	4,309	(4,293)	16
City	200019	City Of Linton	0.023663%	2,261	155,966	5,115	8,254	171,596	1,853	8,578	-	16,065	26,496	57,636	(3,001)	54,635
City	200020	City Of Finley	0.008692%	830	57,290	1,879	9,639	69,638	681	3,151	-	10,026	13,858	21,171	771	21,942
City	200021	City Of Wilton	0.013656%	1,305	90,008	2,952	19,017	113,282	1,069	4,951	-	7,261	13,281	33,262	4,147	37,409
City	200022	City Of Ray	0.020117%		132,594	4,349	23,764	162,629	1,575	7,293	-	37,171	46,039	48,999	(1,909)	47,090
City	200025	City Of Medora	0.026639%	2,545	175,581	5,759	9,693	193,578	2,086	9,657	-	25,272	37,015	64,884	(3,603)	61,281
City City	200026 200028	City of Velva City Of Thompson	0.016006% 0.012267%	1,529 1,172	105,498 80,853	3,460 2,652	28,351 4,158	138,838 88,835	1,253 961	5,803 4,447		15,681 9,451	22,737 14,859	38,986 29,879	3,785 (1,824)	42,771 28,055
City	200028	City Of Williston	1.264683%	120,826	8,335,690	273,390	2,479,431	11,209,337	99,040	458,481	-	5,431	557,521	3,080,369	667,382	3,747,751
City	200030	City Of Bowman	0.060858%	5,814	401,123	13,156	52,414	472,507	4,766	22,063	-	28,019	54,848	148,231	7,575	155,806
City	200031	City Of Tioga	0.079458%	7,591	523,718	17,177	86,749	635,235	6,223	28,806	-	137,710	172,739	193,535	(5,933)	187,602
City	200033	City Of Rhame	0.004758%	455	31,361	1,029	10,873	43,718	373	1,725	-	18,365	20,463	11,589	(3,630)	7,959
City	200035	City Of Fargo	2.912473%	278,254	19,196,488	629,596	1,856,208	21,960,546	228,082	1,055,849	-	(1)	1,283,930	7,093,865	462,203	7,556,068
City	200036	City Of Jamestown	0.505996%	48,342	3,335,085	109,382	77,873	3,570,682	39,626	183,437	-	24,971	248,034	1,232,447	13,656	1,246,103
City	200037 200038	City Of Beach City Of Glenburn	0.019823% 0.005805%	1,894 555	130,656 38.262	4,285 1,255	22,063 1,044	158,898 41.116	1,552 455	7,186 2,104	-	1,648 3,322	10,386 5,881	48,283 14.139	6,741 (706)	55,024 13,433
City	200038	City Of Kulm	0.003805%	700	38,282 48,287	1,255	3,910	41,116 54.481	455 574	2,104	-	37.710	40 940	14,139	(8.275)	9,569
City	200040	City Of Harwood	0.013723%	1.311	90.450	2.967	22.107	116.835	1.075	4.975	-	1,273	7.323	33.425	4.580	38.005
City	200045	City Of Mapleton	0.014355%	1,371	94,616	3,103	37,399	136,489	1,124	5,204	-	22,076	28,404	34,964	3,064	38,028
City	200046	City Of Wahpeton	0.211301%	20,187	1,392,712	45,677	-	1,458,576	16,547	76,602	-	258,035	351,184	514,663	(60,959)	453,704
City	200049	City Of Elgin	0.006108%	584	40,259	1,320	13,463	55,626	478	2,214	-	16,967	19,659	14,877	125	15,002
City	200050	City Of Rugby	0.056792%	5,426	374,323	12,277	31,493	423,519	4,448	20,589	-	48,981	74,018	138,327	(3,967)	134,360
City	200051	City Of New Salem	0.011838% 0.025944%	1,131	78,026 171.000	2,559	22,043	103,759	927	4,292	-	4,132 48.852	9,351	28,834	4,605	33,439
City City	200052 200053	City Of Walhalla City Of Gwinner	0.025944%	2,479 1,411	97,371	5,608 3,194	40,285 25,834	219,372 127,810	2,032 1,157	9,405 5,356	-	48,852 38,652	60,289 45,165	63,191 35,982	(6,157) (1,676)	57,034 34,306
City	200053	City Of Kenmare	0.028789%	2,750	189,752	6,223	43,484	242,209	2,255	10,437	-	86,196	98,888	70,121	(11,776)	58,345
City	200055	City Of Watford City	0.340415%		2,243,720	73,588	688,624	3,038,455	26,659	123,409	-	1	150,069	829,144	182,630	1,011,774
City	200057	City Of Cooperstown	0.017178%		113,222	3,713	15,177	133,753	1,345	6,227	-	6,457	14,029	41,840	1,645	43,485
City	200058	City Of New England	0.009876%	944	65,094	2,135	5,038	73,211	773	3,580	-	25,266	29,619	24,055	(5,348)	18,707
City	200059	City Of Carrington	0.065871%	6,293	434,164	14,239	6,729	461,425	5,159	23,880	-	62,532	91,571	160,441	(13,009)	147,432
City	200060	City Of Mott	0.011317%	1,081	74,592	2,446	3,961	82,080	886	4,103	-	2,744	7,733	27,565	199	27,764
City	200061 200062	City Of Larimore City Of Sherwood	0.010285% 0.003132%	983 299	67,790 20.643	2,223 677	13,071 6,249	84,067 27.868	805 245	3,729 1.135	-	6,581 4.837	11,115 6.217	25,051 7.629	2,242	27,293
City	200062	City Of Snerwood City Of Lamoure	0.003132%	1,710	117,942	3,868	14,305	137,825	1,401	1,135 6,487	-	10,447	18,335	43,584	(9) 82	7,620 43,666
City	200064	City Of Michigan	0.005252%	502	34,617	1.135	15,415	51,669	411	1,904	-	6.659	8,974	12,792	1.810	14,602
City	200065	City Of Park River	0.043961%	4,200	289,753	9,503	6,537	309,993	3,443	15,937	-	20,986	40,366	107,075	(4,751)	102,324
City	200067	City Of Hatton	0.006130%	586	40,404	1,325		42,315	480	2,222	-	19,278	21,980	14,931	(4,384)	10,547
City	200069	City Of Northwood	0.026720%	2,553	176,115	5,776	73,385	257,829	2,093	9,687	-	7,592	19,372	65,081	15,162	80,243
City	200070	City Of Powers Lake	0.003893%	372	25,659	842	25,376	52,249	305	1,411	-	30,447	32,163	9,482	(2,476)	7,006
City	200072	City Of Towner	0.006013%	574	39,632	1,300	23,482	64,988	471	2,180	-	24,516	27,167	14,646	(314)	14,332
City	200073	City Of Pembina	0.009003%	860 795	59,340	1,946	6,491	68,637	705 652	3,264	-	3,931	7,900	21,928	230	22,158
City City	200075 200076	City Of Underwood City Of New Leipzig	0.008324% 0.002554%	795 244	54,865 16,834	1,799 552	1,295	58,754 17.630	652 200	3,018 926	-	4,653 1,181	8,323 2.307	20,275 6,221	(996) (296)	19,279 5,925
City	200070	City Of Stanley	0.067653%	6,463	445,910	14,625	54,657	521,655	5,298	24,526	-	136,817	166,641	164,781	(12,169)	152,612
City	200080	City Of Crosby	0.018564%	1,774	122,358	4,013	20,095	148,240	1,454	6,730	-	11,088	19,272	45,216	2,791	48,007
City	200083	City Of Grafton	0.148967%	14,232	981,861	32,203	20,308	1,048,604	11,666	54,004	-	51,337	117,007	362,837	(10,251)	352,586
City	200084	City Of Emerado	0.007121%	680	46,935	1,539	9,751	58,905	558	2,582	-	4,307	7,447	17,345	2,032	19,377
City	200085	City Of Lincoln	0.046476%	4,440	306,329	10,047	78,620	399,436	3,640	16,849	-	35,154	55,643	113,201	7,701	120,902
City	200086	City Of Minto	0.008100%	774	53,388	1,751	488	56,401	634	2,936	-	4,384	7,954	19,729	(1,084)	18,645
City	200087	City Of Ashley	0.011909%	1,138	78,494	2,574	24,492	106,698	933	4,317	-	3,025	8,275	29,007	5,775	34,782
City City	200088 200089	City Of Neche City Of Surrey	0.003997% 0.043024%		26,345 283,577	864 9,301	77,772	27,591 374,760	313 3,369	1,449 15,597	-	6,018	7,780 18,966	9,735 104,793	(1,558) 22,550	8,177 127,343
City	200089	City Of Surrey	0.043024%	4,110 1,948	283,577 134,393	9,301 4.408	6,962	147,711	1,597	7,392	-	15,276	18,966 24,265	104,793	(2,193)	127,343 47,471
City	200091	City Of New Rockford	0.019730%	1,885	130,043	4,265	17,396	153,589	1,545	7,153	-	9,597	18,295	48,056	2,798	50,854
City	200094	City Of West Fargo	0.748489%	71,510	4,933,388	161,803	502,726	5,669,427	58,616	271,347	-	(2)	329,961	1,823,083	124,918	1,948,001

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



				Deferred Outflows of Resources						Defe	rred Inflows of Reso	urces			Pension Expense	
Employer Type	Employer ID	F	Proportionate  polyer Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
City	200097	City Of Devils Lake	0.089573%	\$ 8,558	\$ 590,387	\$ 19,363		\$ 917,961		\$ 32,473	s -		\$ 39,487			\$ 307.023
City	200098	City Of Oakes	0.056993%	5,445	375,648	12,320	5,223	398,636	4,463	20,661		84,164	109,288	138,817	(17,880)	120,937
City	200100	City Of Mohall	0.014248%	1,361	93,910	3,080	2,588	100,939	1,116	5,165	-	14,787	21,068	34,704	(3,986)	30,718
City	200101	City Of Lidgerwood	0.006826%	652	44,991	1,476	7,703	54,822	535	2,475	-	415	3,425	16,626	2,360	18,986
City	200102	City Of Mcclusky	0.003440%	329	22,673	744	2,249	25,995	269	1,247	-	1,676	3,192	8,379	223	8,602
City	200103	City Of Burlington	0.017974%	1,717	118,469	3,885	41,032	165,103	1,408	6,516	-	785	8,709	43,779	12,154	55,933
City	200104	City Of Lisbon	0.043468%	4,153	286,503	9,397	99,790	399,843	3,404	15,758	-	18,993	38,155	105,874	17,065	122,939
City	200110	City Of Halliday City Of Maddock	0.011855% 0.012966%	1,133 1,239	78,138 85.461	2,563 2.803	15,633 14.935	97,467 104.438	928 1.015	4,298 4.701	-	15,272	20,498	28,875 31.581	(989) 4.232	27,886
City	200111	City of Regent	0.006190%	1,239 591	40,799	1.338	25,502	68.230	1,015	2,244	-	1	5,717 2,730	15,077	6,992	35,813 22,069
City	200114	City of Regent	0.020151%	1,925	132.818	4.356	52,398	191.497	1.578	7,305	-	23,634	32.517	49.081	10.363	59,444
City	200117	City of Alexander	0.008120%	776	53,520	1,755	35,755	91,806	636	2,944		4,477	8,057	19,778	10,497	30,275
City	200118	City of Berthold	0.003195%	305	21,059	691	10,800	32,855	250	1,158	-	2,238	3,646	7,782	2,815	10,597
City	200119	City of Carson	0.006958%	665	45,861	1,504	22,050	70,080	545	2,522	-	(1)	3,066	16,947	7,118	24,065
City	200120	City of Dodge	0.003355%	321	22,113	725	20,785	43,944	263	1,216	-	-	1,479	8,172	4,708	12,880
County	300001	Adams County	0.095041%	9,080	626,428	20,545	42,856	698,909	7,443	34,455	-	3,736	45,634	231,490	10,671	242,161
County	300002	Barnes County	0.309650%	29,584 17,025	2,040,943	66,938 38 521	212,117	2,349,582	24,249 13,955	112,256	-	52 630	136,505	754,210 434,032	55,536	809,746
County	300003	Benson County Billings County	0.178197%	17,025 25.390	1,174,520 1.751.639	38,521 57,449	20,110 78,133	1,250,176 1,912,611	20.812	64,601 96.344	-	29,773	131,186 146.929	434,U32 647.300	(11,630) 8,619	422,402 655,919
County	300004	Bottineau County	0.311679%	29,777	2,054,317	67,376	31,023	2,182,493	24,408	112,992	-	74,159	211,559	759,152	(15,467)	743,685
County	300006	Bowman County	0.151383%	14,463	997,785	32,725	16,259	1,061,232	11,855	54,880	-	46,365	113,100	368,721	(7,772)	360,949
County	300007	Burke County	0.155468%	14,853	1,024,710	33,608	20,296	1,093,467	12,175	56,361	-	31,606	100,142	378,671	(3,170)	375,501
County	300008	Burleigh County	1.551922%	148,268	10,228,920	335,483	719,925	11,432,596	121,534	562,613	-	132,205	816,352	3,779,992	123,050	3,903,042
County	300009	Cass County	1.586084%	151,532	10,454,086	342,868	423,572	11,372,058	124,210	574,997	-	4,232,112	4,931,319	3,863,200	(1,031,136)	2,832,064
County	300010	Cavalier County	0.197433%	18,862	1,301,307	42,680	60,350	1,423,199	15,461	71,575	-	57,359	144,395	480,884	1,521	482,405
County	300011	Dickey County	0.172414%	16,472	1,136,403	37,271	10,218	1,200,364	13,502	62,505	-	56,929	132,936	419,946	(14,341)	405,605
County	300012 300013	Divide County Dunn County	0.252033% 0.378499%	24,079 36,161	1,661,182 2,494,736	54,483 81,821	96,569 183.365	1,836,313 2,796,083	19,737 29.641	91,369 137.216	-	199,819	310,925 166,856	613,873 921.904	(14,681) 58.080	599,192 979,984
County	300013	Eddy County	0.088085%	8.416	580.580	19.042	25.593	633.631	6.898	31.933	-	19.703	58.534	214.547	(554)	213.993
County	300014	Emmons County	0.135829%	12.977	895.267	29.362	65.692	1,003,298	10,637	49.242	-	57.844	117.723	330.837	(3,431)	327,406
County	300016	Foster County	0.114180%	10,909	752,575	24,683	138,210	926,377	8,942	41,393	-	116,080	166,415	278,106	(6,201)	271,905
County	300018	Grand Forks County	1.481789%	141,568	9,766,664	320,322	147,876	10,376,430	116,042	537,188	-	411,031	1,064,261	3,609,170	(93,463)	3,515,707
County	300019	Grant County	0.111891%		737,488	24,188	56,081	828,447	8,762	40,563	-	54,586	103,911	272,531	(4,240)	268,291
County	300020	Griggs County	0.075534%		497,854	16,328	27,215	548,613	5,915	27,383	-	52,108	85,406	183,977	(9,401)	174,576
County	300021	Hettinger County	0.114147%	10,905	752,358	24,675	41,510	829,448	8,939	41,381	-	41,382	91,702	278,026	1,152	279,178
County	300023 300024	Lamoure County Logan County	0.170663% 0.074686%	16,305 7,135	1,124,862 492,265	36,893 16.145	140,633 38.414	1,318,693 553.959	13,365 5.849	61,870 27,076	-	16,547 1,616	91,782 34.541	415,681 181.912	35,272 10,851	450,953 192,763
County	300024	Mchenry County	0.135212%	12,918	891,200	29,229	21,280	954,627	10,589	49,018		83,321	142,928	329,334	(11,802)	317,532
County	300025	Mcintosh County	0.106098%	10,136	699,306	22,935	31,073	763,450	8,309	38,463	-		46,772	258,421	8,759	267,180
County	300027	Mckenzie County	0.990249%	94,607	6,526,860	214,065	2,348,245	9,183,777	77,549	358,991	-	(1)	436,539	2,411,934	608,085	3,020,019
County	300028	Mclean County	0.409178%	39,092	2,696,945	88,453	8,079	2,832,569	32,044	148,338	-	125,102	305,484	996,628	(27,968)	968,660
County	300029	Mercer County	0.346070%	33,063	2,280,992	74,811	272,172	2,661,038	27,101	125,460	-	1	152,562	842,917	75,937	918,854
County	300030	Morton County	0.582935%	55,693	3,842,200	126,014	363,224	4,387,131	45,651	211,329	-	139,778	396,758	1,419,846	66,007	1,485,853
County	300031 300032	Mountrail County Nelson County	0.628578%	60,053 13,997	4,143,039 965.620	135,881 31.670	682,546 56.571	5,021,519 1.067.858	49,225 11.473	227,876 53.111	-	(1) 24.164	277,100 88 748	1,531,018 356.835	185,849 4.633	1,716,867 361.468
County	300032	Oliver County	0.146503%	6.983	481.785	15.801	25,032	529.601	5.724	26,499	-	24,164	55.079	178.039	2.734	180,773
County	300034	Pembina County	0.283423%	27,078	1,868,078	61,268	36,205	1,992,629	22,195	102,748	-	48,979	173,922	690,329	(5,305)	685,024
County	300035	Pierce County	0.225914%	21,584	1,489,029	48,836	146,563	1,706,012	17,692	81,900	-	68,117	167,709	550,255	29,046	579,301
County	300036	Ramsey County	0.336521%	32,151	2,218,054	72,747	179,069	2,502,021	26,354	121,998	-	93,654	242,006	819,659	15,094	834,753
County	300037	Ransom County	0.150459%	14,375	991,695	32,525	17,828	1,056,423	11,783	54,545	-	21,651	87,979	366,471	(2,540)	363,931
County	300038	Renville County	0.128990%	12,324	850,190	27,884	15,036	905,434	10,101	46,762	=	12,337	69,200	314,179	(554)	313,625
County	300039	Richland County	0.562397%	53,731	3,706,832	121,575	174,553	4,056,691	44,043	203,884	-	288,440	536,367	1,369,822	(43,306)	1,326,516
County	300040 300042	Rolette County	0.207947% 0.059071%	19,867 5.644	1,370,606 389.345	44,952 12.770	42,190 10.084	1,477,615 417.843	16,285 4.626	75,386 21.415	-	72,035 9.689	163,706 35,730	506,493 143.878	(9,997) 807	496,496 144.685
County	300042	Sheridan County Slope County	0.059071%		389,345 353.041	12,770	10,084 24,101	417,843	4,626	21,415 19.418	-	9,689	35,730 64.956	143,878	(2,103)	144,685
County	300044	Stark County	0.578532%	55,272	3,813,180	125,063	176,001	4,169,516	45,306	209,733	-	30,427	285,466	1,409,121	41,862	1,450,983
County	300046	Steele County	0.094421%	9,021	622,341	20,411	89,001	740,774	7,394	34,230	-	5,709	47,333	229,980	26,825	256,805
County	300047	Stutsman County	0.627922%	59,991	4,138,716	135,739	155,199	4,489,645	49,174	227,638	-	97,502	374,314	1,529,420	28,507	1,557,927
County	300048	Towner County	0.107431%	10,264	708,092	23,224	61,265	802,845	8,413	38,947	-	-	47,360	261,668	15,185	276,853
County	300049	Traill County	0.290388%	27,743	1,913,985	62,774	64,162	2,068,664	22,741	105,273	-	61,888	189,902	707,294	(1,929)	705,365
County	300050	Walsh County	0.329503%	31,480	2,171,797	71,229	18,245	2,292,751	25,804	119,454	-	56,299	201,557	802,565	(10,561)	792,004

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



				Deferred Outflows of Resources						Defe	erred Inflows of Reso	irces			Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
County	300051	Ward County	0.998332%	\$ 95,379	\$ 6,580,136	\$ 215,812	\$ 680,837	\$ 7,572,164	\$ 78,182	\$ 361,922	\$ -	\$ 97,369	\$ 537,473	\$ 2,431,622	\$ 128,089	\$ 2,559,711
County	300052	Wells County	0.151167%	14,442	996,361	32,678	50,203	1,093,684	11,838	54,802	-	196,567	263,207	368,195	(43,132)	325,063
County	300053	Williams County	1.028284%	98,241	6,777,554	222,287	1,222,388	8,320,470	80,527	372,780	-	13,926	467,233	2,504,575	340,491	2,845,066
School District	400002	Mcclusky Public Schools	0.013739%	1,313	90,556	2,970	2,287	97,126	1,076	4,981	-	7,776	13,833	33,464	(1,374)	32,090
School District School District	400003 400004	Lake Region Special Education Unit	0.057984%	5,540	382,180	12,535	-	400,255	4,541	21,021	-	67,222 9.084	92,784	141,231	(19,400)	121,831
School District	400004	Lidgerwood Public School Halliday Public School	0.032138%	3,070 435	211,826 29.996	6,947 984	13,166 37,724	235,009 69.139	2,517 356	11,651 1.650	-	76.323	23,252 78,329	78,278 11.085	61 (8.407)	78,339 2.678
School District	400008	Oliver-Mercer Special Education Unit	0.033420%	3,193	29,996	7,224	11,816	242.509	2,617	12,116	-	62.863	78,329	81,401	(11,683)	69,718
School District	400007	Underwood School District #8	0.030750%	2,938	202.677	6.647	11,805	224.067	2,408	11.148		12.305	25.861	74.897	191	75.088
School District	400010	New Town Public School District	0.170674%	16,306	1,124,935	36,895	264,592	1,442,728	13,366	61,874		67,825	143,065	415,708	41,721	457,429
School District	400011	Bottineau Public School	0.139109%	13,290	916,886	30,072	27,105	987,353	10,894	50,431	-	88,669	149,994	338,826	(12,102)	326,724
School District	400012	Peace Garden Special Services	0.034946%	3,339	230,334	7,554	5,832	247,059	2,737	12,669	-	16,359	31,765	85,117	(2,213)	82,904
School District	400014	Beulah Public School #27	0.098103%	9,373	646,610	21,207	183,797	860,987	7,683	35,565	-	84,352	127,600	238,948	17,840	256,788
School District	400016	St John School District #3	0.076552%	7,314	504,564	16,548	101,475	629,901	5,995	27,752	-	31,376	65,123	186,457	14,357	200,814
School District	400017	Ellendale Public School District #40	0.045165%	4,315	297,688	9,763	17,448	329,214	3,537	16,374	-	2,251	22,162	110,008	4,748	114,756
School District	400018	Rural Cass Special Education Unit	0.021314%	2,036	140,483	4,607	-	147,126	1,669	7,727	-	60,128	69,524	51,914	(16,866)	35,048
School District	400019	Fargo Public Schools	2.192320%	209,451	14,449,866	473,919	527,889	15,661,125	171,685	794,774	-	668,356	1,634,815	5,339,800	(97,450)	5,242,350
School District	400020	Surrey Schools	0.061317%	5,858	404,148	13,255	4,563	427,824	4,802	22,229	-	15,015	42,046	149,349	(3,140)	146,209
School District	400021	Jamestown Public School District #1	0.309901%	29,608	2,042,598	66,992	101,276	2,240,474	24,269	112,347	-	189,356	325,972	754,821	(21,389)	733,432
School District School District	400023 400024	Warwick Public School Souris Valley Special Services	0.042029% 0.034217%	4,015 3,269	277,019 225,529	9,086 7,397	55,530 10,279	345,650 246,474	3,291 2,680	15,237 12,405	-	23,592 604,316	42,120 619,401	102,369 83,342	5,753 (133,547)	108,122 (50,205)
School District	400024	Rugby Public School District #5	0.066884%	6.390	440,841	14,458	47,640	509.329	5,238	24.247		43,011	72,496	162.908	1,265	164,173
School District	400025	Billings County School District	0.039135%	3,739	257 944	8 460	24.510	294 653	3,065	14 187		42 241	59.493	95.321	(3.223)	92.098
School District	400027	Belcourt School District #7	0.513612%	49,070	3,385,283	111,029		3,545,382	40,222	186,198		292,654	519,074	1,250,997	(87,028)	1,163,969
School District	400028	West Fargo Public School #6	1.650012%	157,640	10,875,444	356,687	1,732,327	13,122,098	129,216	598,173	-	(3)	727,386	4,018,908	461,708	4,480,616
School District	400029	Minot Public School District #1	1.668059%	159,364	10,994,394	360,588	837,323	12,351,669	130,629	604,716	-	-	735,345	4,062,865	199,808	4,262,673
School District	400030	Belfield Public School #13	0.036929%	3,528	243,404	7,983	39,969	294,884	2,892	13,388	-	2,182	18,462	89,947	12,872	102,819
School District	400031	Minto Public School District #20	0.037854%	3,617	249,501	8,183	21,309	282,610	2,964	13,723	-	30,806	47,493	92,200	(578)	91,622
School District	400033	Harvey Public School Dist#38	0.067126%	6,413	442,436	14,511	60,969	524,329	5,257	24,335	-	1	29,593	163,498	14,851	178,349
School District	400034	Oakes Public Schools	0.062506%	5,972	411,985	13,512	22,643	454,112	4,895	22,660	-	46,116	73,671	152,245	(9,962)	142,283
School District	400035	Larimore Public School District #44	0.058429%	5,582	385,113	12,631	27,005	430,331	4,576	21,182	-	37,131	62,889	142,315	(1,692)	140,623
School District	400036 400038	Hazen Public School District #3 Park River Area School District	0.060685% 0.056497%	5,798 5.398	399,983 372,379	13,118 12.213	8.238	418,899 398,228	4,752 4.424	22,000 20.482	-	28,702 26,953	55,454 51.859	147,810 137.609	(7,593) (4.171)	140,217 133,438
School District School District	400038	Hillsboro Public School	0.056497%	5,398	372,379 375.002	12,213	8,238 63.465	398,228 456.202	4,424	20,482	-	26,953 39.648	51,859 64.730	137,609	(4,171)	133,438
School District	400039	Lisbon Public School	0.063700%	6.086	419,855	13,770	6.002	445,713	4,988	23,093		31,743	59,824	155,153	(7,490)	147,663
School District	400042	Northern Cass School District # 97	0.054920%	5,247	361,985	11,872	10,333	389,437	4,301	19,910		59,769	83,980	133,768	(10,041)	123,727
School District	400043	Mandaree Public School #36	0.041665%	3,981	274,619	9,007	101,982	389,589	3,263	15,105		243,338	261,706	101,483	(33,923)	67,560
School District	400044	Thompson Public School	0.036619%	3,499	241,361	7,916	12,935	265,711	2,868	13,275	-	12,487	28,630	89,192	(1,121)	88,071
School District	400045	Northern Plains Special Ed Unit	0.012184%	1,164	80,306	2,634	-	84,104	954	4,417	-	10,201	15,572	29,676	(2,737)	26,939
School District	400046	Bowman County School District #1	0.070249%	6,711	463,020	15,186	104,279	589,196	5,501	25,467	-	72,645	103,613	171,104	4,657	175,761
School District	400047	Apple Creek Elementary School	0.003394%	324	22,370	734	2,778	26,206	266	1,230	-	17,667	19,163	8,267	(3,195)	5,072
School District	400048	Burke Central School	0.018112%	1,730	119,379	3,915	61,714	186,738	1,418	6,566	-	-	7,984	44,115	18,024	62,139
School District School District	400049 400050	Washburn Public School Enderlin Area School District #24	0.041139%	3,930 5,180	271,152 357,358	8,893 11,720	30,717 22,787	314,692 397,045	3,222 4,246	14,914 19,655	-	6,144 15,561	24,280 39,462	100,202 132,058	8,427 503	108,629 132,561
School District	400050	Midkota School	0.054218%	5,180 1,707	357,358 117,737	11,720 3.861	76.438	397,045 199.743	1,246	19,655	-	3,372	39,462 11.247	132,058 43.509	21 740	65.249
School District	400051	Velva Public School	0.017863%	3.810	262.881	8 622	4,564	279.877	3.123	14.459	-	19.295	36,877	43,509 97.145	(3,691)	93,454
School District	400053	Sheyenne Valley Special Education Unit	0.055938%	5,344	368,695	12,092	4,504	386,131	4,381	20,279		50,032	74,692	136,247	(15,853)	120,394
School District	400054	Center Stanton Public School	0.025778%	2,463	169,906	5,572	6,366	184,307	2,019	9,345		22,247	33,611	62,787	(4,449)	58.338
School District	400055	Burleigh County Special Education Unit	0.005022%	480	33,101	1,086	915	35,582	393	1,821	-	3,088	5,302	12,232	(712)	11,520
School District	400056	New Rockford Sheyenne Public School	0.028330%	2,707	186,727	6,124	12,893	208,451	2,219	10,270	-	12,696	25,185	69,003	(619)	68,384
School District	400057	James River Multidistrict Special Education Unit	0.044031%	4,207	290,214	9,518	2,743	306,682	3,448	15,962	-	17,129	36,539	107,246	(5,128)	102,118
School District	400058	Newburg United Public School	0.022674%	2,166	149,447	4,901	11,873	168,387	1,776	8,220	-	8,915	18,911	55,227	452	55,679
School District	400059	Napoleon Public School District #2	0.029479%	2,816	194,300	6,373	17,633	221,122	2,309	10,687	-	770	13,766	71,802	4,478	76,280
School District	400060	Yellowstone School District #14	0.018334%	1,752	120,842	3,963	43,980	170,537	1,436	6,647	-	1	8,084	44,656	11,658	56,314
School District School District	400061 400062	Cavalier Public Schools Richland School District # 44	0.043441%	4,150 3.546	286,325 244.663	9,391 8.024	16,416 6.622	316,282 262.855	3,402 2.907	15,749 13.457	-	48,010 43.684	67,161 60.048	105,809 90.413	(7,218) (10.803)	98,591 79.610
School District School District	400062 400063	Fort Totten School District # 44	0.037120%	3,546 4,262	244,663 294,043	8,024 9.644	55,960	262,855 363,909	2,907 3.494	13,457 16,173	-	43,684 36.586	60,048 56,253	90,413 108,661	(10,803) 1,121	79,610 109.782
School District	400063	Bismarck Public Schools	2.418788%	231,088	15.942.546	522.875	782.166	17.478.675	189.421	876.875	-	340,995	1.407.291	5.891.404	159.411	6.050.815
School District	400065	Solen Public School Dist#3	0.045188%	4,317	297,840	9,768	178,825	490,750	3,539	16,382		20,439	40,360	110,064	35,152	145,216
School District	400068	Lakota Public School District #66	0.032154%	3,072	211,931	6,951	27,655	249,609	2,518	11,657	-		14,175	78,317	7,606	85,923
School District	400069	Stanley Community Public School District # 2	0.138669%	13,248	913,985	29,976	213,287	1,170,496	10,859	50,271	-	-	61,130	337,754	59,974	397,728

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



				Deferred Outflows of Resources					Defe	erred Inflows of Reso	urces			Pension Expense		
			Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	<b>Changes of</b>	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
School District	Employer ID 400070	Employer  Mandan Public School District #1	Share 0.746515%	\$ 71,321	Assumptions \$ 4,920,377	\$ 161,376	\$ 249,701	\$ 5,402,775	\$ 58,461	\$ 270,631	Investments	\$ 144,104	\$ 473,196	\$ 1,818,275	\$ 32,408	\$ 1,850,683
School District	400070	Killdeer Public School #16	0.059963%	5,71,321	395.224	12.962	39,788	5 5,402,775	3 38,461	21,738	, -	84.743	111.177	146.051	\$ 32,408	137.964
School District	400072	Glenburn School District	0.044843%	4,284	295,566	9,694	34,793	344,337	3.512	16,257		04,743	19,770	109,223	8,399	117,622
School District	400074	New Public School #8	0.070838%	6,768	466,902	15,313	171,325	660,308	5,512	25,681		1	31.229	172,539	44.127	216.666
School District	400075	Williston Public School #1	0.690855%	66,003	4,553,515	149,344	1,476,542	6,245,404	54,102	250,453		1	304,556	1,682,705	372,659	2,055,364
School District	400076	Valley City Public School	0.108019%	10,320	711,967	23,351	107,667	853,305	8,459	39,160	-	52,319	99,938	263,100	12,413	275,513
School District	400077	Dickinson Public Schools	0.547557%	52,313	3,609,019	118,367	310,735	4,090,434	42,880	198,504		33,452	274,836	1,333,676	68,561	1,402,237
School District	400078	Drayton Public School #19	0.024508%	2,341	161,535	5,298	37,307	206,481	1,919	8,885	-	38,996	49,800	59,694	(4,786)	54,908
School District	400079	Mohall Lansford Sherwood School	0.037886%	3,620	249,712	8,190	25,399	286,921	2,967	13,735	-	-	16,702	92,278	7,861	100,139
School District	400080	Westhope Public School #17	0.027415%	2,619	180,696	5,926	7,975	197,216	2,147	9,939	-	16,883	28,969	66,774	(1,488)	65,286
School District School District	400081 400082	Kindred Public School District #2	0.041205%	3,937	271,588 1.069.325	8,907	176.774	284,432	3,227	14,938 58.815	-	38,055 1	56,220	100,362	(9,466)	90,896
School District	400082	Grafton Public School District #3 Wilton Public School District	0.162237% 0.026720%	15,500 2,553	1,069,325	35,071 5,776	36,521	1,296,670 220,965	12,705 2,093	9,687	-	19,942	71,521 31,722	395,158 65,081	47,912 4,751	443,070 69,832
School District	400084	Sheyenne Valley Career And Tech Center	0.010402%	994	68,561	2,249	8,744	80,548	815	3,771		3,335	7,921	25,336	1,521	26,857
School District	400085	White Shield School Dist #85	0.109894%	10,499	724,326	23,756	222,117	980,698	8,606	39,839		51,502	99,947	267,667	42,945	310,612
School District	400086	Tgu School District #60	0.181426%	17,333	1,195,802	39,219	77,644	1,329,998	14,208	65,772	-	46,755	126,735	441,896	10,226	452,122
School District	400087	Turtle Lake Mercer School District #72	0.037194%	3,553	245,150	8,040	69,353	326,096	2,913	13,484	-	55,214	71,611	90,593	10,075	100,668
School District	400088	Lamoure School District #8	0.042216%	4,033	278,251	9,126	2,946	294,356	3,306	15,304		64,210	82,820	102,825	(13,306)	89,519
School District	400089	Divide County School Dist #1	0.063189%	6,037	416,487	13,660	34,894	471,078	4,948	22,908	-	50,164	78,020	153,908	(4,023)	149,885
School District	400090	Mott/Regent School Dist #1	0.039435%	3,768	259,921	8,525	4,415	276,629	3,088	14,296	-	2,636	20,020	96,051	159	96,210
School District	400091	United Public School District # 7	0.108839%	10,398	717,372	23,528	115,314	866,612	8,523	39,457			47,980	265,097	33,967	299,064
School District	400092	Kulm Public School District #7	0.033498%	3,200 4.744	220,790	7,241 10,735	13,799 2,136	245,030 344 917	2,623 3,889	12,144 18,002	-	16,789	31,556 66,509	81,591 120,951	649	82,240 109.898
School District	400093	Midway Public School District #128  Dunseith School District #1	0.049658%	4,744 15,040	327,302 1.037.576	10,735 34.030	2,136	1.309.102	12.328	18,002 57.069	-	44,618 13.841	83.238	383.425	(11,053) 45.793	109,898
School District	400095	Carrington School District #49	0.043789%	4,184	288,619	9,466	9,315	311,584	3,429	15,875		37,211	56,515	106,656	(8,787)	97,869
School District	400096	Glen Ullin Public School #48	0.028536%	2,726	188,084	6,169	3,834	200,813	2,235	10,345		35,520	48,100	69,505	(6,899)	62,606
School District	400099	Manvel Public School	0.020608%	1,969	135,830	4,455	24,213	166,467	1,614	7,471	-	2,963	12,048	50,195	4,437	54,632
School District	400100	Maple Valley School District	0.030662%	2,929	202,097	6,628	31,778	243,432	2,401	11,116	-	29,225	42,742	74,683	1,404	76,087
School District	400101	North Border School District # 100	0.063278%	6,045	417,074	13,679	68,077	504,875	4,955	22,940	-	12,726	40,621	154,125	13,325	167,450
School District	400102	Mckenzie Cty Public School #1	0.222782%	21,284	1,468,385	48,159	396,161	1,933,989	17,447	80,764		(1)	98,210	542,627	101,446	644,073
School District	400103	Devils Lake Public School	0.305909%	29,226	2,016,286	66,129	160,101	2,271,742	23,956	110,900		50,718	185,574	745,098	20,631	765,729
School District School District	400104 400105	Mt Pleasant School Dist #4 Central Cass Public School District #7	0.038052%	3,635 9,399	250,806 648,449	8,226 21,267	28,047 160,464	290,714 839.579	2,980 7,705	13,795 35,666	-	13,174 9.076	29,949 52,447	92,683 239,628	5,917 32,915	98,600 272,543
School District	400105	Milnor Public School District #2	0.039022%	3,728	257.199	8.435	45,824	315,186	3,056	14,147	-	23,501	40.704	95,045	6,413	101,458
School District	400107	Mapleton Public School	0.011400%	1.089	75.139	2.464	55.725	134.417	893	4.133	-	15.894	20.920	27.767	8.871	36.638
School District	400108	Linton Public School District #36	0.050457%	4,821	332,569	10,907	42,429	390,726	3,951	18,292	-	30,461	52,704	122,897	3,366	126,263
School District	400109	Tioga Public School District #15	0.074535%	7,121	491,270	16,112	38,832	553,335	5,837	27,021	-	24,002	56,860	181,544	5,709	187,253
School District	400114	Zeeland Public Schools	0.007475%	714	49,269	1,616	1,777	53,376	585	2,710	-	4,226	7,521	18,207	(698)	17,509
School District	400117	Garrison Public School District #51	0.059176%	5,654	390,037	12,792	43,467	451,950	4,634	21,453	-	14,478	40,565	144,134	9,214	153,348
School District	400118	Kenmare Public School District #28	0.051329%	4,904	338,316	11,096	51,315	405,631	4,020	18,608	-	21,884	44,512	125,021	9,621	134,642
School District	400119 400120	Lewis & Clark Public Schools Sw Special Education Unit	0.039851%	3,807 962	262,663 66.366	8,615 2,177	43,834 15.746	318,919 85,251	3,121 789	14,447 3.650	-	96,624 10.786	114,192 15.225	97,064 24.525	(12,076) 1.021	84,988 25,546
School District	400120	North Valley Career & Technology Center	0.010069%	1,743	120,229	3,943	13,945	139,860	1,428	6,613	-	10,786	8,040	44,429	4,350	48,779
School District	400122	Dakota Prairie Public School	0.058751%	5,613	387,235	12.700	20,227	425,775	4,601	21,299		29,135	55,035	143,099	(176)	142,923
School District	400123	Beach Public School District #3	0.080449%	7,686	530,250	17,391	52,683	608,010	6,300	29,165	-	86,574	122,039	195,948	(3,559)	192,389
School District	400124	Rolette Public School	0.027209%	2,600	179,338	5,882	31,167	218,987	2,131	9,864		2,803	14,798	66,273	6,227	72,500
School District	400125	Drake Public School District	0.020906%	1,997	137,794	4,519	22,097	166,407	1,637	7,579	-	33,298	42,514	50,920	(1,233)	49,687
School District	400137	New Salem Almont School District #49	0.050292%	4,805	331,481	10,872	62,448	409,606	3,938	18,232		9,681	31,851	122,495	11,413	133,908
School District	400138	Max Public School	0.034728%	3,318	228,897	7,507	755	240,477	2,720	12,590	-	5,131	20,441	84,586	(1,193)	83,393
School District	400139	East Central Special Education Unit	0.044273%	4,230	291,809	9,571	82,686	388,296	3,467	16,050		-	19,517	107,835	22,963	130,798
School District School District	400140 400141	North Sargent School District #3 Wahpeton Public School District 37	0.038233% 0.145134%	3,653 13,866	251,999 956,597	8,265 31,374	58,532 38,734	322,449 1,040,571	2,994 11,366	13,860 52,615	-	47,688 54,631	64,542 118,612	93,124 353,501	1,775 (4,431)	94,899 349,070
School District	400141	Medina Public School District #3	0.145134%	2.007	138.427	31,374 4.540	38,734	1,040,571	11,366	7.614		54,631 7.332	118,612	353,501 51.154	(4,431)	349,070 49,853
School District	400142	Pingree-Buchanan School District	0.021002%	2,573	177,525	5,822	17,427	203,347	2,109	9,764		18,025	29,898	65,603	(1,404)	49,853 64,199
School District	400144	West River Student Services	0.012538%	1,198	82,640	2,710	28,299	114,847	982	4,545		1,007	6,534	30,539	7,141	37,680
School District	400145	Leeds Public School District 6	0.016173%	1,545	106,598	3,496	-	111,639	1,267	5,863	-	31,107	38,237	39,392	(7,401)	31,991
School District	400147	Sawyer Public School	0.018299%	1,748	120,611	3,956	11,119	137,434	1,433	6,634	-	35,297	43,364	44,571	(7,948)	36,623
School District	400148	Wilmac Multidistrict Special Education Unit	0.077503%	7,405	510,832	16,754	72,308	607,299	6,069	28,097	-	8,540	42,706	188,773	19,172	207,945
School District	400149	Great Northwest Education Cooperative	0.016873%	1,612	111,212	3,647	22,415	138,886	1,321	6,117	-	21,303	28,741	41,097	528	41,625
School District School District	400150 400151	Anamoose Public School District #14 South Prairie School District #70	0.015717%	1,502 6.003	103,593 414.114	3,398 13.582	62,117 243,988	170,610 677.687	1,231 4.920	5,698 22.777	-	3,441	10,370 27.696	38,282 153.032	19,696 76.983	57,978 230.015
Jenoor District	400131	runne sensor sistific #70	0.00202976	0,003	414,114	13,362	243,300	077,087	4,520	22,111	-	(1)	27,030	133,032	70,203	230,013

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



### **Main System (Concluded)**

Part						Defer	red Outflows of Reso	urces			Defe	rred Inflows of Resou	rces			Pension Expense	
Section   Sect				Proportionate	between Expected		Net Difference between Projected and Actual Investment Earnings on	Changes in Proportion and Differences between Employer Contributions and		between Expected		Net Difference between Projected and Actual Investment Earnings on	Changes in Proportion and Differences between Employer Contributions and			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Employer
Manual   M												Investments					
Manual   M										,	-, -	\$ -	*	,			
March Control   March Contro					,	. ,	-,	.,		,	-,-	-	_	, .	. ,	. ,	
Part												-					
Minde Laboration   1900   19							,				,	_	,	,	,		
Marie Mari	Political Subdivision	500006		0.005420%	518	35,724	1,172	6,414	43,828	424	1,965	-	-	2,389	13,201	1,884	15,085
Minter landering   Minter land		500007	Burleigh County Soil Conservation District					10,065	118,101	1,226		-					
Particul Santon   1968   Company of the member of the particul Santon   1968   1968   1969								-				-					
Martin Calebonies   1968   Martin Calebonies   1968   1969   19												-					
Mineral Section   Mineral Membris   Mineral Me										,		-			.,		
Marie Ladinous   Marie Component Labors   1000   18   19   19   19   19   19   19   19							.,								. ,		
Manual Salam   Manu	Political Subdivision	500017	Carnegie Regional Library	0.005629%	538	37,101	1,217	6,845	45,701	441	2,041	-	16,774	19,256	13,710	(1,865)	11,845
Marie Saladino   Mari	Political Subdivision	500018	Griggs County Public Library	0.004441%	424	29,271	960	7,400	38,055	348	1,610	-	1,163	3,121	10,817	1,339	12,156
Marie Labeline   Monte   Mon							.,	,				-	, .		.,		
Marie Saladinis   Marie Sala					,	. ,	.,	17,681			-, -	-	,	,	- ,-	.,	,
Marie Mari						.,		9 265	.,		,	-	, ,	-,	, .		., .
Marie Mari						. ,	,	.,			, .		-,	-,-	,	, .	
Policy Selection   Policy Sele	Political Subdivision	500028	Williston Housing Authority	0.026013%	2,485	171,455	5,623		179,563	2,037	9,430	-	87,809	99,276	63,359	(20,445)	42,914
Manuface   Manuface					,	,	.,	31,461			.,	-		., .		, .	., .
Partical Subbrished   S0001   Subbrished Subbrished Subbrished   S0001   Subbrished S						, .		-		,		-					
Partical Solidonius   Solido   Solidonius   Solidonius								3 5 3 5				-					
Policia Saladivison   Simple   Minure Interference   O.57824N   1.594   1.595   1.59												-	28,154				
Policial Sadebins   South													1				,
Marcian Substitution   Marcian Substitution		500045	Dunseith Community Nursing Home			602,396					33,133	-	235,078	275,368	222,609		
Particul Subbilivisis   1900   Sub-man Cource Protonting Authority   031545   1.248   08.77   7.298   2.131   17.600   1.061   2.910   1.555   1.126						.,		-,	,		-,	-	,	-, -	-,	1-77	-,
Political Subdivision   19,000   20,0			=		., .	,		,	,	0,000	,	-	17,570	. ,		.,	,
Political Subdivision   2005   Subdivision   2005				0.0000.000		00,=	_,,	24,131	,	,	.,	-	15 556		. ,		
Political Subdivision   Subd								1 000	,		, .		.,	, .	.,		.,
Political Josebhiston   100						. ,		,	,			-	-,	-,-	,		,
Political Subdivision   South   Subdivision   Subdivisio												-					
Political Subdivision   South   Southwest Water Authority   Control Age   Control Ag						,	, .	32,709	. ,		.,	-	-,	,	.,	,	-,-
Political Subdivision   South   Sout						, .		205.042	.,		,	-	2,636	,	.,	,	
Political Subdivivious   Political Subdivious   Political Subdiv						,,			, .,	,	,	-	10 601	.,	,.	., .	- , -
Political Subdivision   South   Sout						.,			,			-	1	,	,		
Political Subdivision   Soules   Grand Forks Fullic Library   Consist	Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009861%	942	64,995	2,132	-	68,069	772	3,575	-	3,456	7,803	24,018	(912)	23,106
Political Subdivision   Soop   Rolette County Soil Conservation District   County Soil County Soil Conservation District   County Soil County Soil Conservation District   County Soil County Soil Conservation District   County Soil C						. ,	,	.,		,	.,	-					
Political Subdivision   50085   Amestroum Parks And Recreation District   0.034016%   3,250   224,204   7,353   13,268   368,075   2,664   12,332   1,975   1,996   22,852   31,222   114,075   1,996   1,99						,	,		,		, .	-			, .		
Political Subdivision   South   Sout						,			,		-,	-	1,911	0,010	-,	,	,
Political Subdivision   South   Sout					.,	,	,	,	000,0.0	-,	,	_	742	,	- ,		
Political Subdivision   S00109   James River Valley Übrary System   0.030216%   2.887   199,158   6.532   35,182   243,759   2.366   10.954   19.538   29,858   73,597   6.281   79,878   79,8	Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.032369%	3,092	213,348	6,997	34,018	257,455	2,535	11,735	-	12,964	27,234	78,841	3,939	82,780
Political Subdivision   Poli	Political Subdivision		North Dakota Firefighters Association		, .	.,	,		.,		, .	-	.,	. , .	.,	, . ,	,
Political Subdivision   Soil   Microsto Country Housing Authority   Country Housing						,		,	.,	,	.,	-	.,	-,	.,	., .	
School District   Soul   School District   Soul District   Soul   School District   Soul   Sch						,,.		155,082	,,.			-	,	. ,.	,	,	
School   S								7.902				-	, .				
Political Subdivision   Soil   Cross Park District   Cross Park	School District	500114		0.003119%	298	20,558	674	8,331	29,861	244	1,131	-	6,838	8,213	7,597		
Political Subdivision   Poli		500116	Western Area Water Supply Authority			635,161	20,832	189,125	854,325	7,547	34,935	-	28,476	70,958	234,717		288,310
Political Subdivision   Soil   Subdivision   Soil   Soil   Soil   Subdivision   Subdivision   Soil   Subdivision   Subdivision							, ,					-	-				
Political Subdivision   Soil   Soil   Content   Soil							, .					-	9,085				
Political Subdivision   Soil   Willison fural Fire Protection District #1					.,								10.449				
State         0300         Tobacco Prevention/Control Committee         0.000000%         135,700         135,700         407,875         407,875         (46,853)         (46,853)           Political Subdivision         50000         Devis Lake Basin Joint Water Resource Board         0.0000000%         -         -         30,406         30,406         6,881)         (5,881)           Political Subdivision         50000         Pierce County Soil Conservation District         0.000000%         -         28,228         28,228         1,1599         (1,599)           Clty         20000         Clty of Scranton         -         -         22,670         22,670         27,670         (7,608)         7,608           Political Subdivision         5011         Refi New Joint Water Resource District         0.000000%         -         -         -         32,565         23,256         (10,927)         (10,927)						,	,				, .		10,449				
Political Subdivision   50006   Peire County Soil Conservation District   0.000000%   19,401   19,40	Political Subdivision	500125		0.052235%	4,990	,	11,292	,	680,401	4,091	18,937	-	-	23,028	127,228	, .	.,
Political Subdivision   50039   Picce County Suil Conservation District   0.000000%   19,401   19,401   28,828   28,828   (1,359)   (1					-	-	-	135,700	135,700	-	-	-	,	. ,	-	,,	,,
City         20079         City of Scranton         0.00000%         -         -         -         -         -         2,2,670         22,670         -         7,608         (7,608)           Political Subdivision         50117         Red River Joint Water Resource District         0.00000%         -         -         -         -         -         32,565         (10,927)         (10,927)					-	-	-			=	-	-	,		-		
Political Subdivision   50117   Red River Joint Water Resource District   0.000000% 32,565   32,565   (10,927)   (10,927)					-	-	-	19,401	19,401	-	-	-		-,	-	. , ,	
	,				-	-	-	-	-	-	-	-			-		
					\$ 9,553,856	\$ 659,112,950	\$ 21,617,231	\$ 46,069,416	\$ 736,353,453	\$ 7,831,217 \$	36,252,647	\$ -	\$ 45,984,585	\$ 90,068,449	\$ 243,568,428		

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



### **Judges**

							Deferred	d Outflows of Resou	ırces					Det	ferred Inflows of Reso	urces				Pension Expense	
					Differences	Differences			Changes in Proportion and Differences between Employer			Differe			Net Difference between Projected and Actual	between Employer				Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	
					between Expected			vestment Earnings	Contributions and		Deferred	between E			Investment Earnings				Proportionate Share		
				Proportionate	and Actual	Changes o		on Pension Plan	Share of	Out	flows of	and Ac	tual	Changes of	on Pension Plan	Share of	Inflo	ws of	of Plan Pension	Proportionate Share	Total Employer
Employer Type	Employer ID		Employer	Share	Experience	Assumption	s	Investments	Contributions	Res	sources	Experie	ence	Assumptions	Investments	Contributions	Reso	urces	Expense	of Contributions	Expense
State of ND	018000	ND Supreme Court		100.000000%	\$ -	\$ 4,755	,539 \$	361,138	\$ -	\$	5,116,677	\$ 2	439,197	\$ 876,830	\$ -	\$ -	\$	3,316,027	\$ 478,538	\$ -	\$ 478,538
		Total Judges System	_	100.000000%	\$ -	\$ 4,755	,539 \$	361,138	\$ -	\$	5,116,677	\$ 2	439,197	\$ 876,830	\$ -	\$ -	\$	3,316,027	\$ 478,538	\$ -	\$ 478,538

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



#### **Schedule of Pension Amounts by Employer**

#### **Law Enforcement with Prior Main System Service**

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

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

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



#### **Law Enforcement without Prior Main System Service**

			_		Defer	red Outflows of Res	ources			Def	erred Inflows of Reso	urces			Pension Expense	
				Differences between Expected		Net Difference between Projected and Actual Investment Earnings on	between Proportion and rojected and Differences all Investment between Employer Earnings on Contributions and Total Deferred		Differences between Expected		Net Difference between Projected and Actual Investment Earnings on	Changes in Proportion and Differences between Employer Contributions and	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate	
			Proportionate	and Actual	Changes of	Pension Plan	Share of	Outflows of	and Actual	Changes of	Pension Plan	Share of	Inflows of	Share of Plan	Share of	Total Employer
Employer Type	Employer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	200027	City of Mandan	30.483228%	\$ 60,586	\$ 833,788	\$ -	\$ -	\$ 894,374	\$ 17,176	\$ 36,321	\$ 1,196	\$ 80,875	\$ 135,568	\$ (301,704)	\$ (21,191)	\$ (322,895)
City	200097	City Of Devils Lake	13.114622%	26,066	358,716	-	9,120	393,902	7,389	15,626	514	3,527	27,056	(129,801)	1,403	(128,398)
City	200118	City of Berthold	0.924369%	1,837	25,284	-	896	28,017	521	1,101	36	1,076	2,734	(9,149)	(47)	(9,196)
County	300002	Barnes County	13.071208%	25,979	357,528	-	7,060	390,567	7,365	15,574	513	965	24,417	(129,371)	1,600	(127,771)
County	300030	Morton County	29.203088%	58,042	798,773	-	68,794	925,609	16,454	34,796	1,146	-	52,396	(289,034)	18,221	(270,813)
County	300040	Rolette County	13.203484%	26,242	361,146	-	10,150	397,538	7,440	15,732	518	2,625	26,315	(130,680)	1,925	(128,755)
		Total Law Enforcement without Prior Main System Service System	99.999999%	\$ 198,752	\$ 2,735,235	\$ -	\$ 96,020	\$ 3,030,007	\$ 56,345	\$ 119,150	\$ 3,923	\$ 89,068	\$ 268,486	\$ (989,739)	\$ 1,911	\$ (987,828)

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

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



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

#### **Main System**

Schedule of Deferred Outflows/(Inflows) **Total Deferred** 2019 2021 2022 Thereafte **Employer Type** Employer ID 2018 2020 Employe State of ND 010100 Governor's Office 840,444 185,400 219,633 193,488 154,806 87,117 State of ND Secretary Of State 1,019,799 211,895 257,900 223,815 218,336 107,853 State 011000 Office Of Management & Budget 2.063.028 446,476 536.875 468.722 403.273 207,682 Information Technology Dept 14,137,909 3,704,832 3,189,817 1,507,594 State 011200 3,022,202 2,713,464 011700 524,822 637,167 484,062 252,902 State State Auditor's Office 2,451,653 552,700 State 011800 Central Services 908,730 197,520 237,035 207,020 170,423 96,732 State of ND 012000 State Treasurer's Office 269.902 58.710 70.197 61.496 51.553 27.946 State 012500 Attorney General's Office 6.985.338 1.522.232 1.844.048 1.600.381 1.321.741 696.936 State of ND 012700 Tax Department 3.884.352 826.887 1.024.585 875.694 748.044 409.142 277,446 State of ND 013000 Facility Management 1,057,925 219,255 233.541 198.527 129.156 State of ND 014000 Office Of Administrative Hearings 344,760 77,154 89,676 80,179 67,011 30,740 016000 2,020,458 460,914 539,713 479,478 373,676 166,677 State of ND 018000 ND Supreme Court 10,394,620 2,224,659 2,752,237 2,354,091 1,975,588 1,088,045 1,719,510 381,486 452,135 State of ND 018800 Commission On Legal Counsel For Indigents 398,509 327,055 160,325 State 019000 Retirement & Investment Office 1,148,446 261,050 307,416 271,710 202,019 106,251 129.862 1,234,377 260,336 317,789 274,847 251,543 State 019200 ND Public Employees Retirement System State of ND 3,040,657 656,809 803,421 691,979 556,242 332,206 020100 Public Instruction State 020200 Education Standards & Practice 261,473 55,244 67,433 58,214 49,736 30,846 State 021500 ND University System Office 626,486 135,015 159,449 141,015 123,879 67,128 State of ND 022300 ND Youth Correctional Center 1.819.857 393,335 484.695 415.414 335.437 190.976 State of ND 022400 Juvenile Services - DOCR 1.015.637 218.848 265.543 230.284 195.503 105.459 State 022600 Land Department 1.403.713 308.315 367.514 322.657 268.320 136 907 022700 2,543,745 560,727 684,119 590,248 462,168 246.483 State Bismarck State College 228,808 Lake Region State College 178,954 155,138 97,887 State 022800 851,895 191,108 022900 688,802 148,430 182,523 156,674 127,513 73,662 State 023000 University Of North Dakota 21,273,440 4,461,161 5,606,347 4,741,818 3,991,844 2,472,270 18,320,328 3,917,749 4,860,441 4,147,267 3,415,605 023800 2,692,686 560,737 715.466 599,013 510,864 306.606 State ND St College Of Science 145,866 1,386,306 301,940 023900 373,804 319,057 245,639 State Dickinson State University 513,309 024000 Mayville State University 1,912,302 428,136 448,060 338,845 183,952 State State 024100 Minot State University 2,748,856 584,533 738,127 622,093 509,572 294,531 State 024200 Valley City State University 1.020.211 225.039 277.543 237.515 180.096 100.018 State of ND 025000 ND State Library 651.807 138.536 173.471 147.051 120.864 71.885 State of ND 025200 SCHOOL FOR THE DEAF 826.925 174.418 211.996 183.936 169.849 86.726 State of ND 025300 School For The Blind 472.282 95,881 117,153 101,421 102.044 55.783 State 026100 ND Board Of Nursing 530,443 121,300 139,612 125,656 101,629 42,246 State of ND 027000 Career & Technical Education 1,083,636 225,336 271,173 237,545 243,683 105,899 030100 11,572,229 2,514,727 3,074,796 2,650,512 2,163,121 1,169,073 State of ND Life Skills and Transition Cente 6,975,242 1,499,841 1,869,232 1,589,273 1,276,693 740,203 State of ND 031200 North Dakota State Hospital 9,200,845 1,950,114 2,452,058 2,072,855 1,713,371 1,012,447 State of ND 323,256 031300 3,148,792 685,063 829,493 719,982 590,998 ND Veterans Home 18,444 14,641 State of ND 031600 Indian Affairs Commission 88,882 16,920 23,139 15,738 State of ND 032100 Veterans Affairs Department 252,039 54,942 65,785 57,547 47,277 26,488 8,722,508 9,207,563 State of ND 032500 Department Of Human Services 40,628,291 10,711,036 7,675,107 4,312,077 State of ND 036000 Protection & Advocacy Project 1.084.118 231,904 283.892 244.606 206.210 117.506 State 038000 Job Service North Dakota 3.900.503 767.649 1.015.521 829,293 737.108 550.932 State 040100 Insurance Department 1.680.116 370.636 444.225 388,349 315.373 161 533 4,947,013 State of ND 040500 Industrial Commission 1,093,917 1,305,784 1,144,764 927,336 475,212 State of ND 470,728 106,980 126,514 36,291 040600 ND Department Of Labor 111,684 89,259 State of ND 040800 Public Service Commission 1,547,780 333,449 415,211 353,396 288,559 157,165 State of ND 041200 Aeronautics Commission 324,774 76,138 88,196 78,793 27,143 State of ND 041300 Department Of Financial Institutions 1,497,799 328,036 344,204 278,204 151,957 440.004 96.822 115.246 101.185 80.788 45.963 State of ND 041400 ND Securities Department 042600 134,734 27,088 36,445 24,742 17,051 State State Board Of Law Examiners 29,408 State 042700 ND State Board Of Cosmetology 40,294 8,622 10,516 9,080 7,619 4,457 256,934 49,593 25,366 State 042800 ND State Plumbing Board 56,063 67,147 58,765 State 047100 Bank Of North Dakota 7.029.908 1.532.588 1.841.279 1.607.103 1.325.898 723.040 State 047200 Public Finance Authority 100.624 21.605 26.506 22.789 18.629 11.095 State 047300 Housing Finance Agency 1.542.533 328.872 400.948 346,568 297.431 168.714 State 047500 Mill & Elevator Association 4.374.881 962.268 1,184,720 1,014,975 769.407 443.511 State 048500 Workforce Safety & Insurance 12,808,124 2,894,167 3,352,982 3,005,652 2,519,168 1,036,155 State of ND 050200 Field Services Division 4,859,346 1,052,505 1,265,793 1,104,675 939,305 497,068 State of ND 050400 Highway Patrol 863,112 174,767 226,522 187,849 171,791 102,183 051700 Department Of Corrections Transitional Services 1,262,550 269,127 329,449 284,185 250,995 128,794

5,277,208

1,137,389



James River Correctional Ctr

540,084

1,041,299

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

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

					Sci	hedule of Deferred Ou	tflows/(Inflows)		
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
State of ND	051900	State Penitentiary	\$ 7,066,831 \$	1,532,472 \$	1,844,790 \$	1,608,733 \$	1,360,159 \$	720,677	\$ -
State	052000	Rough Rider Industries	666,499	136,355	174,782	145,980	130,215	79,167	-
State of ND	053000	Department Of Corrections And Rehabilitation	4,272,910	924,514	1,123,674	972,359	789,432	462,931	-
State of ND	054000	Adjutant General ND National Guard	7,040,100	1,537,585	1,851,108	1,612,932	1,313,451	725,024	-
State of ND	060100	Department Of Commerce	2,962,039	653,008	778,920	683,666	570,684	275,761	-
State of ND	060200	Dept Of Agriculture	2,297,387	491,182	602,369	518,260	433,316	252,260	-
State of ND State of ND	060700 060800	Milk Marketing Board  ND Oilseed Council	122,524 32,361	26,045 7,597	31,991 8,431	27,502	23,314	13,672	-
						7,791	6,345	2,197	-
State State of ND	061100 061400	ND Soybean Council ND Corn Utilization Council	275,543 102,874	59,606 15,547	72,087 21,624	62,631 17,481	52,054 33,681	29,165 14,541	-
State of ND	061600	State Seed Department	994,453	219,245	260,045	228,999	186,620	99,544	_
State	062400	Beef Commission	126,837	28,046	33,076	29,271	24,613	11,831	_
State of ND	062500	ND Wheat Commission	258,235	53,882	66,606	57,067	51,388	29,292	_
State of ND	062600	ND Barley Council	76,203	16,222	19,956	17,131	14,387	8,507	_
State	066500	State Fair Association	645,328	138,267	169,089	145,874	125,401	66,697	_
State of ND	067000	Racing Commission	81,558	17,572	21,445	18,505	15,119	8,917	_
State of ND	070100	Historical Society	2,590,720	556,476	674,707	585,637	505,768	268,132	_
State of ND	070900	ND Council On The Arts	200,957	42,485	51,869	44,797	39,065	22,741	_
State of ND	072000	Game & Fish Department	6,241,708	1,326,026	1,625,453	1,399,604	1,201,019	689,606	_
State of ND	075000	Parks & Recreation Department	2,338,079	519,384	623,155	544,357	437,653	213,530	_
State of ND	077000	Water Commission	3,605,170	781,195	958,072	824,082	672,234	369,587	-
State	080100	Department Of Transportation	33,242,159	7,007,263	8,770,092	7,440,048	6,279,908	3,744,848	-
State	090000	ND State Board Of Accountancy	300,295	71,269	79,401	73,159	58,035	18,431	-
State	090100	Board Of Medical Examiners	207,755	47,730	55,808	49,692	40,369	14,156	-
State	090200	Board Of Pharmacy	137,026	29,501	36,059	31,083	25,387	14,996	-
State	090600	Real Estate Commission	48,407	12,096	14,798	12,639	5,168	3,706	-
State	090900	Electrical Board	885,943	202,298	244,138	211,951	150,214	77,342	-
State	099501	ND System Information Technology Services	1,496,601	331,258	392,227	345,804	280,153	147,159	-
District Health Unit	100002	McIntosh District Health Unit	41,909	9,252	11,172	9,704	7,449	4,332	-
District Health Unit	100003	Wells County Dist Health Unit	144,479	30,849	36,802	32,294	27,692	16,842	-
District Health Unit	100004	Central Valley Health Unit	740,851	155,167	188,871	163,660	150,568	82,585	-
District Health Unit	100005	Dickey County Health District	140,783	29,756	35,328	31,155	28,873	15,671	-
District Health Unit	100006	Emmons County Public Health	130,903	29,120	34,121	30,339	25,674	11,649	-
District Health Unit	100007	Rolette County Public Health	305,933	67,446	79,661	70,374	57,880	30,572	=
District Health Unit	100008	Towner County Public Health Unit	62,001	13,394	15,752	13,967	12,076	6,812	-
District Health Unit	100009	Nelson-Griggs District Health Unit	86,618	18,593	22,677	19,581	16,274	9,493	-
District Health Unit	100010	First District Health Unit	1,481,980	318,006	384,676	334,459	290,237	154,602	-
District Health Unit	100011	Lake Region District Health Unit	455,670	98,666	121,473	104,109	81,861	49,561	-
District Health Unit	100012	Garrison Diversion Conservancy District	1,058,388	222,038	273,953	235,012	210,116	117,269	-
District Health Unit	100013	Upper Missouri Health Unit	600,344	126,867	156,084	134,276	122,923	60,194	-
District Health Unit	100014	Kidder County District Health Unit	30,662	7,074	8,302	7,371	5,926	1,989	-
District Health Unit	100015	Southwestern District Health Unit	785,392	170,166	207,205	179,027	143,489	85,505	-
District Health Unit	100017	City-County Health District	300,609	65,141	80,768	68,945	56,034	29,721	-
District Health Unit	100018	Sargent County District Health Unit	83,942	19,618	22,632	20,264	13,704	7,724	-
District Health Unit	100019	Traill District Health Unit	96,436	20,432	25,218	21,604	18,271	10,911	=
District Health Unit	100021	Cavalier County Health Dist	68,818	14,499	17,912	15,339	13,196	7,872	=
District Health Unit	100022	Walsh County Health District	126,773	26,447	33,809	28,249	23,327	14,941	=
District Health Unit	100023	Custer Health Unit	847,338	179,688	219,915	189,606	164,409	93,720	-
Political Subdivision	100024	Southeast Water Users District	589,645	129,363	143,372	132,755	120,521	63,634	-
City	200002	City Of Mcville	86,146	18,698	22,021	19,481	15,943	10,003	-
City	200003	City Of Drayton	165,110	35,048	42,759	36,989	33,362	16,952	-
City	200004	City Of Fessenden	20,828	3,701	4,938	4,044	5,155	2,990	-
City	200005	City Of Westhope	108,086	23,566	28,379	24,725	20,219	11,197	-
City	200006	City Of Belfield City Of Rolla	299,667	62,664	76,532	66,201	62,177	32,093	-
City	200008	,	257,519	56,441	66,578	58,911	50,214	25,375	-
City	200009	City of New Town	758,157	180,936	207,338	186,529	122,349	61,005	-
City	200010	City Of Cavalier	202,638	42,053	54,651	45,092	35,304	25,538	-
City	200011	City Of Nanology	336,308	71,723	87,330 (5.004)	75,568 (6.614)	65,352	36,335	-
City	200012	City Of Crand Forks	(30,758)	(7,188)	(5,094)	(6,614)	(6,189)	(5,673)	-
City	200014	City Of Grand Forks	16,158,596	3,566,251	4,212,069	3,720,871	3,053,705	1,605,700	-
City	200015	City Of Killdeer	752,108	171,928	198,614	178,126	138,593	64,847	-
City	200016	City of Michal	190,912	41,029	50,226	43,251	35,389	21,017	-
City	200017	City of Wishek	242,107	58,808	65,410	60,222	42,697	14,970	-
City	200018	City Of Granville	(8,275)	(1,809)	(1,285)	(1,688)	(2,340)	(1,153)	-
City	200019	City Of Linton	145,100	30,220	37,239	31,981	28,988	16,672	-

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



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

					,	Schedule of Deferre	d Outflows/(Inflows)		
Employer Type	Employer ID	Employer	Total Deferred	2018	2019	2020	2021	2022	Thereafter
City	200020	City Of Finley		\$ 12,974 \$			\$ 8,351		\$ -
City	200021	City Of Wilton	100,001	23,319	27,370	24,196	15,686	9,430	-
City	200022 200025	City Of Ray City Of Medora	116,590 156,563	26,334 33,796	32,301	27,635	16,698	13,622 18,020	-
City City	200025	City of Wedora  City of Velva	116,101	26,256	41,698 31,004	35,662 27,411	27,387 22,471	8,959	
City	200028	City Of Thompson	73,976	15,398	19,037	16,305	14,609	8,627	_
City	200029	City Of Williston	10,651,816	2,442,901	2,818,025	2,528,929	1,929,789	932,172	-
City	200030	City Of Bowman	417,659	93,015	111,066	97,194	73,174	43,210	_
City	200031	City Of Tioga	462,496	105,620	129,188	110,744	66,094	50,850	-
City	200033	City Of Rhame	23,255	3,050	4,461	3,504	7,842	4,398	=
City	200035	City Of Fargo	20,676,616	4,551,094	5,414,978	4,758,514	3,896,357	2,055,673	-
City	200036	City Of Jamestown	3,322,648	724,036	874,122	760,215	621,791	342,484	-
City	200037	City Of Beach	148,512	34,571	40,451	35,871	24,624	12,995	-
City	200038	City Of Glenburn	35,235	7,444	9,166	7,867	6,777	3,981	-
City	200040	City Of Kulm	13,541	2,010	4,183	2,588	3,232	1,528	=
City	200041	City Of Harwood	109,512	23,846	27,917	24,840	21,600	11,309	-
City	200045	City Of Mapleton	108,085	23,217 235,692	27,475 298,367	24,218 250,928	19,886	13,289	-
City City	200046 200049	City Of Wahpeton City Of Elgin	1,107,392 35,967	8,700	10,512	9,051	201,744 3,664	120,661 4,040	-
City	200049	City Of Rugby	349,501	75,765	92,610	79,922	67,717	33,487	_
City	200051	City Of New Salem	94,408	21,225	24,736	22,030	16,832	9,585	-
City	200052	City Of Walhalla	159,083	30,266	37,962	32,456	40,515	17,884	-
City	200053	City Of Gwinner	82,645	19,064	23,446	20,108	14,580	5,447	_
City	200054	City Of Kenmare	143,321	28,642	37,181	30,943	33,253	13,302	-
City	200055	City Of Watford City	2,888,386	660,547	761,519	683,845	528,929	253,546	=
City	200057	City Of Cooperstown	119,724	25,762	30,857	27,041	24,272	11,792	-
City	200058	City Of New England	43,592	8,517	11,447	9,222	7,353	7,053	-
City	200059	City Of Carrington	369,854	79,469	99,007	84,152	66,268	40,958	-
City	200060	City Of Mott	74,347	16,087	19,444	16,901	13,974	7,941	-
City	200061	City Of Larimore	72,952	16,681	19,732	17,358	11,904	7,277	-
City	200062	City Of Sherwood	21,651	4,388 25,204	5,317 30,511	4,648	5,198	2,100	-
City City	200063 200064	City Of Lamoure City Of Michigan	119,490 42,695	25,204 9,183	10,741	26,557 9,601	24,947 9,722	12,271 3,448	-
City	200065	City Of Park River	269,627	56,967	70,006	60,193	52,483	29,978	_
City	200067	City Of Hatton	20,335	4,222	6,040	4,667	3,284	2,122	-
City	200069	City Of Northwood	238,457	52,675	60,600	54,645	48,798	21,739	-
City	200070	City Of Powers Lake	20,086	2,989	4,144	3,403	8,113	1,437	-
City	200072	City Of Towner	37,821	8,128	9,911	8,618	8,981	2,183	-
City	200073	City Of Pembina	60,737	12,870	15,540	13,534	12,071	6,722	=
City	200075	City Of Underwood	50,431	10,690	13,159	11,296	9,603	5,683	-
City	200076	City Of New Leipzig	15,323	3,290	4,047	3,471	2,851	1,664	-
City	200077	City Of Stanley	355,014	82,811	102,878	87,301	51,984	30,040	-
City	200080	City Of Crosby	128,968	28,853	34,360	30,184	24,480	11,091	-
City	200083	City Of Grafton	931,597	198,887	243,073	209,831	182,432	97,374	=
City	200084	City Of Emerado	51,458	12,029	14,142	12,481	7,948	4,858	-
City City	200085 200086	City Of Lincoln City Of Minto	343,793 48,447	72,950 10,288	86,735 12,690	76,523 10,874	74,003 9,151	33,582 5,444	-
City	200087	City Of Ashley	98,423	22,494	26,027	23,284	17,046	9,572	
City	200088	City Of Neche	19,811	4,053	5,239	4,347	3,781	2,391	-
City	200089	City Of Surrey	355,794	82,952	95,714	85,794	61,381	29,953	-
City	200090	City Of Hankinson	123,446	26,433	32,481	27,932	24,161	12,439	_
City	200091	City Of New Rockford	135,294	30,497	36,350	31,829	22,949	13,669	-
City	200094	City Of West Fargo	5,339,466	1,175,740	1,397,753	1,229,247	1,013,801	522,925	-
City	200097	City Of Devils Lake	878,474	214,605	241,173	219,836	135,618	67,242	=
City	200098	City Of Oakes	289,348	62,134	79,039	66,195	50,678	31,302	-
City	200100	City Of Mohall	79,871	16,017	20,243	17,103	16,741	9,767	-
City	200101	City Of Lidgerwood	51,397	11,943	13,968	12,388	8,441	4,657	-
City	200102	City Of Mcclusky	22,803	5,052	6,073	5,293	4,003	2,382	-
City	200103	City Of Burlington	156,394	37,388	42,719	38,529	25,893	11,865	-
City	200104	City Of Lisbon	361,688	78,091	90,984	81,224	71,178	40,211	-
City	200110	City Of Halliday	76,969	15,655	19,171	16,606	17,733	7,804	-
City	200111	City Of Maddock City of Regent	98,721	22,435	26,281	23,328	17,825	8,852	-
City	200114 200115	City of Regent City of Lakota	65,500 158,980	15,682 38,653	17,518 44,631	16,080 39,814	11,726 21,395	4,494 14,487	-
City City	200115	City of Alexander	158,980 83,749	21,897	24,305	39,814 22,285	10,370	14,487 4,892	=
/	20011/	,	33,743	21,037	2.,555	22,203	20,570	.,552	

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



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

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

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



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

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

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



						Sch	edule of Deferre	ed Outflows/(Inflows)		
Employer Type	Employer ID	Employer	Total Deferred	2018	2019		2020	2021	2022	Thereafter
School District	400091	United Public School District # 7	\$ 818,632	\$ 186,769	\$ 219,0	52 \$	194,115		\$ 76,212	\$ -
School District	400092	Kulm Public School District #7	213,474	47,678	57,6:		49,990	37,035	21,157	-
School District	400093	Midway Public School District #128	278,408	58,663	73,39		62,225	50,899	33,229	=
School District	400094	Dunseith School District #1	1,225,864	266,799	313,49	92	278,197	240,864	126,512	=
School District	400095	Carrington School District #49	255,069	52,689	65,6		55,941	50,583	30,178	-
School District	400096	Glen Ullin Public School #48	152,713	33,163	41,62	28	35,216	27,732	14,974	-
School District	400099	Manvel Public School	154,419	33,369	39,48	32	34,862	30,255	16,451	-
School District	400100	Maple Valley School District	200,690	44,451	53,54	16	46,674	38,583	17,436	-
School District	400101	North Border School District # 100	464,254	102,163	120,9	32	106,796	92,116	42,247	-
School District	400102	Mckenzie Cty Public School #1	1,835,779	414,215	480,29	96	429,487	334,777	177,004	-
School District	400103	Devils Lake Public School	2,086,168	450,104	540,84	11	472,228	401,410	221,585	-
School District	400104	Mt Pleasant School Dist #4	260,765	59,339	70,62	26	61,932	45,053	23,815	=
School District	400105	Central Cass Public School District #7	787,132	171,036	200,2	17	178,164	155,282	82,433	=
School District	400106	Milnor Public School District #2	274,482	61,197	72,7	71	63,863	47,846	28,805	=
School District	400107	Mapleton Public School	113,497	24,876	28,2	57	25,799	26,249	8,316	-
School District	400108	Linton Public School District #36	338,022	74,204	89,1	70	77,720	60,413	36,515	-
School District	400109	Tioga Public School District #15	496,475	110,350	132,4	59	115,507	87,494	50,665	-
School District	400114	Zeeland Public Schools	45,855	9,796	12,0	14	10,335	8,541	5,169	-
School District	400117	Garrison Public School District #51	411,385	92,293	109,8	15	96,444	75,085	37,718	-
School District	400118	Kenmare Public School District #28	361,119	81,683	96,90	08	85,265	65,605	31,658	-
School District	400119	Lewis & Clark Public Schools	204,727	43,872	55,69	92	46,851	40,744	17,568	-
School District	400120	Sw Special Education Unit	70,026	15,157	18,14	14	15,917	14,665	6,143	-
School District	400121	North Valley Career & Technology Center	131,820	29,959	35,3	70	31,199	22,958	12,334	-
School District	400122	Dakota Prairie Public School	370,740	82,306	99,7	32	86,392	65,019	37,291	-
School District	400123	Beach Public School District #3	485,971	109,385	133,24	18	114,992	84,648	43,698	-
School District	400124	Rolette Public School	204,189	44,426	52,49	97	46,401	40,020	20,845	-
School District	400125	Drake Public School District	123,893	28,117	34,3	18	29,473	18,069	13,916	=
School District	400137	New Salem Almont School District #49	377,755	82,019	96,93	37	85,628	72,729	40,442	=
School District	400138	Max Public School	220,036	47,562	57,86	53	50,058	41,369	23,184	=
School District	400139	East Central Special Education Unit	368,779	85,119	98,2		88,103	65,664	31,642	-
School District	400140	North Sargent School District #3	257,907	55,451	66,79		58,128	46,633	30,903	-
School District	400141	Wahpeton Public School District 37	921,959	199,326	242,3		209,681	170,806	99,771	-
School District	400142	Medina Public School District #3	132,333	28,184	34,4		29,720	25,602	14,413	-
School District	400143	Pingree-Buchanan School District	173,449	36,409	44,39		38,399	34,355	19,888	-
School District	400144	West River Student Services	108,313	24,743	28,4		25,641	21,241	8,226	-
School District	400145	Leeds Public School District 6	73,402	15,305	20,10		16,474	13,010	8,511	-
School District	400147	Sawyer Public School	94,070	17,742	23,1		19,237	22,761	11,160	-
School District	400148	Wilmac Multidistrict Special Education Unit	564,593	127,980	150,9		133,232	98,006	54,406	=
School District	400149	Great Northwest Education Cooperative	110,145	24,216	29,2		25,363	18,661	12,684	=
School District	400150	Anamoose Public School District #14	160,240	41,761	46,42		42,508	19,481	10,067	-
School District	400151	South Prairie School District #70	649,991	165,190	183,82		168,493	90,506	41,976	-
School District	400152	South East Education Cooperative	566,298	124,295	137,19		127,418	116,154	61,238	=
School District	400153	South Heart Public School District #9	321,337	73,523	81,68		75,500	65,333	25,294	-
Political Subdivision	500002	Cass County Water Resource District	168,648	36,249	43,30		37,957	32,135	18,999	-
Political Subdivision	500003	Walsh County Water Resource District	33,331	7,345	8,77		7,687	6,647	2,928	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(2,907)	(710)	(2!		(601)	(1,030)	(314)	-
Political Subdivision	500006	James River Soil Conservation District	41,439	9,493	11,10		9,859	7,318	3,668	-
Political Subdivision	500007	Burleigh County Soil Conservation District	90,326	20,496	25,13		21,554	14,414	8,724	-
Political Subdivision	500008	Traill County Water Resource District Grafton Park District	(2,724)	(1,035)	5!		(645)	(1,584)	(13)	-
Political Subdivision Political Subdivision	500009 500010	Cass County Soil Conservation District	116,089 157,550	25,104 34,819	29,8 40,90		26,292 36,320	23,790 31,423	11,082 14,085	=
Political Subdivision	500010	Lake Metigoshe Recreation Service District	130,896	29,082	33,6		30,157	24,468	13,516	=
Political Subdivision	500013	Greater Ramsey Water District	220,137	47,898	57,63		50,269	42,017	22,317	-
Political Subdivision	500017	Carnegie Regional Library	26,445	6,038	7,70		6,435	4,424	1,841	-
Political Subdivision	500017	Griggs County Public Library	34,934	7,574	8,89		7,892	6,784	3,793	-
Political Subdivision	500018	R & T Water Supply Commerce Authority	327,550	7,574	84,74		74,035	61,066	37,034	-
Political Subdivision	500013	Consolidated Waste Ltd	105,269	23,757	28,00		24,723	18,267	10,518	
Political Subdivision	500022	Walsh County Housing Authority	16,528	3,473	4,33		3,683	3,121	1,912	_
Political Subdivision	500023	Williams County Soil Conservation District	37,309	7,988	9,4		8,363	7,970	3,558	-
Political Subdivision	500024	Bowman City Park Board	64,911	15,829	18,2		16,316	9,196	5,307	-
Political Subdivision	500023	Williston Housing Authority	80,287	16,075	23,79		17,948	12,266	10,207	-
Political Subdivision	500028	Minot Rural Fire Department	125,997	28,328	32,66		29,381	24,789	10,831	_
Political Subdivision	500030	Central Plains Water District	81,700	16,023	21,1		17,357	17,281	9,867	-
Political Subdivision	500031	Ransom County Soil Cons Dist	16,035	2,590	4,2:		2,991	2,601	3,639	_
Political Subdivision	500038	Jamestown Regional Airport	65,303	11,575	15,70		12,705	15,666	9,654	-

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



## **Main System (Concluded)**

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

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



## **Judges**

Schedule of Deferred Outflows/(Inflows)

Employer Type	Employer ID	Employer	Tot	al Deferred	2018	 2019	 2020	2021	 2022	Thereafter
State of ND	018000	ND Supreme Court	\$	1,800,650	\$ (17,062)	\$ 1,059,945	\$ 945,487	\$ (187,720)	\$ -	\$ -
		Total Judges System	\$	1,800,650	\$ (17,062)	\$ 1,059,945	\$ 945,487	\$ (187,720)	\$ -	\$ -

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



#### **Law Enforcement with Prior Main System Service**

Schedule of Deferred Outflows/(Inflows)

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

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



#### **Law Enforcement without Prior Main System Service**

Schedule of Deferred Outflows/(Inflows)

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

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



#### **Main System**

		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Defe	erred Outflows/(Inflows) F	rom Changes in Propor	tion and Differences be	tween Employer Contrib	outions and Share of C	Contributions
		Recognition Period	5.98	5.8568	5.511	5.98	5.8568	5.511							
Employer Type	Employer ID	Employer	Differences between En	nployer Contributions ontributions	and Share of	Changes	in Proportionate Sha	·o	Total Deferred	2018	2019	2020	2021	2022	Thereafter
State of ND	010100	Governor's Office	\$ (2,832) \$	(26) \$	195 \$		(40,325) \$	111,582	\$ 94,652		23,370 \$				\$ -
State of ND	010800	Secretary Of State	6,614	(3,864)	(3,023)	(239,169)	143,436	53,755	17,548	(5,852)	(5,852)	(5,073)	29,623	4,702	
State	011000	Office Of Management & Budget	(982)	(11,637)	(1,565)	(104,486)	166,639	55,460	93,630	18,608	18,608	18,962	32,457	4,995	-
State	011200	Information Technology Dept	(30,058)	(70,066)	3,983	(658,292)	(215,301)	(251,732)	(733,736)	(208,788)	(208,788)	(206,484)	(86,702)	(22,974)	-
State	011700	State Auditor's Office	5,305	(12,275)	7,525	(206,792)	157,537	3,333	4,138	(6,921)	(6,921)	(6,250)	23,222	1,008	-
State	011800	Central Services	(1,328)	3,053	(2,268)	21,809	(54,934)	90,012	47,863	10,489	10,489	10,420	8,331	8,134	-
State of ND	012000	State Treasurer's Office	4,305	(1,827)	145	(4,997)	2,860	23,439	19,642	4,339	4,339	4,343	4,432	2,189	-
State	012500	Attorney General's Office	(37,147)	15,618	54,247	(28,301)	325,066	(319,839)	(25,669)	(968)	(968)	(752)	1,646	(24,627)	-
State of ND	012700	Tax Department	14,020	(16,190)	11,219	(292,575)	42,707	(379,335)	(422,670)	(108,850)	(108,850)	(107,919)	(62,920)	(34,131)	-
State of ND	013000	Facility Management	(1,734)	(1,980)	1,754	(56,350)	(255,039)	(15,958)	(209,823)	(56,174)	(56,174)	(55,980)	(40,176)	(1,319)	-
State of ND	014000	Office Of Administrative Hearings	(842)	(3,133)	(565)	3,793	74,490	29,258	71,948	17,883	17,883	17,876	15,643	2,663	-
State	016000	Legislative Council	(7,142)	(36,129)	1,693	161,454	514,760	(109,603)	303,755	87,946	87,946	87,428	50,440	(10,005)	-
State of ND	018000	ND Supreme Court	4,477	8,955	75,683	(503,279)	(28,746)	(1,098,830)	(1,099,091)	(272,446)	(272,446)	(270,776)	(188,551)	(94,872)	-
State of ND State	018800 019000	Commission On Legal Counsel For Indigents	8,760	(3,890)	(2,684)	16,636	232,858	23,374	180,371	47,095	47,095	47,009	37,252	1,920	-
		Retirement & Investment Office	(4,218)	(4,369)	(1,809)	174,895	54,573	26,501	138,326	41,593	41,593	41,024	11,824	2,292	-
State State of ND	019200 020100	ND Public Employees Retirement System Public Instruction	4,981 (11,745)	(5,943) 15,251	(2,189) 17.900	(183,057) 111,719	100,501 (370,457)	13,417 19,576	(17,280) (153,414)	(11,597) (37,130)	(11,597) (37,130)	(10,999) (37,464)	15,870 (45,166)	1,043 3,476	-
State of ND State	020100	Public Instruction Education Standards & Practice	(11,745)	15,251 2,704	17,900 3,141	(4,082)	(370,457)	19,576 34,807	(153,414)	(37,130)	(37,130)	(37,464)	(45,166)	3,476 3,518	-
State	020200	ND University System Office	(1,852) 2,593	(7,242)	(4,870)	(4,082)	(51,552)	138,004	94,191	19,370	19,370	19,453	23,654	12,344	-
State of ND	022300	ND Youth Correctional Center	(2,385)	386	13,437	16,001	(83,680)	(162,995)	(170,485)	(39,083)	(39,083)	(39,129)	(39,322)	(13,868)	-
State of ND	022400	Juvenile Services - DOCR	4,733	1,143	(867)	(43,839)	15,748	9,063	(1,657)	(2,168)	(2,168)	(2,040)	3,958	761	-
State	022600	Land Department	1,668	(14,415)	(274)	(3,240)	132,791	45,287	114,014	28,117	28,117	28,123	25,484	4,173	
State	022700	Bismarck State College	(14,484)	(15,731)	18,841	123,113	118,770	(344,331)	(144,441)	(23,304)	(23,304)	(23,665)	(43,988)	(30,180)	_
State	022800	Lake Region State College	1,870	3,486	6,111	(25,453)	(155,074)	(155,935)	(234,213)	(57,012)	(57,012)	(56,931)	(49,364)	(13,894)	
State	022900	Williston State College	6,482	2,825	2,935	(3,152)	(49,993)	(32,898)	(53,927)	(12,934)	(12,934)	(12,946)	(12,335)	(2,778)	_
State	023000	University Of North Dakota	(42,462)	123,654	138,642	(954,401)	(3,671,284)	(1,167,815)	(3,675,364)	(959,176)	(959,176)	(955,845)	(705,739)	(95,428)	_
State	023500	North Dakota State University	(63,634)	(75,722)	94,717	(303,160)	(1,211,569)	(1,544,226)	(2,216,974)	(544,152)	(544,152)	(542,924)	(451,342)	(134,404)	_
State	023800	ND St College Of Science	(9,749)	2,636	29,590	(231,066)	(309,737)	(464,455)	(678,192)	(171,614)	(171,614)	(170,809)	(123,835)	(40,320)	-
State	023900	Dickinson State University	(5,493)	2,598	6,782	90,227	(134,415)	(171,392)	(179,320)	(38,206)	(38,206)	(38,492)	(49,151)	(15,265)	-
State	024000	Mayville State University	(9,012)	3,078	6,728	218,328	18,799	(82,459)	56,725	24,996	24,996	24,294	(10,540)	(7,021)	-
State	024100	Minot State University	(2,724)	1,343	31,958	(105,769)	(158,022)	(569,600)	(597,323)	(142,453)	(142,453)	(142,088)	(120,477)	(49,852)	-
State	024200	Valley City State University	(3,609)	(6,331)	8,419	74,854	2,022	(199,352)	(123,621)	(23,468)	(23,468)	(23,707)	(35,275)	(17,703)	
State of ND	025000	ND State Library	(4,123)	(322)	1,501	(12,238)	(66,822)	(71,021)	(109,274)	(26,815)	(26,815)	(26,760)	(22,439)	(6,445)	-
State of ND	025200	SCHOOL FOR THE DEAF	6,525	(606)	(137)	(131,873)	74,879	26,786	8,259	(3,444)	(3,444)	(3,026)	15,704	2,469	-
State of ND	025300	School For The Blind	6,096	8,368	978	(122,198)	(15,491)	86,259	8,859	(4,801)	(4,801)	(4,413)	14,787	8,087	-
State	026100	ND Board Of Nursing	(1,565)	(4,171)	(970)	25,906	169,477	13,830	131,513	34,629	34,629	34,550	26,515	1,190	-
State of ND	027000	Career & Technical Education	37,003	6,294	(1,039)	(369,236)	332,374	34,749	85,049	8,385	8,385	9,494	55,660	3,125	-
State of ND	030100	ND Department Of Health	(17,621)	(39,705)	61,677	(28,851)	281,359	(996,604)	(629,305)	(136,158)	(136,158)	(136,004)	(134,293)	(86,692)	-
State of ND	031000	Life Skills and Transition Center	(7,711)	9,891	51,960	14,259	(462,973)	(1,001,376)	(1,072,238)	(248,542)	(248,542)	(248,564)	(238,559)	(88,031)	-
State of ND	031200	North Dakota State Hospital	54,941	15,978	86,700	(409,200)	(866,962)	(1,305,298)	(1,734,401)	(425,660)	(425,660)	(424,473)	(345,615)	(112,993)	-
State of ND	031300	ND Veterans Home	516	(3,621)	(8,120)	17,211	1,441	1,844	2,262	1,453	1,453	1,396	(1,459)	(581)	-
State of ND	031600	Indian Affairs Commission	71	5,890	1,864	(5,339)	(82,070)	5,700	(46,600)	(12,515)	(12,515)	(12,497)	(9,772)	699	-
State of ND	032100	Veterans Affairs Department	163	8,872	3,173	6,200	(18,836)	20,298	15,821	3,622	3,622	3,601	2,800	2,176	-
State of ND State of ND	032500 036000	Department Of Human Services	10,160 (4,210)	(3,589)	161,786 (736)	(1,056,583) (29,469)	(1,330,318) (59,896)	(1,742,060) 10,876	(2,693,386)	(689,490) (14,165)	(689,490)	(685,991)	(481,886) (7,048)	(146,529) 940	-
State of ND	038000	Protection & Advocacy Project  Job Service North Dakota	(4,210)	(857) 47,577	(7,875)	(481,831)	(1,894,586)	(44,281)	(48,490) (1,499,579)	(14,165)	(14,165) (405,564)	(14,052) (403,947)	(279,668)	(4,836)	-
State	038000		(2,402)	(11,490)	4,739	34,850	150,207	(44,281)	76,906	22,325	22,325	(403,947)	13,506	(4,836)	-
State of ND	040100	Insurance Department Industrial Commission	(19,123)	(20,277)	2,361	157,772	416,200	(42,136)	331,328	91,121	91,121	90,660	58,253	173	
State of ND	040500	ND Department Of Labor	1,928	(5,588)	5,525	6,494	168,440	(86,505)	45,152	14,520	14,520	14,494	58,253 9,128	(7,510)	-
State of ND	040600	Public Service Commission	(6,075)	(5,318)	9,078	(38,430)	35,157	(291,190)	45,152 (233,451)	(53,538)	(53,538)	(53,391)	(46,827)	(26,157)	-
State of ND	040800	Aeronautics Commission	(1,258)	(5,318)	(545)	(38,430) 80,277	35,157 32,496	1.687	(233,451) 62,075	19,064	19,064	18,799	5,041	(26,157)	-
State of ND	041300	Department Of Financial Institutions	(2,275)	(7,054)	984	45,972	7,595	8,951	30,265	9,202	9,202	9,057	1,884	920	-
State of ND	041300	ND Securities Department	(4.856)	428	(4,579)	45,972 35,093	(27.018)	54.737	30,263	9,202	9,202	9,037	5.211	4.653	-
State of ND	042600	State Board Of Law Examiners	(17,940)	(17,241)	(16,554)	2,604	(23,489)	(25,773)	(69,110)	(17,199)	(17,199)	(17,145)	(13,640)	(3,927)	-
State	042700	ND State Board Of Cosmetology	(279)	(73)	(111)	(316)	(3,794)	2,423	(953)	(339)	(339)	(340)	(147)	212	
State	042800	ND State Plumbing Board	(1,426)	(443)	(501)	(4,826)	21,740	6,050	15,450	3,598	3,598	3,616	4,124	514	-
State	047100	Bank Of North Dakota	(13,439)	(20,908)	(8,562)	85,235	15,160	341,877	304,825	71,507	71,507	71,267	59,639	30,905	-
State	047200	Public Finance Authority	(757)	(198)	(222)	1,744	(11,322)	1,378	(6,148)	(1,592)	(1,592)	(1,595)	(1,475)	106	-
State	047300	Housing Finance Agency	(3,053)	(4,994)	(3,710)	(68,814)	(77,967)	80,369	(27,695)	(12,273)	(12,273)	(12,032)	1,774	7,109	-
State	047500	Mill & Elevator Association	(27,180)	(6,336)	87,401	375,870	(232,556)	(683,398)	(471,401)	(90,627)	(90,627)	(91,791)	(143,094)	(55,262)	-
State	048500	Workforce Safety & Insurance	(7,647)	(235.023)	(15.749)	(103,704)	4.490.811	95.727	2.812.486	722.531	722.531	722.906	637.100	7.418	

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



		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Defer	red Outflows/(Inflows)	From Changes in Proporti	on and Differences bet	ween Employer Contrib	outions and Share of Co	ntributions
		Recognition Period	5.98	5.8568	5.511	5.98	5.8568	5.511							
			Differences betwee		butions and										
Employer Type	Employer ID 050200	Employer Field Services Division		of Contributions	(10.010)		n Proportionate Sh	213,238	* 212.708 \$	2018 42,984 \$	2019 42,984 \$	2020 43,503 \$	64,394	2022 18.843 \$	Thereafter
State of ND State of ND	050200	Highway Patrol	\$ (15,772) \$ (3,027)	(14,785) \$ 900	(10,010) \$ 7,389	(139,757) \$	202,877 \$ (92,414)	(156,844)	\$ 212,708 \$ (264,405)	42,984 \$ (70,195)	42,984 \$ (70,195)	43,503 \$ (69,647)	(40,508)	(13,860)	
State of ND	051700	Department Of Corrections Transitional Services	10,323	(9,625)	2,803	(145,743)	120,300	(72,435)	(51,601)	(16,383)	(16,383)	(15,933)	3,555	(6,457)	_
State of ND	051800	James River Correctional Ctr	25,679	(7,508)	(11,200)	(358,866)	345,107	335,624	321,835	60,793	60,793	61,908	108,257	30,084	
State of ND	051900	State Penitentiary	49,572	(2,392)	(5,851)	(236,918)	269,581	225,941	262,744	54,227	54,227	54,855	79,025	20,410	-
State	052000	Rough Rider Industries	(958)	521	3,400	(93,613)	(94,369)	(78,812)	(170,654)	(45,523)	(45,523)	(45,204)	(27,412)	(6,992)	-
State of ND	053000	Department Of Corrections And Rehabilitation	(3,444)	8,411	(13,990)	119,135	(415,722)	190,666	(65,951)	(18,140)	(18,140)	(18,525)	(27,527)	16,381	-
State of ND	054000	Adjutant General ND National Guard	(34,469)	(6,246)	(1,683)	207,309	(101,663)	239,517	209,750	53,634	53,634	53,056	27,372	22,054	-
State of ND	060100	Department Of Commerce	(495)	(34,344)	2,566	(49,403)	492,462	(73,254)	218,951	57,049	57,049	57,215	54,191	(6,553)	-
State of ND	060200	Dept Of Agriculture	1,572	7,134	1,935	(46,630)	(202,384)	29,969	(124,914)	(35,083)	(35,083)	(34,931)	(22,776)	2,959 340	-
State of ND State of ND	060700 060800	Milk Marketing Board ND Oilseed Council	(897) (12)	(236) 328	(269) (38)	(3,460) 2,074	(11,645) 15,299	3,909 3,553	(7,013) 14,195	(2,098) 3,651	(2,098) 3,651	(2,081) 3,643	(1,076) 2,925	340	-
State of ND	061100	ND Soybean Council	(1,768)	(488)	(563)	1,279	(9,433)	13,274	3,629	530	530	533	2,925 855	1,181	-
State of ND	061400	ND Corn Utilization Council	15,986	(2,168)	(246)	(154,346)	49,787	10,101	(29,525)	(13,218)	(13,218)	(12,756)	8,752	915	_
State of ND	061600	State Seed Department	(3,469)	(2,664)	1,450	41,094	26,452	85.532	105.612	26,137	26.137	26.010	19.261	8.067	-
State	062400	Beef Commission	(571)	(120)	(228)	(790)	19,938	6,175	17,241	4,235	4,235	4,242	3,977	552	
State of ND	062500	ND Wheat Commission	165	(505)	(573)	(30,962)	(15,219)	8,817	(18,953)	(6,339)	(6,339)	(6,236)	(803)	764	-
State of ND	062600	ND Barley Council	(571)	(149)	(168)	(1,344)	(7,984)	1,603	(5,135)	(1,449)	(1,449)	(1,444)	(928)	135	-
State	066500	State Fair Association	5,443	(1,189)	(297)	(48,512)	26,415	(25,720)	(26,147)	(7,616)	(7,616)	(7,473)	(1,030)	(2,412)	-
State of ND	067000	Racing Commission	(586)	(153)	(174)	1,859	(8,205)	2,684	(2,815)	(759)	(759)	(764)	(768)	235	-
State of ND	070100	Historical Society	(2,630)	(3,522)	(8,435)	(155,210)	105,000	41,162	14,958	(3,130)	(3,130)	(2,600)	20,781	3,037	-
State of ND	070900	ND Council On The Arts	(1,182)	(282)	(423)	(11,019)	(18,564)	18,776	(3,468)	(1,928)	(1,928)	(1,889)	574	1,703	-
State of ND	072000	Game & Fish Department	(19,491)	(11,217)	(9,477)	(300,148)	(418,972)	206,200	(281,546)	(91,206)	(91,206)	(90,139)	(27,238)	18,243	-
State of ND	075000	Parks & Recreation Department	(4,121)	(22,956)	2,362	51,832	360,884	(208,793)	77,336	28,218	28,218	28,061	11,980	(19,141)	-
State of ND	077000	Water Commission	(8,236)	(20,295)	17,543	(7,263)	16,983	(308,708)	(248,237)	(55,990)	(55,990)	(55,937)	(53,320)	(27,000)	-
State State	080100 090000	Department Of Transportation  ND State Board Of Accountancy	(142,860) 13	(8,362) (9,173)	115,948 (362)	(1,616,173) 24,142	(3,715,660) 175,211	(2,355,997) 2,493	(5,162,484) 123,120	(1,336,468) 32,776	(1,336,468) 32,776	(1,330,583) 32,697	(951,261) 24,675	(207,704) 196	-
State	090100	Roard Of Medical Examiners	(794)	(3,991)	4.467	(641)	106,368	(47,144)	31,769	9,496	9,496	9.501	7,233	(3,957)	-
State	090200	Board Of Pharmacy	(1,000)	(262)	(297)	2,938	(13,969)	3,418	(5,850)	(1,540)	(1,540)	(1,546)	(1,515)	291	-
State	090600	Real Estate Commission	(586)	(147)	2,353	33,139	(8,859)	(27,705)	(10,461)	(694)	(694)	(805)	(5,916)	(2,352)	_
State	090900	Electrical Board	(6,938)	(4,477)	8,708	149,697	78,416	(186,347)	(25,574)	4,263	4,263	3.784	(21,415)	(16,469)	-
State	099501	ND System Information Technology Services	(9,699)	(12,696)	(3,995)	75,612	78,291	116,772	168,355	42,686	42,686	42,467	30,059	10,457	-
District Health Unit	100002	McIntosh District Health Unit	(64)	(90)	(82)	4,059	(3,169)	362	73	163	163	150	(428)	25	-
District Health Unit	100003	Wells County Dist Health Unit	(790)	3,243	(3,471)	769	(27,643)	41,187	14,795	2,674	2,674	2,677	3,274	3,496	-
District Health Unit	100004	Central Valley Health Unit	3,301	(1,691)	(10,718)	(101,592)	(7,955)	86,347	6,574	(4,361)	(4,361)	(4,030)	12,312	7,014	-
District Health Unit	100005	Dickey County Health District	(263)	(175)	(252)	(15,299)	(1,191)	34,504	19,381	3,380	3,380	3,430	6,014	3,177	-
District Health Unit	100006	Emmons County Public Health	(1,343)	(284)	(58)	(1,217)	29,717	4,741	21,940	5,447	5,447	5,455	5,158	433	-
District Health Unit	100007	Rolette County Public Health	(1,985)	(4,234)	(1,497)	11,573	14,726	35,867	39,822	9,631	9,631	9,601	7,774	3,185	-
District Health Unit District Health Unit	100008 100009	Towner County Public Health Unit Nelson-Griggs District Health Unit	(267) (606)	(68) (199)	(938) (225)	(169) 197	(3,926) (7,543)	17,392 3,848	10,621 (2,337)	2,231 (733)	2,231 (733)	2,233 (734)	2,402 (475)	1,524 338	-
District Health Unit	100009		6,385			(98,663)		3,848 61,198	(2,337)		(733) 2,447	2,755			-
District Health Unit	100010	First District Health Unit Lake Region District Health Unit	(2,646)	11,424 (399)	(5,990) (124)	25,684	34,613 (58,448)	(16,876)	(41,187)	2,447 (9,280)	(9,280)	(9,360)	16,755 (11,692)	5,118 (1,575)	-
District Health Unit	100011	Garrison Diversion Conservancy District	(1,448)	(2,374)	(4,141)	(118,655)	(28,680)	13,529	(72,617)	(23,682)	(23,682)	(23,281)	(2,840)	868	_
District Health Unit	100013	Upper Missouri Health Unit	5,564	4,856	(1,171)	(105,724)	87,253	(56,156)	(36,183)	(11,424)	(11,424)	(11,090)	3,072	(5,317)	
District Health Unit	100014	Kidder County District Health Unit	(127)	(465)	716	(29)	16,807	(9,002)	3,902	1,260	1,260	1,260	888	(766)	-
District Health Unit	100015	Southwestern District Health Unit	(2,801)	2,384	(1,467)	35,789	(92,965)	27,949	(21,532)	(5,145)	(5,145)	(5,253)	(8,446)	2,457	-
District Health Unit	100017	City-County Health District	(2,186)	(4,266)	3,855	(4,658)	20,240	(61,229)	(39,855)	(8,828)	(8,828)	(8,808)	(8,072)	(5,319)	-
District Health Unit	100018	Sargent County District Health Unit	(393)	(137)	(395)	24,909	(3,602)	10,806	18,275	5,351	5,351	5,267	1,340	966	-
District Health Unit	100019	Traill District Health Unit	(739)	(220)	(245)	(2,722)	(11,432)	2,137	(7,849)	(2,225)	(2,225)	(2,212)	(1,364)	177	-
District Health Unit	100021	Cavalier County Health Dist	(526)	516	(154)	(3,343)	(8,940)	2,520	(5,539)	(1,656)	(1,656)	(1,643)	(805)	221	-
District Health Unit	100022	Walsh County Health District	(1,318)	469	4,360	(4,009)	(26,504)	(21,228)	(33,606)	(8,397)	(8,397)	(8,378)	(6,871)	(1,563)	-
District Health Unit	100023	Custer Health Unit	5,342	(194)	(1,673)	(58,319)	(51,067)	39,681	(29,046)	(10,714)	(10,714)	(10,537)	(604)	3,523	-
Political Subdivision	100024	Southeast Water Users District	(446)	967	(26,380)	7.072	(10.221)	373,872	284,438	63,054	63,054	63,054 2,948	63,054	32,222	-
City	200002 200003	City Of Mcville City Of Drayton	(446) 654	967 (3,484)	1,378 454	7,072 (22,073)	(19,321) 19,828	26,154 (4,077)	13,752 (2,877)	2,970 (1,448)	2,970 (1,448)	2,948 (1,375)	2,312 1,732	2,552 (338)	-
City	200003	City Of Fessenden	1,349	(3,484)	454 (56)	(22,073)	(2,514)	2,384	(6,112)	(2,152)	(2,152)	(2,108)	1,/32	(338)	-
City	200004	City Of Westhope	(674)	(322)	(151)	2,833	(2,514)	4.537	3,233	786	786	779	476	406	-
City	200005	City Of Westriope City Of Belfield	6,937	(3,227)	(1,243)	(59,672)	25,989	12,031	(2,458)	(2,975)	(2,975)	(2,796)	5,290	998	-
City	200008	City Of Rolla	2,532	988	3,991	(7,004)	22,585	24,571	36,674	8,460	8,460	8,476	8,631	2,647	
City	200009	City of New Town	11,490	14,206	8,247	228,705	57,661	11,257	182,987	55,976	55,976	55,175	14,051	1,809	-
City	200010	City Of Cavalier	(1,421)	1,740	2,001	5,285	(77,394)	(31,219)	(71,810)	(17,573)	(17,573)	(17,585)	(16,371)	(2,708)	-

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



		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Deferre	ed Outflows/(Inflows) I	From Changes in Proport	tion and Differences bet	ween Employer Contril	butions and Share of (	Contributions
		Recognition Period	5.98	5.8568	5.511	5.98	5.8568	5.511		,,					
Employer Type	Employer ID	Employer	Differences between	Employer Contril f Contributions	outions and	Changes in	n Proportionate Sha	are	Total Deferred	2018	2019	2020	2021	2022	Thereafter
City	200011	City Of Harvey	\$ (512) \$	(3) \$	1,181 \$		(8,852) \$	13,306	\$ (3,691) \$	(2,144) \$	(2,144) \$	(2,079) \$	1,334		\$ -
City	200012	City Of Napoleon	2,371	(1,140)	7,504	(21,756)	38,804	(119,307)	(76,373)	(17,098)	(17,098)	(17,031)	(14,778)	(10,368)	-
City	200014	City Of Grand Forks	(33,922)	(49,988)	(230,611)	565,606	706,146	1,931,067	2,088,943	509,501	509,501	507,725	404,545	157,671	-
City	200015	City Of Killdeer	(1,651)	(8,057)	(3,131)	80,964	140,121	57,184	170,735	45,620	45,620	45,355	29,127	5,013	-
City	200016	City Of Ellendale	(4,563)	(3,860)	(4,058)	6,688	(17,424)	8,327	(9,462)	(2,504)	(2,504)	(2,509)	(2,339)	394	-
City City	200017 200018	City of Wishek City Of Granville	347 97	(1,559)	(298) 2,388	55,790 1,025	106,059 515	2,137 (27,507)	98,295 (19,706)	27,564 (4,293)	27,564 (4,293)	27,379 (4,299)	15,619	169 (2,329)	-
City	200018	City Of Linton	(898)	(64) (1,172)	(316)	(16,591)	(9,991)	10,400	(7,811)	(3,001)	(4,293)	(2,940)	(4,492) 197	934	-
City	200019	City Of Finley	(2,340)	(1,889)	(1,475)	21,684	(7,874)	(2,919)	(387)	771	771	705	(2,225)	(409)	-
City	200021	City Of Wilton	(1,073)	(984)	640	33,057	(10,043)	3,119	11,756	4,147	4,147	4,043	(930)	349	-
City	200022	City Of Ray	415	4,331	(269)	42,947	(60,778)	2,902	(13,407)	(1,909)	(1,909)	(2,053)	(7,779)	243	-
City	200025	City Of Medora	(1,346)	619	1,802	15,446	(38,995)	1,456	(15,579)	(3,603)	(3,603)	(3,651)	(5,025)	303	•
City	200026	City of Velva	2,181	(355)	1,643	(3,772)	43,406	(19,829)	12,670	3,785	3,785	3,790	2,996	(1,686)	-
City	200028	City Of Thompson	(538)	(154)	(517)	(7,254)	(8,300)	5,597	(5,293)	(1,824)	(1,824)	(1,798)	(317)	470	-
City	200029 200030	City Of Williston	15,588 (2,693)	(29,869) 6,099	36,345 (1,707)	1,424,415 59,435	1,484,355	945,926 31,197	2,479,431 24,395	667,382 7,575	667,382 7,575	662,567 7,383	391,019	91,081 2,735	-
City City	200030	City Of Bowman City Of Tioga	4,022	21,109	6,464	170,060	(48,648) (203,531)	(27,943)	(50,961)	(5,933)	(5,933)	7,383 (6,517)	(873) (30,584)	(1,994)	-
City	200033	City Of Rhame	1,021	2,420	(815)	(34,659)	(4,852)	14,098	(7,492)	(3,630)	(3,630)	(3,518)	2,053	1,233	_
City	200035	City Of Fargo	(47,004)	(138,554)	(64,724)	581,607	961,486	1,344,906	1,856,209	462,203	462,203	460,418	352,683	118,702	_
City	200036	City Of Jamestown	(5,013)	(10,910)	(4,990)	55,552	(27,011)	69,357	52,902	13,656	13,656	13,489	6,134	5,967	-
City	200037	City Of Beach	(820)	600	(192)	37,242	5,345	(1,822)	20,415	6,741	6,741	6,617	505	(189)	-
City	200038	City Of Glenburn	(259)	(69)	(78)	(1,757)	(3,448)	1,353	(2,278)	(706)	(706)	(700)	(286)	120	-
City	200040	City Of Kulm	297	1,247	3,794	(16,679)	4,691	(39,889)	(33,800)	(8,275)	(8,275)	(8,223)	(5,682)	(3,345)	-
City	200041 200045	City Of Harwood	(421) (589)	(243) 1,729	(1,665) (1,365)	(2,133) 9,343	4,543 (35,253)	25,213 41,726	20,834 15,323	4,580 3,064	4,580 3,064	4,588 3,034	4,903 2,420	2,183 3,741	-
City City	200045	City Of Mapleton City Of Wahpeton	(10,119)	1,729	11,556	9,343 (6,952)	(125,520)	(225,822)	(258,035)	(60,959)	(60,959)	(60,900)	(55,351)	(19,866)	-
City	200040	City Of Elgin	(182)	1.402	(64)	27,196	(26,842)	(199)	(3,504)	125	125	37	(3,768)	(23)	-
City	200050	City Of Rugby	2,713	(1,417)	7,887	(25,159)	49,243	(54,064)	(17,488)	(3,967)	(3,967)	(3,889)	(1,383)	(4,282)	_
City	200051	City Of New Salem	(432)	(113)	(1,120)	14,361	(6,161)	19,568	17,911	4,605	4,605	4,560	2,428	1,713	-
City	200052	City Of Walhalla	2,350	(1,302)	(822)	(100,382)	54,044	7,607	(8,567)	(6,157)	(6,157)	(5,831)	8,948	630	-
City	200053	City Of Gwinner	(662)	(2,729)	510	5,787	38,083	(47,733)	(12,818)	(1,676)	(1,676)	(1,693)	(3,395)	(4,378)	-
City	200054	City Of Kenmare	5,823	(872)	(2,436)	(75,274)	66,903	(60,586)	(42,712)	(11,776)	(11,776)	(11,543)	(1,775)	(5,842)	-
City	200055 200057	City Of Watford City	3,625 1.657	(3,312)	(14,603)	340,767	424,501 18.564	307,372 4.252	688,623 8.720	182,630 1.645	182,630 1.645	181,476 1.690	114,738 3.371	27,149 369	-
City City	200057	City Of Cooperstown City Of New England	(612)	(495) 119	(248) (140)	(14,614) 2,125	(38,487)	4,252 5,374	(20,228)	(5,348)	(5,348)	(5,353)	(4,663)	484	-
City	200058	City Of Carrington	(479)	4.309	7,385	13,985	(61,102)	(38,089)	(55,803)	(13,009)	(13,009)	(13,057)	(13,879)	(2,849)	-
City	200060	City Of Mott	970	(146)	(1,374)	(375)	(4,022)	5,849	1,217	199	199	200	204	415	_
City	200061	City Of Larimore	1,113	1,248	1,875	17,395	(11,241)	2,826	6,490	2,242	2,242	2,180	(610)	436	-
City	200062	City Of Sherwood	852	709	145	(10,561)	8,543	47	1,412	(9)	(9)	26	1,387	17	-
City	200063	City Of Lamoure	1,222	(277)	(283)	(22,184)	17,049	4,267	3,858	82	82	150	3,175	369	-
City	200064	City Of Michigan	1,441	(66)	(70)	(13,971)	23,475	(436)	8,756	1,810	1,810	1,850	3,332	(46)	-
City City	200065 200067	City Of Park River City Of Hatton	(337) (402)	180 1,348	(849) 1,615	(19,611) (481)	(16,954) (3,735)	8,835 (22,711)	(14,449) (19,278)	(4,751) (4,384)	(4,751) (4,384)	(4,683) (4,379)	(1,005) (4,175)	741 (1,956)	-
City	200067	City Of Northwood	6,705	1,568	499	(21,942)	56,661	42,310	65,793	15,162	15,162	15,213	16,287	3,969	-
City	200070	City Of Powers Lake	2,594	(114)	(1,652)	(43,242)	38,649	(10,796)	(5,071)	(2,476)	(2,476)	(2,342)	3,376	(1,153)	-
City	200072	City Of Towner	2,615	(813)	3,082	(19,675)	36,473	(22,647)	(1,034)	(314)	(314)	(256)	1,665	(1,815)	_
City	200073	City Of Pembina	(227)	(97)	13	(4,747)	(2,110)	7,917	2,560	230	230	248	1,117	735	-
City	200075	City Of Underwood	(375)	(112)	(136)	(1,609)	(5,455)	1,718	(3,358)	(996)	(996)	(988)	(525)	147	-
City	200076	City Of New Leipzig	(117)	(48)	(46)	67	(1,265)	(308)	(1,181)	(296)	(296)	(298)	(257)	(34)	-
City	200077	City Of Stanley	(3,076)	(30)	11,361	112,759	(7,278)	(172,629)	(82,160)	(12,169)	(12,169)	(12,538)	(30,331)	(14,953)	-
City	200080	City Of Crosby	(280)	(2,541)	355	1,285	32,297	(13,901)	9,007	2,791	2,791	2,788	1,893	(1,256)	-
City City	200083 200084	City Of Grafton City Of Emerado	(935) (327)	(3,442) (784)	982 (95)	(71,944) 17,721	34,282 (5,757)	(19,331) 1,419	(31,029) 5,444	(10,251) 2,032	(10,251) 2,032	(10,008) 1,972	1,180 (716)	(1,699) 124	-
City	200084	City Of Lincoln	7,034	4,332	(2,042)	(77,575)	79,246	30,850	43,466	7,701	7,701	7,936	17,455	2,673	-
City	200085	City Of Minto	(371)	(97)	(108)	(1,071)	(5,470)	704	(3,896)	(1,084)	(1,084)	(1,080)	(704)	56	
City	200087	City Of Ashley	(434)	24	(378)	20,348	(4,617)	18,175	21,467	5,775	5,775	5,709	2,556	1,652	-
City	200088	City Of Neche	(207)	(59)	73	(2,073)	(3,764)	(2,961)	(6,018)	(1,558)	(1,558)	(1,552)	(1,082)	(268)	-
City	200089	City Of Surrey	(829)	(1,899)	1,029	75,268	45,722	13,409	77,772	22,550	22,550	22,301	9,033	1,338	-
City	200090	City Of Hankinson	(226)	(308)	897	(10,552)	10,881	(12,998)	(8,314)	(2,193)	(2,193)	(2,159)	(648)	(1,121)	=
City	200091	City Of New Rockford	(886)	(229)	(265)	26,060	(14,344)	6,193	7,799	2,798	2,798	2,712	(1,057)	548	-
City	200094	City Of West Fargo	696	27,029	(16,163)	75,901	341,527	287,202	502,728	124,918	124,918	124,661	103,097	25,134	-

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



		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Deferr	ed Outflows/(Inflows) Fr	om Changes in Proporti	on and Differences betv	veen Employer Contri	butions and Share of C	ontributions
		Recognition Period	5.98	5.8568	5.511	5.98	5.8568	5.511							
			Differences between		ibutions and							2020	2021	2022	
Employer Type City	Employer ID 200097	City Of Devils Lake	\$ (2,492) \$	of Contributions (5,221) \$	433 \$		n Proportionate Shar 84,606 \$		Total Deferred \$ 299,654 \$	2018 88,851 \$	2019 88,851 \$	87,648 \$	26,632	7,672	Thereafter
City	200097	City Of Oakes	(3,661)	(1,869)	4,874	14,140	(37,480)	(76,040)	(78,941)	(17,880)	(17,880)	(17,913)	(18,667)	(6,601)	-
City	200100	City Of Mohall	(281)	(1,803)	(227)	(18,827)	(7,881)	3,389	(12,199)	(3,986)	(3,986)	(3,924)	(595)	292	-
City	200101	City Of Lidgerwood	(285)	(80)	(92)	13,685	(551)	1,345	7,288	2,360	2,360	2,314	136	118	
City	200102	City Of Mcclusky	(154)	(39)	(57)	2,967	(2,507)	1,091	573	223	223	216	(183)	94	-
City	200103	City Of Burlington	(176)	841	(240)	44,612	27,842	(719)	40,247	12,154	12,154	12,004	4,024	(89)	-
City	200104	City Of Lisbon	2,202	3,766	(3,586)	(5,683)	(29,974)	125,498	80,797	17,065	17,065	17,076	18,289	11,302	-
City	200110	City Of Halliday	1,273	(144)	(158)	(30,453)	23,886	(738)	361	(989)	(989)	(889)	3,309	(81)	-
City	200111	City Of Maddock	566	187	(205)	10,879	10,800	2,643	14,934	4,232	4,232	4,193	2,049	228	-
City	200114	City of Regent	2,584	2,638	661	10,701	20,990	3,397	25,501	6,992	6,992	6,945	4,194	378	-
City City	200115 200117	City of Lakota City of Alexander	(374)	2 28	907 4,085	86,271 58,690	(35,892) 10,109	10,813 (9,553)	28,764 31,278	10,363 10,497	10,363 10,497	10,076 10,302	(3,123) 490	1,085 (508)	-
City	200117	City of Berthold	(142)	212	(40)	17,772	(3,610)	2,501	8,562	2,815	2.815	2,757	(51)	226	-
City	200119	City of Carson	104	(115)	(108)	38,798	1,037	2,620	22,051	7,118	7,118	6.990	593	232	-
City	200120	City of Dodge	-	(220)	168	30,730	4,242	21,990	20,785	4,708	4,708	4,708	4,608	2,053	_
County	300001	Adams County	692	1,332	1,608	37,013	(7,006)	27,793	39,120	10,671	10,671	10,546	4,506	2,726	
County	300002	Barnes County	(267)	4,201	4,949	113,983	78,982	118,040	212,117	55,536	55,536	55,156	34,485	11,404	-
County	300003	Benson County	10,008	2,480	(6,011)	(74,247)	(33,789)	30,579	(32,520)	(11,630)	(11,630)	(11,417)	(121)	2,278	-
County	300004	Billings County	(1,907)	9,188	(5,806)	(23,957)	(34,826)	101,260	48,360	8,619	8,619	8,705	13,568	8,849	-
County	300005	Bottineau County	(1,139)	580	427	(80,808)	(51,184)	37,473	(43,136)	(15,467)	(15,467)	(15,190)	(527)	3,515	-
County	300006	Bowman County	(259)	(1,909)	(365)	(29,862)	26,599	(37,940)	(30,106)	(7,772)	(7,772)	(7,671)	(3,341)	(3,550)	-
County	300007	Burke County	4,654	554	33	(29,788)	30,268	(23,344)	(11,310)	(3,170)	(3,170)	(3,086)	277	(2,161)	-
County	300008	Burleigh County	39,274	(22,652)	61,460	(304,575)	338,564	563,908	587,720	123,050	123,050	123,939	159,693	57,988	-
County	300009 300010	Cass County	(10,395)	154,248	(30,076)	(718,824)	(6,029,152)	547,546	(3,808,540)	(1,031,136)	(1,031,136)	(1,028,697)	(765,551)	47,980 3,838	-
County	300010	Cavalier County Dickey County	(6,423) 5,029	(828) 1,469	(1,737) 6,047	59,544 (82,042)	(86,275) 14,050	43,125 (28,711)	2,991 (46,711)	1,521 (14,341)	1,521 (14,341)	1,344 (14,086)	(5,233) (1,844)	(2,099)	-
County	300011	Divide County	(1,150)	1,061	8,212	194,934	(113,771)	(161,651)	(103,250)	(14,681)	(14,541)	(15,327)	(44,332)	(14,229)	-
County	300012	Dunn County	(5,414)	16,778	(5,433)	283,720	49,339	6,823	183.366	58,080	58,080	57,152	9,924	130	
County	300013	Eddy County	3,433	(3,283)	223	(42,969)	18,806	18,554	5,890	(554)	(554)	(424)	5,680	1,742	_
County	300015	Emmons County	3,458	(5,621)	(5,384)	(119,532)	62,844	39,602	7,848	(3,431)	(3,431)	(3,045)	14,582	3,173	
County	300016	Foster County	16,702	(2,595)	10,444	(249,645)	87,995	89,701	22,130	(6,201)	(6,201)	(5,420)	30,667	9,285	-
County	300018	Grand Forks County	6,229	(104,343)	82,658	(523,672)	(128,262)	97,999	(263,155)	(93,463)	(93,463)	(91,732)	(1,249)	16,752	-
County	300019	Grant County	5,773	1,774	(1,037)	(115,312)	64,712	16,061	1,495	(4,240)	(4,240)	(3,871)	12,452	1,394	-
County	300020	Griggs County	4,757	4,925	1,363	(55,309)	(45,803)	31,885	(24,893)	(9,401)	(9,401)	(9,229)	55	3,083	-
County	300021	Hettinger County	(4,613)	(1,010)	(27)	51,833	(61,830)	21,990	128	1,152	1,152	996	(5,210)	2,038	-
County	300023	Lamoure County	(8,898)	(132)	(2,344)	156,680	(24,997)	84,184	124,086	35,272	35,272	34,776	11,176	7,590	-
County	300024 300025	Logan County	1,019	3,094	(1,801)	31,847	30,371	(175) (97,103)	36,798	10,851	10,851	10,741	4,536	(181)	-
County	300025	Mchenry County Mcintosh County	5,251 1,306	6,116 (996)	10,631 (1,655)	37,449 31,100	(25,158) 2,286	18,849	(62,041) 31,073	(11,802) 8,759	(11,802) 8,759	(11,942) 8,651	(18,478) 3,310	(8,017) 1,594	-
County	300026	Mckenzie County	14,481	(22,883)	(116,149)	986,099	1,264,246	1,377,131	2,348,246	608,085	608,085	604,739	410,415	116,922	-
County	300027	Mclean County	(5,521)	871	(3,846)	21,736	(119,925)	(53,209)	(117,023)	(27,968)	(27,968)	(28,025)	(27,772)	(5,290)	-
County	300029	Mercer County	(875)	(33,651)	17,501	154,871	310,796	(1,710)	272,171	75,937	75,937	75,421	43,410	1,466	_
County	300030	Morton County	(20,123)	38,843	(53,653)	402,987	(251,105)	264,310	223,446	66,007	66,007	64,727	7,173	19,532	-
County	300031	Mountrail County	1,497	(10,997)	(20,280)	445,071	382,448	283,433	682,547	185,849	185,849	184,355	102,091	24,403	-
County	300032	Nelson County	(651)	(4,767)	(3,226)	(47,839)	12,895	65,798	32,407	4,633	4,633	4,797	12,542	5,802	-
County	300033	Oliver County	(3,012)	(237)	1,527	53,244	(23,982)	(9,965)	2,176	2,734	2,734	2,566	(5,075)	(783)	-
County	300034	Pembina County	(682)	1,362	4,755	(15,941)	(63,160)	39,476	(12,774)	(5,305)	(5,305)	(5,248)	(1,017)	4,101	-
County	300035	Pierce County	2,930	(6,542)	4,206	158,709	106,787	(87,422)	78,446	29,046	29,046	28,505	(435)	(7,716)	-
County	300036	Ramsey County	(14,847)	(9,415)	(19,025)	6,445	(126,446)	237,790	85,415	15,094	15,094	15,122	19,820	20,285	-
County	300037 300038	Ransom County Renville County	(2,789) 2.067	(2,072)	1,026	(20,325) (26,821)	(13,314) 12,190	20,754 13,314	(3,823)	(2,540) (554)	(2,540) (554)	(2,464) (474)	1,701 3,335	2,020 946	-
County	300038	Richland County	(8,681)	(5,304)	(11,377)	(181,057)	(289,129)	224,625	(113,887)	(43,306)	(43,306)	(474)	(4,378)	19,773	-
County	300039	Rolette County	1,410	1,792	(1,803)	(19,117)	(97,781)	53,346	(29,845)	(9,997)	(9,997)	(9,938)	(4,691)	4,778	-
County	300040	Sheridan County	2,779	(577)	228	6,147	9,138	(12,065)	395	807	807	775	(897)	(1,097)	
County	300042	Slope County	(4,339)	2,762	(4,062)	52,704	(44,200)	(13,109)	(17,242)	(2,103)	(2,103)	(2,266)	(9,179)	(1,591)	_
County	300045	Stark County	2,252	20,706	2,764	75,966	187,371	(39,936)	145,574	41,862	41,862	41,600	23,697	(3,447)	-
County	300046	Steele County	1,701	(565)	(160)	130,197	35,907	(6,815)	83,292	26,825	26,825	26,381	3,906	(645)	-
County	300047	Stutsman County	(1,454)	(5,185)	(1,905)	312,893	(73,916)	(53,575)	57,697	28,507	28,507	27,466	(21,638)	(5,145)	-
County	300048	Towner County	(977)	(3,567)	(1,886)	15,785	34,429	42,887	61,265	15,185	15,185	15,137	11,957	3,801	-
County	300049	Traill County	(3,458)	(2,371)	(10,351)	662	(89,495)	88,737	2,274	(1,929)	(1,929)	(1,917)	783	7,266	-
County	300050	Walsh County	4,600	1,267	4,228	(54,106)	26,438	(42,870)	(38,054)	(10,561)	(10,561)	(10,393)	(2,957)	(3,582)	-

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



		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Deferre	ed Outflows/(Inflows)	From Changes in Proporti	on and Differences bet	ween Employer Contri	butions and Share of C	Contributions
		Recognition Period	5.98	5.8568	5.511	5.98	5.8568	5.511							
			Differences between		butions and										
Employer Type	Employer ID	Employer		of Contributions			Proportionate Sh		Total Deferred	2018	2019	2020	2021	2022	Thereafter
County	300051 300052	Ward County Wells County	\$ 42,589 \$ 9.167	228,996 \$ (788)	25,477 \$ 7.902	(237,983) \$ (230,720)	168,249 \$ 77.026	486,705 (113.164)	\$ 583,468 \$ (146,364)	128,089 \$ (43,132)	128,089 \$ (43,132)	128,745 \$ (42,391)	151,053 (7,947)	47,492 (9,762)	\$
County	300053	Williams County	58,698	(15,196)	86,386	641,913	1,341,287	(103,398)	1.208.462	340,491	340.491	338.148	190,909	(1,577)	
School District	400002	Mcclusky Public Schools	(527)	(251)	(98)	2,921	(11,557)	1,433	(5,489)	(1,374)	(1,374)	(1,380)	(1,486)	125	
School District	400003	Lake Region Special Education Unit	(2,124)	(3,153)	(778)	(63,657)	(27,724)	(16,458)	(67,222)	(19,400)	(19,400)	(19,181)	(7,645)	(1,596)	
School District	400004	Lidgerwood Public School	1,307	(1,117)	629	(19,536)	8,778	9,294	4,082	61	61	120	2,922	918	
School District	400006	Halliday Public School	(309)	1,881	1,584	(22,045)	55,404	(81,216)	(38,599)	(8,407)	(8,407)	(8,333)	(6,070)	(7,382)	
School District	400007	Oliver-Mercer Special Education Unit	(1,290)	(2,538)	2,955	(13,003)	20,482	(71,052)	(51,047)	(11,683)	(11,683)	(11,636)	(9,733)	(6,312)	
School District	400008	Underwood School District #8	1,802	(1,497)	(1,916)	(4,310)	19,424	(11,589)	(500)	191	191	197	171	(1,250)	
School District	400010	New Town Public School District	3,829	(6,273)	(12,649)	(139,934)	241,540	146,625	196,767	41,721	41,721	42,176	58,728	12,421	
School District	400011	Bottineau Public School	(11,782)	(9,458)	(15,899)	66,172	(52,765)	(42,368)	(61,564)	(12,102)	(12,102)	(12,282)	(19,676)	(5,402)	
School District	400012	Peace Garden Special Services	(3,025)	277	(713)	14,731	(22,306)	(1,549)	(10,527)	(2,213)	(2,213)	(2,255)	(3,634)	(212)	
School District	400014	Beulah Public School #27	18,690	11,561	(631)	(187,964)	206,648	49,624	99,445	17,840	17,840	18,408	40,814	4,543	
School District	400016	St John School District #3	2,600	(3,876)	(1,972)	(65,560)	100,420	48,272	70,099	14,357	14,357	14,565	22,525	4,295	
School District	400017	Ellendale Public School District #40	106	1,093	(1,392)	18,929	10,998	(1,359)	15,197	4,748	4,748	4,685	1,272	(256)	
School District School District	400018 400019	Rural Cass Special Education Unit	(5,009) 124,059	(7,386) 84,526	(2,269)	(33,477)	(47,199)	(3,846) 649.398	(60,128) (140,467)	(16,866)	(16,866)	(16,736)	(9,095) 88,461	(565) 59,797	
School District	400019	Fargo Public Schools Surrey Schools	(1,995)	2,545	(4,486) (4,787)	(1,207,262) (4,811)	(279,763) (20,196)	10.362	(10,452)	(97,450) (3.140)	(97,450) (3.140)	(93,825) (3.118)	(1,569)	59,797	
School District	400020	Jamestown Public School District #1	1,857	(16,683)	11,390	(101,790)	170,477	(181,883)	(88,080)	(21,389)	(21,389)	(21,056)	(8,438)	(15,808)	
School District	400021	Warwick Public School	6,661	1,427	1,901	(54,009)	53,559	21,704	31,938	5,753	5,753	5.913	12,329	2,190	
School District	400024	Souris Valley Special Services	(4,135)	853	13,093	24,761	(123,248)	(652,908)	(594.037)	(133,547)	(133.547)	(133,615)	(134,003)	(59,325)	
School District	400025	Rugby Public School District #5	(3,008)	3,565	(1,940)	35,715	(68,880)	40,228	4,629	1,265	1,265	1,158	(2,607)	3,548	
School District	400026	Billings County School District	(1,238)	1,074	247	41,707	(65,219)	5,057	(17,731)	(3,223)	(3,223)	(3,356)	(8,423)	494	
School District	400027	Belcourt School District #7	(18,145)	(14,237)	(45,215)	(275,607)	(207,141)	44,621	(292,654)	(87,028)	(87,028)	(86,048)	(32,496)	(54)	
School District	400028	West Fargo Public School #6	(8,115)	(16,622)	2,915	992,580	897,509	805,427	1,732,330	461,708	461,708	458,417	275,545	74,952	
School District	400029	Minot Public School District #1	23,345	(19,391)	(80,814)	20,421	492,153	696,775	837,323	199,808	199,808	199,660	180,931	57,116	
School District	400030	Belfield Public School #13	(130)	805	(870)	80,338	(3,125)	71	37,787	12,872	12,872	12,602	(485)	(74)	
School District	400031	Minto Public School District #20	(128)	(3,374)	568	19,203	21,299	(38,202)	(9,497)	(578)	(578)	(643)	(4,209)	(3,489)	
School District	400033	Harvey Public School Dist #38	(246)	(4,830)	(1,174)	1,336	56,250	33,627	60,968	14,851	14,851	14,849	13,409	3,008	
School District	400034	Oakes Public Schools	1,113	781	(1,594)	(93,657)	19,174	13,203	(23,473)	(9,962)	(9,962)	(9,650)	5,027	1,074	
School District	400035	Larimore Public School District #44	(3,573)	(3)	(251)	37,891	(56,382)	12,351	(10,126)	(1,692)	(1,692)	(1,808)	(6,054)	1,120	
School District	400036	Hazen Public School District #3	(992)	1,912	5,789	(5,026)	(37,826)	(8,296)	(28,702)	(7,593)	(7,593)	(7,575)	(5,709)	(232)	
School District School District	400038 400039	Park River Area School District Hillsboro Public School	111	(2,964)	97	(5,940)	15,476	(29,480)	(18,715)	(4,171)	(4,171)	(4,150)	(3,500)	(2,723)	
School District	400039	Lishon Public School	(2,561) 972	(779) (9)	2,097 407	(19,276) (16,510)	(42,906) (36,436)	75,437 6.926	23,817 (25,741)	2,958 (7.490)	2,958 (7,490)	3,033 (7.440)	7,679	7,189 678	
School District	400040	Northern Cass School District #97	(1,703)	(2.019)	6,660	22,437	(8,418)	(71,282)	(49,436)	(10,041)	(10,041)	(10.109)	(13,253)	(5,992)	
School District	400042	Mandaree Public School #36	8.152	(10,325)	3,888	(121,313)	165,191	(232,276)	(141,356)	(33,923)	(33,923)	(33,546)	(18,786)	(21,178)	
School District	400044	Thompson Public School	1,025	897	(315)	(20,762)	(4,926)	16,118	448	(1,121)	(1,121)	(1,052)	2,279	1,463	
School District	400045	Northern Plains Special Ed Unit	(4.547)	(5,283)	(4,866)	(331)	(2,742)	1.829	(10.201)	(2,737)	(2,737)	(2,719)	(1.726)	(282)	
School District	400046	Bowman County School District #1	(1,407)	1,594	(2,233)	8,038	(111,911)	125,592	31,634	4,657	4,657	4,634	6,247	11,439	
School District	400047	Apple Creek Elementary School	(247)	151	2,070	280	4,044	(23,654)	(14,889)	(3,195)	(3,195)	(3,198)	(3,302)	(1,999)	
School District	400048	Burke Central School	(434)	(5,408)	(759)	55,072	55,573	2,533	61,714	18,024	18,024	17,840	7,662	164	
School District	400049	Washburn Public School	(2,371)	(4,028)	(2,307)	50,378	14,344	(5,199)	24,573	8,427	8,427	8,266	149	(696)	
School District	400050	Enderlin Area School District #24	305	1,433	(1,068)	(13,839)	(14,821)	28,907	7,226	503	503	547	3,094	2,579	
School District	400051	Midkota School	(406)	(1,568)	(327)	70,594	64,528	(3,791)	73,066	21,740	21,740	21,506	8,463	(383)	
School District	400052	Velva Public School	(926)	(2,082)	(406)	(9,600)	9,013	(16,758)	(14,731)	(3,691)	(3,691)	(3,657)	(2,098)	(1,594)	
School District	400053	Sheyenne Valley Special Education Unit	(1,189)	698	1,239	(76,808)	(14,270)	(3,958)	(50,032)	(15,853)	(15,853)	(15,592)	(2,480)	(254)	
School District	400054	Center Stanton Public School	(1,684)	(1,344)	(1,525)	(738)	(30,606)	9,302	(15,881)	(4,449)	(4,449)	(4,441)	(3,264)	722	
School District	400055	Burleigh County Special Education Unit	35	50	(67)	(3,035)	(2,470)	1,185	(2,173)	(712)	(712)	(700)	(152)	103	
School District School District	400056 400057	New Rockford Sheyenne Public School	199	(1,779)	671	(20,430)	21,357	(3,863) 528	197	(619)	(619)	(552)	2,284	(297) 272	
School District School District	400057	James River Multidistrict Special Education Unit Newburg United Public School	(5,211) (983)	(617) 2,005	2,399 455	(29,168) 3.293	1,147 (15,542)	12.643	(14,386) 2,958	(5,128) 452	(5,128) 452	(5,013) 446	611 395	272 1,213	
School District	400058	Napoleon Public School District #2	(983)	(3,410)	2.399	3,293 1,676	28.665	(3,341)	2,958 16.863	452	4,478	4,470	395	1,213	
School District	400059	Yellowstone School District #14	1,130	(5,410)	1,049	7,122	58,713	(5,541) 855	43,979	11,658	11,658	11,630	3,524 8,854	179	
School District	400060	Cavalier Public Schools	729	(1,591)	1,895	(15,381)	26.518	(51,626)	(31.594)	(7,218)	(7,218)	(7.170)	(5,377)	(4,611)	
School District	400062	Richland School District # 44	2,596	806	(444)	(27,462)	(48,324)	8,534	(37,062)	(10,803)	(10,803)	(10,721)	(5,485)	750	
School District	400063	Fort Totten School District # 30	1,187	771	(3,676)	(48,488)	(20,534)	72,041	19,374	1,121	1,121	1,280	9,512	6,340	
School District	400064	Bismarck Public Schools	(29,896)	(243,945)	7,282	876,953	790,708	(423,869)	441,171	159,411	159,411	156,580	4,396	(38,627)	
School District	400065	Solen Public School Dist #3	(640)	458	5,844	(40,373)	95,185	135,678	158,386	35,152	35,152	35,287	39,673	13,122	
School District	400068	Lakota Public School District # 66	933	1,657	1,028	19,573	10,947	10,133	27,655	7,606	7,606	7,538	3,869	1,036	
School District	400069	Stanley Community Public School District # 2	3.981	3,077	20,366	192,923	58,220	71,014	213,287	59,974	59,974	59,316	25,548	8,475	

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



		During Year Ending	2	015	2016	2017	2015	2016	2017	Schedule of Deferre	d Outflows/(Inflows) Fr	rom Changes in Proportio	on and Differences bet	ween Employer Contrib	butions and Share of Co	ntributions
		Recognition Period		5.98	5.8568	5.511	5.98	5.8568	5.511							
			Differ		Employer Contrib	utions and										
Employer Type	Employer ID	Employer			f Contributions			Proportionate Sha		Total Deferred	2018	2019	2020	2021	2022	Thereafter
School District	400070	Mandan Public School District #1	\$	(262) \$	7,999 \$	16,717 \$	254,307 \$	(226,829) \$	133,674	\$ 105,597 \$	32,408 \$	32,408 \$	31,561 \$	(4,726)	13,946 \$	-
School District School District	400072 400073	Killdeer Public School #16 Glenburn School District		(1,123) (566)	7,563 1,539	408 (364)	80,964 6,008	(114,668) 13,682	(17,771) 27,311	(44,955) 34,792	(8,087) 8,399	(8,087) 8.399	(8,352) 8,381	(18,821) 7,116	(1,608) 2,497	-
School District	400073	New Public School #8		8,898	13,488	5,117	91.488	4.705	128,435	171,324	44,127	44.127	43.791	26,897	12,382	-
School District	400074	Williston Public School #1		36,101	40,992	(9,202)	192,932	1,265,025	622,944	1,476,541	372,659	372,659	45,791 371,892	302,424	56,907	-
School District	400075	Valley City Public School		(1,469)	5,333	(415)	38,645	(84,782)	109.318	55.348	12,413	12,413	12.287	8,137	10.098	-
School District	400077	Dickinson Public Schools		17,871	(13,036)	(17,216)	(85,000)	453,379	42,579	277,283	68,561	68 561	68.788	69,020	2,353	_
School District	400078	Drayton Public School #19		1,576	(697)	(45)	(79,834)	1,970	44,598	(1,689)	(4,786)	(4,786)	(4.522)	8,272	4,133	_
School District	400079	Mohali Lansford Sherwood School		(36)	4,675	2,254	39,197	(4.374)	4.693	25.399	7,861	7.861	7.728	1.307	642	_
School District	400080	Westhope Public School #17		(1,294)	1,063	(1,903)	17,297	(18,071)	(5,040)	(8,908)	(1,488)	(1,488)	(1,541)	(3,748)	(643)	-
School District	400081	Kindred Public School District #2		1,744	2,837	3,367	(4,783)	(37,480)	(20,137)	(38,055)	(9,466)	(9,466)	(9,457)	(8,111)	(1,555)	-
School District	400082	Grafton Public School District #3		(1,950)	(14,512)	(7,424)	65,905	220,286	18,904	176,773	47,912	47,912	47,697	32,187	1,065	-
School District	400083	Wilton Public School District		2,438	(2,330)	(325)	(7,668)	57,794	(20,859)	16,579	4,751	4,751	4,771	4,270	(1,964)	-
School District	400084	Sheyenne Valley Career And Tech Center		(437)	(117)	(139)	8,318	(4,948)	6,024	5,409	1,521	1,521	1,494	328	545	-
School District	400085	White Shield School Dist #85		(3,724)	(1,366)	(4,078)	128,110	(76,842)	199,707	170,615	42,945	42,945	42,531	24,055	18,139	-
School District	400086	Tgu School District #60		3,770	7,276	(40)	8,289	101,508	(57,080)	30,889	10,226	10,226	10,183	5,549	(5,295)	-
School District	400087	Turtle Lake Mercer School District #72		(1,942)	942	2,270	141,114	(39,634)	(38,596)	14,139	10,075	10,075	9,609	(12,254)	(3,366)	-
School District	400088	Lamoure School District #8		(898)	(1,833)	4,556	6,811	(603)	(81,041)	(61,264)	(13,306)	(13,306)	(13,327)	(14,235)	(7,090)	-
School District	400089	Divide County School Dist #1		(2,648)	(4,943)	(1,092)	(31,720)	57,933	(39,269)	(15,270)	(4,023)	(4,023)	(3,909)	426	(3,741)	-
School District	400090	Mott/Regent School Dist #1		1,931	2,193	511	(5,550)	(3,455)	4,883	1,779	159	159	170	792	499	-
School District	400091	United Public School District # 7		(2,320)	1,462	(585)	142,722	16,071	41,883	115,314	33,967	33,967	33,495	10,057	3,828	-
School District	400092	Kulm Public School District #7		281	160	(504)	27,411	(10,653)	(11,566)	(2,990)	649	649	555	(3,723)	(1,120)	-
School District	400093	Midway Public School District #128		(2,962)	(4,086)	6,814	3,689	(63,668)	(4,646)	(42,482)	(11,053)	(11,053)	(11,058)	(9,521)	203	-
School District	400094	Dunseith School District #1		(4,460)	(6,536)	(4,535)	(23,313)	51,890	239,818	208,615	45,793	45,793	45,884	49,327	21,818	-
School District	400095	Carrington School District #49		(1,975)	(1,124)	(50)	(29,707)	(31,407)	11,430	(27,896)	(8,787)	(8,787)	(8,681)	(2,696)	1,055	-
School District	400096	Glen Ullin Public School #48		(560)	(2,786)	(202)	251	8,609	(43,007)	(31,686)	(6,899)	(6,899)	(6,896)	(6,988)	(4,004)	-
School District	400099	Manvel Public School		(723)	898	(975)	(3,542)	(2,169)	30,555	21,250	4,437	4,437	4,450	5,181	2,745	-
School District	400100	Maple Valley School District		(1,175)	(3,625)	2,188	(5,129)	51,883	(34,053)	2,553	1,404	1,404	1,424	1,276	(2,955)	-
School District	400101	North Border School District # 100		841	(5,116)	(2,097)	(26,385)	106,287	3,876	55,351	13,325	13,325	13,413	15,124	164	-
School District	400102	Mckenzie Cty Public School #1		15,790	25,152	12,771	202,599	24,563	298,261	396,162	101,446	101,446	100,715	63,713	28,842	-
School District	400103	Devils Lake Public School		14,653	5,886	(982)	(59,647)	(48,854)	196,574	109,383	20,631	20,631	20,781	29,203	18,137	-
School District	400104	Mt Pleasant School Dist #4		(465)	(3,852)	(1,032)	41,617	15,307	(15,065)	14,873	5,917	5,917	5,777	(1,246)	(1,492)	-
School District	400105 400106	Central Cass Public School District #7 Milnor Public School District #2		3,802 (1,439)	389 1,056	(1,392) (1,886)	(22,017) 42,828	15,314	184,796 32.670	151,388 22.323	32,915 6.413	32,915 6.413	32,976 6,276	35,578 367	17,004 2,854	-
School District	400108	Mapleton Public School		4.500	5,560	1,187	(36,394)	(36,745) 69,204	6.744	39,831	8,871	8.871	8,975	12,378	736	-
School District	400107	Linton Public School District #36		(141)	3,839	1,187	32.889	(50.096)	30.079	11.968	3,366	3,366	3,258	(979)	2.957	-
School District	400108	Tioga Public School District #15		582	9,522	4,515	58,003	(45,972)	7,259	14,830	5,709	5,709	5,512	(3,194)	1,094	-
School District	400103	Zeeland Public Schools		(341)	(88)	(99)	427	(6,330)	2,216	(2,449)	(698)	(698)	(696)	(554)	197	
School District	400117	Garrison Public School District #51		2,981	1,858	2,221	27,382	41,171	(19,909)	28,989	9,214	9,214	9,115	3,084	(1,638)	_
School District	400118	Kenmare Public School District #28		(1.986)	(233)	(2,212)	32,667	54 941	(24.522)	29,431	9,621	9.621	9.516	3,152	(2,479)	_
School District	400119	Lewis & Clark Public Schools		(585)	(1,682)	8,883	(35,070)	68.248	(105,218)	(52,790)	(12,076)	(12,076)	(11,959)	(7,744)	(8,935)	
School District	400120	Sw Special Education Unit		(328)	(388)	1,868	(11,485)	24,298	(7,852)	4,960	1,021	1,021	1,058	2.414	(554)	_
School District	400121	North Valley Career & Technology Center		(1,851)	(271)	(546)	22,931	2,808	2,708	13,946	4,350	4,350	4,280	764	202	
School District	400122	Dakota Prairie Public School		2,136	(1,641)	2,214	38,452	(18,711)	(21,435)	(8,908)	(176)	(176)	(310)	(6,465)	(1,781)	
School District	400123	Beach Public School District #3		(3,566)	(1,344)	4,488	55,480	42,060	(110,254)	(33,891)	(3,559)	(3,559)	(3,731)	(13,236)	(9,806)	
School District	400124	Rolette Public School		667	997	(3,352)	(6,293)	9,477	33,001	28,364	6,227	6,227	6,247	6,914	2,749	-
School District	400125	Drake Public School District		(921)	721	523	45,013	(51,287)	(371)	(11,201)	(1,233)	(1,233)	(1,379)	(7,368)	12	-
School District	400137	New Salem Almont School District #49		(291)	(3,872)	(2,110)	1,691	(10,829)	77,549	52,767	11,413	11,413	11,409	11,538	6,994	-
School District	400138	Max Public School		597	(1,288)	(456)	(1,388)	(5,904)	1,378	(4,376)	(1,193)	(1,193)	(1,192)	(885)	87	-
School District	400139	East Central Special Education Unit		(526)	(3,548)	(4,034)	59,832	54,750	27,751	82,686	22,963	22,963	22,767	11,796	2,197	-
School District	400140	North Sargent School District #3		(1,754)	5,125	267	22,258	(77,541)	58,758	10,844	1,775	1,775	1,705	114	5,475	-
School District	400141	Wahpeton Public School District 37		1,979	5,696	3,451	18,231	(88,657)	31,567	(15,897)	(4,431)	(4,431)	(4,501)	(5,782)	3,248	-
School District	400142	Medina Public School District #3		(897)	385	(476)	(6,324)	(6,058)	5,302	(3,382)	(1,301)	(1,301)	(1,274)	48	446	-
School District	400143	Pingree-Buchanan School District		(1,119)	742	(653)	(14,450)	(16,336)	21,943	(598)	(1,404)	(1,404)	(1,349)	1,584	1,975	-
School District	400144	West River Student Services		677	(883)	1,510	16	43,332	(2,739)	27,292	7,141	7,141	7,138	5,986	(114)	-
School District	400145	Leeds Public School District 6		(342)	(233)	816	(1,756)	(15,351)	(25,005)	(31,107)	(7,401)	(7,401)	(7,393)	(6,668)	(2,244)	-
School District	400147	Sawyer Public School		5,903	748	1,270	(58,865)	16,137	(12,150)	(24,178)	(7,948)	(7,948)	(7,768)	496	(1,010)	-
School District	400148	Wilmac Multidistrict Special Education Unit		58	2,351	(2,197)	94,343	(15,321)	33,063	63,768	19,172	19,172	18,857	3,706	2,861	-
School District	400149	Great Northwest Education Cooperative		(821)	417	287	19,896	(32,768)	15,485	1,112	528	528	463	(1,869)	1,462	-
School District	400150	Anamoose Public School District #14		2,215	853	(830)	112,309	6,808	(3,373)	58,676	19,696	19,696	19,314	358	(388)	-
School District	400151	South Prairie School District #70		(2,094)	(1,098)	(2,209)	364,712	94,663	4.249	243,989	76,983	76,983	75,773	14,060	190	

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



#### **Main System (Concluded)**

		During Year Ending	2015	2016	2017	2015	2016	2017	Schedule of Deferre	d Outflows/(Inflows) Fro	om Changes in Proportio	on and Differences bety	ween Employer Contrib	utions and Share of Co	ontributions
		Recognition Period	5.98	5.8568	5.5110	5.98	5.8568	5.5110							
Employer Type	Employer ID	Employer	Differences betwee	n Employer Contril of Contributions	butions and	Changes in	Proportionate Shar		Total Deferred	2018	2019	2020	2021	2022	Thereafter
School District	400152	South East Education Cooperative	S - S	- \$	4,323 \$	- \$	- \$	344,220	\$ 285,298 \$	63,245 \$	63,245 \$	63,245 \$	63,245	32,318 \$	
School District	400153	South Heart Public School District #9	- 1	(7,029)	(1,199)	- '	131,239	76,562	143,482	34,883	34,883	34,883	31,845	6,988	-
Political Subdivision	500002	Cass County Water Resource District	(275)	1,017	956	1,270	(21,732)	33,255	14,859	2,837	2,837	2,836	3,178	3,171	-
Political Subdivision	500003	Walsh County Water Resource District	799	(221)	428	(3,161)	9,197	(2,207)	3,277	815	815	823	988	(164)	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(212)	260	87	672	(2,206)	(14,542)	(12,885)	(2,878)	(2,878)	(2,880)	(2,909)	(1,340)	-
Political Subdivision	500006	James River Soil Conservation District	(202)	(23)	(92)	6,526	4,132	775	6,414	1,884	1,884	1,860	723	63	-
Political Subdivision	500007	Burleigh County Soil Conservation District	(808)	(228)	(732)	21,004	(8,925)	(17,407)	(10,810)	(1,477)	(1,477)	(1,543)	(4,629)	(1,684)	-
Political Subdivision	500008	Traill County Water Resource District	(484)	(126)	1,530	(1,107)	(7,470)	(40,021)	(37,302)	(8,547)	(8,547)	(8,542)	(8,095)	(3,571)	-
Political Subdivision	500009	Grafton Park District	1,962	597	(213)	(15,350)	22,989	5,658	13,318	2,776	2,776	2,822	4,439	505	-
Political Subdivision	500010	Cass County Soil Conservation District	(370)	(240)	(275)	(7,889)	38,531	5,042	25,001	6,022	6,022	6,049	6,466	442	-
Political Subdivision Political Subdivision	500013 500016	Lake Metigoshe Recreation Service District Greater Ramsey Water District	(481) (1,310)	(760) (1,131)	(2,149) (440)	11,424 (1,402)	(3,830) 8,837	36,900 5,659	30,876 7,996	7,352 1,809	7,352 1,809	7,315 1,821	5,636 2,073	3,221 484	-
Political Subdivision	500016	Carnegie Regional Library	(1,310)	(1,131)	17	2.348	8 844	(20,509)	(9,929)	(1.865)	(1.865)	(1.872)	(2.425)	(1,902)	-
Political Subdivision	500017	Griggs County Public Library	(147)	(39)	(427)	2,348	(1,720)	9.467	6.237	1.339	1.339	1 338	1.381	(1,902)	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(303)	2,982	(4,968)	11,950	(53,478)	63,857	20,754	4,012	4,012	3,971	3,300	5,459	
Political Subdivision	500022	Consolidated Waste Ltd	(324)	180	658	18,214	(7,683)	10,052	12,740	3,654	3,654	3,592	845	995	
Political Subdivision	500022	Walsh County Housing Authority	(140)	(36)	(39)	(658)	(2,500)	(301)	(2,347)	(628)	(628)	(628)	(433)	(30)	-
Political Subdivision	500024	Williams County Soil Conservation District	3,277	(78)	(103)	(10,038)	9,793	3,608	5,898	1,164	1,164	1,189	2,056	325	-
Political Subdivision	500025	Bowman City Park Board	(373)	(571)	95	31,351	(2,801)	(1,725)	11,884	4,308	4,308	4,206	(788)	(150)	-
Political Subdivision	500028	Williston Housing Authority	(1,755)	(221)	4,869	907	(37,363)	(81,392)	(87,809)	(20,445)	(20,445)	(20,441)	(19,385)	(7,093)	-
Political Subdivision	500030	Minot Rural Fire Department	(342)	(4,013)	(205)	296	37,010	12,095	31,439	7,784	7,784	7,786	6,985	1,100	-
Political Subdivision	500031	Central Plains Water District	1,783	910	(267)	(28,186)	(4,735)	(17,826)	(30,487)	(8,351)	(8,351)	(8,264)	(3,843)	(1,678)	-
Political Subdivision	500033	Ransom County Soil Cons Dist	(400)	1,578	(74)	(1,734)	(29,297)	31	(19,351)	(5,098)	(5,098)	(5,090)	(4,062)	(3)	-
Political Subdivision	500038	Jamestown Regional Airport	255	(161)	(187)	(38,231)	(13,858)	4,494	(24,629)	(7,963)	(7,963)	(7,833)	(1,267)	397	-
Political Subdivision	500040	Fargo Park District	(9,226)	(8,734)	(24,249)	175,374	109,073	549,666	578,948	140,256	140,256	139,700	110,019	48,717	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(1,689)	5,529	(640)	7,505	47,560	12,096	47,233	12,117	12,117	12,095	9,843	1,061	-
Political Subdivision	500045	Dunseith Community Nursing Home	3,544	(14,666)	12,435	(45,486)	214,507	(274,092)	(103,479)	(20,372)	(20,372)	(20,230)	(18,243)	(24,262)	-
Political Subdivision	500047	Mercer County Soil Conservation District	(481)	(484)	3,800	19,905	(13,042)	(47,488)	(34,989)	(6,988)	(6,988)	(7,052)	(9,908)	(4,053)	-
Political Subdivision	500049	West Fargo Park District	(4,711)	(1,965)	(3,860)	18,023	(24,717)	103,713	70,798	15,789	15,789	15,745	14,217	9,258	-
Political Subdivision	500053 500054	Stutsman County Housing Authority	1,701	(232)	(227)	2,097	30,437	3,094	24,131	6,312	6,312	6,300	4,940	267	-
Political Subdivision Political Subdivision		Grand Forks County Water Resource District	(265)	273	715	(702)	(6,984)	(13,733)	(15,556)	(3,670)	(3,670)	(3,665)	(3,343)	(1,208)	-
Political Subdivision Political Subdivision	500055 500056	Southeast Region Career & Technology Center Cavalier County Job Development Authority	(431) (205)	(111) 207	(125) (61)	(80) 826	(7,455) (2,823)	1,347 896	(4,238) (730)	(1,155) (191)	(1,155) (191)	(1,156) (194)	(884) (229)	112 75	-
Political Subdivision	500057	Barnes County Soil Conservation District	(496)	(158)	2,508	3,106	10,080	(45,921)	(27,699)	(5,748)	(5,748)	(5,754)	(6,426)	(4,023)	-
Political Subdivision	500059	Traill Rural Water District	2,326	(152)	385	(41,459)	33,907	12,419	13,209	1,542	1,542	1,673	7,263	1,189	
Political Subdivision	500055	Ward County Water Resource District	(160)	(41)	(45)	(1,438)	(2.331)	(293)	(2.636)	(733)	(733)	(729)	(408)	(33)	
Political Subdivision	500063	Southwest Water Authority	11.478	(2,165)	(4,663)	126,510	217,654	108.684	295.812	78.743	78.743	78.281	50.399	9.646	_
Political Subdivision	500068	Burleigh County Council On Aging	(487)	(3,863)	1,277	4,185	(12,234)	82,775	60,043	13,122	13,122	13,112	12,895	7,792	_
Political Subdivision	500072	Watford City Park District	328	(3,581)	8,330	6,274	126,284	136,384	202,546	48,314	48,314	48,292	44,207	13,419	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(437)	(935)	123	(561)	(2,669)	(838)	(3,456)	(912)	(912)	(908)	(659)	(65)	-
Political Subdivision	500081	Ramsey County Housing Authority	(916)	(1,235)	499	11,571	191	11,376	14,341	3,759	3,759	3,722	2,001	1,100	-
Political Subdivision	500082	Grand Forks Public Library	(2,243)	(856)	(2,204)	53,441	(24,497)	30,223	31,752	9,317	9,317	9,143	1,376	2,599	-
Political Subdivision	500084	Rolette County Soil Conservation District	33	(50)	(99)	(3,468)	(250)	926	(1,234)	(475)	(475)	(466)	105	77	-
Political Subdivision	500085	Jamestown Parks And Recreation District	(702)	(963)	(4,272)	19,995	24,563	136,351	133,268	31,222	31,222	31,159	27,416	12,249	-
Political Subdivision	500091	Ramsey County Water Resource District	(80)	80	(40)	501	(1,206)	10,283	7,853	1,737	1,737	1,738	1,693	948	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	742	(364)	(434)	(26,755)	30,577	17,686	21,054	3,939	3,939	4,026	7,548	1,602	-
Political Subdivision	500108	North Dakota Firefighters Association	(831)	(221)	4,487	1,610	(9,477)	(53,734)	(46,308)	(10,462)	(10,462)	(10,463)	(10,354)	(4,567)	-
Political Subdivision	500109	James River Valley Library System	1,493	(1,339)	1,297	20,177	38,370	(21,502)	18,644	6,281	6,281	6,207	1,750	(1,875)	-
Political Subdivision	500110	Grand Forks Park District	(644)	13,520	1,764	184,481	(45,817)	75,777	133,813	39,298	39,298	38,683	9,343	7,191	-
Political Subdivision School District	500111 500113	Mcintosh County Housing Authority Lonetree Special Education Unit	(167)	(45) (1,044)	(50) (115)	(1,867) 3.703	(1,250) 3,250	(358) 5,930	(2,201) 7.901	(635) 1.999	(635) 1,999	(629) 1.987	(264) 1.376	(38) 540	-
School District	500113	Roughrider Education Services Program (RESP)	(313)	(1,044)	(115)	16,909	(9,109)	(1,069)	7,901 1,493	1,999	1,999	1,987	(1,519)	(105)	-
Political Subdivision	500114	Western Area Water Supply Authority	(4.644)	(3,796)	2,835	16,909 290,561	(9,109) 74.629	(37,625)	1,493	1,058 53,593	1,058 53,593	1,001 52,638	(1,519) 4.050	(3,225)	-
Political Subdivision	500118	Crosby Park District	(4,044)	(3,730)	8,501	-	,025	64,474	59,733	13,242	13.242	13.242	13,242	6,765	-
Political Subdivision	500118	Tri-Cities Joint Job Development Authority	216	(1,781)	(2,541)	21,840	30,577	(8,559)	20,868	6,591	6,591	6,519	2,197	(1,030)	-
Political Subdivision	500120	Devils Lake Park Board	(582)	(4,927)	(490)	101,274	159,265	9,538	159,218	44,832	44,832	44,496	24,220	838	-
Political Subdivision	500121	North Central Soil Conservation District	/	(4,918)	1,863		63,624	(14,628)	28,209	7,708	7,708	7,708	6,270	(1,185)	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	-		(73)	-		42,944	35,092	7,779	7,779	7,779	7,779	3,976	-
Political Subdivision	500125	Wahpeton Park Board	-	-	(22,753)	-	-	413,484	319,831	70,900	70,900	70,900	70,900	36,231	-
State	030500	Tobacco Prevention/Control Committee	(6,768)	(5,579)	46,838	227,235	44,810	(545,132)	(272,175)	(46,853)	(46,853)	(47,588)	(84,677)	(46,204)	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(218)	(57)	3,377	(884)	(3,161)	(37,261)	(30,406)	(6,881)	(6,881)	(6,879)	(6,621)	(3,144)	-
Political Subdivision	500039	Pierce County Soil Conservation District	-	(3,246)	-	-	32,709	(35,218)	(9,427)	(1,359)	(1,359)	(1,359)	(2,082)	(3,268)	-
City	200079	City of Scranton	2,051	-	-	(47,545)	-	-	(22,670)	(7,608)	(7,608)	(7,454)	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	4,747	-	-	(70,093)	-	-	(32,565)	(10,927)	(10,927)	(10,711)	-	-	-
				(======================================		real :		140		(*****	(4.00)	(4.454)			
		Total Main System	\$ (99,446) \$	(714,052) \$	738,712 \$	(52) \$	(36) \$	(43)	\$ 84,831 \$	(4,535) \$	(4,535) \$	(4,151) \$	29,538 \$	68,514 \$	-

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



#### **Judges**

		During Year Ending	20	15	2016	2017	2015 2016 2017 Se			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
		Recognition Period		3.92	4.3761	4.2897	3.92	4.3761	4.2897							_	
Employer Type	Employer ID	Employer		and Share of Contributions				n Proportionate S	Share	Total Deferred	2018	2019	2020	2021	2022	Thereafter	
State of ND	018000	ND Supreme Court	\$	- \$	- \$	-	\$ - !	\$ - \$	-	\$ -	\$	- \$ -	\$	- \$ -	\$ -	\$ -	
Total Judges System				- \$	- \$		\$ - !	\$ - \$	; -	\$ -	\$	- \$ -	\$	- \$ -	\$ -	\$ -	

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



#### **Law Enforcement with Prior Main System Service**

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

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

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



#### **Law Enforcement without Prior Main System Service**

		During Year Ending	20	)15	2016	2017	2015	2016	2017	Schedule of Deferred	Outflows/(Inflows) Fro	m Changes in Proportio	n and Differences b	etween Employer Co	ntributions and S	hare of Cont	tributions
		Recognition Period		6.53	5.4025	4.8165	6.53	5.4025	4.8165								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share			Total Deferred	2018	2019	2020	2021	2022	There	after	
City	200027	City of Mandan	\$	- \$	- \$	(14,080)	\$ - \$	- \$	(87,986)	\$ (80,875)	\$ (21,191) \$	(21,191) \$	(21,191) \$	(17,302)	-	\$	-
City	200097	City Of Devils Lake		4,910	(101)	1,401	(11,430)	691	9,640	5,593	1,403	1,403	1,403	1,384	-		-
City	200118	City of Berthold		(137)	435	(286)	(1,858)	821	420	(180)	(47)	(47)	(47)	(39)	-		-
County	300002	Barnes County		(1,422)	(3,711)	(5,212)	4,331	2,180	12,137	6,095	1,600	1,600	1,600	1,295			-
County	300030	Morton County		2,962	6,907	23,679	7,408	(3,042)	52,993	68,794	18,221	18,221	18,221	14,131	-		-
County	300040	Rolette County		1,584	(3,518)	(2,125)	1,550	(649)	12,797	7,525	1,925	1,925	1,925	1,750			
		Total Law Enforcement without Prior Main System Service System	\$	7,897 \$	12 \$	3,377	\$ 1 \$	1 \$	1	\$ 6,953	\$ 1,911 \$	1,911 \$	1,911 \$	1,220 \$	-	\$	

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



## **S**ECTION **F**

**GLOSSARY OF TERMS** 

## Actuarial Accrued Liability (AAL)

The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."

#### **Actuarial Assumptions**

These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.

#### **Accrued Service**

Service credited under the system which was rendered before the date of the actuarial valuation.

#### **Actuarial Cost Method**

A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.

#### **Actuarial Equivalent**

A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.

#### Actuarial Gain (Loss)

The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.

#### Actuarial Present Value (APV)

The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.

#### **Actuarial Valuation**

The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.

#### **Actuarial Valuation Date**

The date as of which an actuarial valuation is performed.

#### Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)

A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.



**Amortization Method** The method used to determine the periodic amortization payment may be a

> level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will

decline each year.

**Amortization Payment** The amortization payment is the periodic payment required to pay off an

interest-discounted amount with payments of interest and principal.

**Cost-of-Living Adjustments** Postemployment benefit changes intended to adjust benefit payments for

the effects of inflation.

Cost-Sharing Multiple-A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and **Employer Defined Benefit** Pension Plan (cost-sharing pension plan assets can be used to pay the benefits of the employees of any

employer that provides pensions through the pension plan. pension plan)

Covered-Employee Payroll The payroll of employees that are provided with pensions through the

pension plan.

**Deferred Retirement Option** Program (DROP)

A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.

**Deferred Inflows and Outflows** 

The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.

**Discount Rate** 

For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:

- 1. The benefit payments to be made while the pension plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and
- 2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.



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

**Fiduciary Net Position** 

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

**GASB** 

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

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

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

Multiple-Employer Defined Benefit Pension Plan A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.

**Municipal Bond Rate** 

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

Net Pension Liability (NPL)

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

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

**Normal Cost** 

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



#### Other Postemployment Benefits (OPEB)

All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.

#### Real Rate of Return

The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.

#### Service Cost

The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.

#### **Total Pension Expense**

The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

- 1. Service Cost
- 2. Interest on the Total Pension Liability
- 3. Current-Period Benefit Changes
- 4. Employee Contributions (made negative for addition here)
- 5. Projected Earnings on Plan Investments (made negative for addition here)
- 6. Pension Plan Administrative Expense
- 7. Other Changes in Plan Fiduciary Net Position
- 8. Recognition of Outflow (Inflow) of Resources due to Liabilities
- 9. Recognition of Outflow (Inflow) of Resources due to Assets

#### **Total Pension Liability (TPL)**

The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

#### Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and valuation assets.

#### Valuation Assets

The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.

