

North Dakota Public Employees Retirement System

GASB Statement Nos. 67 and 68
Accounting and Financial Reporting for
Pensions for June 30, 2021





December 10, 2021

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, 2021, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

This report reflects the impact of COVID-19 through June 30, 2021. However, this report does not reflect the longer term and still developing future impact of COVID-19, which is likely to further influence demographic experience and economic expectations. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2021 actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary

As of June 30, 2021

Actuarial Valuation Date July 1, 2021
 Measurement Date of the Net Pension Liability July 1, 2021
 Plan's Fiscal Year Ending Date (Reporting Date) for GASB 67 June 30, 2021
 Employer's Fiscal Year Ending Date (Reporting Date) for GASB 68 June 30, 2022

Membership	Main System	Judges	Public Safety		Total PERS
			with Prior Main System Service	without Prior Main System Service	
Number of					
- Retirees and Beneficiaries	13,361	63	137	14	13,575
- Inactive, Nonretired Members	14,477	1	355	138	14,971
- Active Members	23,370	57	967	200	24,594
- Total	51,208	121	1,459	352	53,140
Covered Payroll	\$ 1,132,390,738	\$ 8,654,665	\$ 61,533,502	\$ 11,097,033	\$ 1,213,675,937
Net Pension Liability					
Total Pension Liability	\$ 4,795,054,158	\$ 53,424,304	\$ 128,468,679	\$ 14,595,856	\$ 4,991,542,997
Plan Fiduciary Net Position	3,752,753,612	68,256,490	111,897,170	16,815,428	3,949,722,700
Net Pension Liability	\$ 1,042,300,546	\$ (14,832,186)	\$ 16,571,509	\$ (2,219,572)	\$ 1,041,820,297
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	78.26 %	127.76 %	87.10 %	115.21 %	79.13 %
Net Pension Liability as a Percentage of Covered Payroll	92.04 %	(171.38)%	26.93 %	(20.00)%	85.84 %
Development of the Single Discount Rate					
Single Discount Rate, Beginning of Year	4.64 %	4.64 %	4.64 %	4.64 %	4.64 %
Single Discount Rate, End of Year	7.00 %	7.00 %	7.00 %	7.00 %	7.00 %
Long-Term Expected Rate of Investment Return	7.00 %	7.00 %	7.00 %	7.00 %	7.00 %
Long-Term Municipal Bond Rate*	1.92 %	1.92 %	1.92 %	1.92 %	1.92 %
Last year ending June 30 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121	2121	2121	2121	2121
Total Pension Expense	\$ 167,227,951	\$ (304,681)	\$ (395,736)	\$ 1,888,338	\$ 168,415,872

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS**
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 17,995,017	\$ 445,172	\$ 31,631,480	\$ 163,877	\$ 50,235,546
Changes in assumptions	1,153,624,305	9,298,248	37,571,824	4,609,949	1,205,104,326
Net difference between projected and actual earnings on pension plan investments	-	-	-	-	-
Total	\$ 1,171,619,322	\$ 9,743,420	\$ 69,203,304	\$ 4,773,826	\$ 1,255,339,872
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 106,381,032	\$ 301,506	\$ 789,598	\$ 688,233	\$ 108,160,369
Changes in assumptions	1,504,084,961	11,159,275	57,642,080	6,122,133	1,579,008,449
Net difference between projected and actual earnings on pension plan investments	386,572,817	5,924,717	8,989,873	1,414,814	402,902,221
Total	\$ 1,997,038,810	\$ 17,385,498	\$ 67,421,551	\$ 8,225,180	\$ 2,090,071,039

*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, 2021. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

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



Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2021.

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, 2021 and a measurement date of July 1, 2021.

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 7.00%; the municipal bond rate is 1.92% (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 7.00%.

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, 2021

A. Expense			Public Safety		Total PERS
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	
1. Service Cost	\$ 226,377,574	\$ 3,041,091	\$ 10,658,465	\$ 2,674,013	\$ 242,751,143
2. Interest on the Total Pension Liability	285,757,397	2,948,860	6,655,883	923,239	296,285,379
3. Current-Period Benefit Changes	-	-	-	-	-
4. Employee Contributions (made negative for addition here) ¹	(88,462,835)	(634,464)	(3,193,853)	(752,873)	(93,044,025)
5. Projected Earnings on Plan Investments (made negative for addition here)	(208,486,980)	(3,888,880)	(5,813,770)	(909,630)	(219,099,260)
6. Pension Plan Administrative Expense	2,475,682	7,207	70,701	15,596	2,569,186
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	12,597,247	-	(12,595,524)	-	1,723
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	48,993,848	16,621	6,335,717	305,586	55,651,772
9. Recognition of Outflow (Inflow) of Resources due to Assets	(112,023,982)	(1,795,116)	(2,513,355)	(367,593)	(116,700,046)
10. Total Pension Expense	\$ 167,227,951	\$ (304,681)	\$ (395,736)	\$ 1,888,338	\$ 168,415,872

¹ Includes repurchases of service credit.



Pension Expense under GASB Statement No. 68

Total for All Employers

Fiscal Year Ended June 30, 2021

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

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

	Main System	Judges	Public Safety	
			with Prior Main Service System	without Prior Main Service System
1. Expected remaining service lives of all active employees in the plan*	242,388	518	9,809	1,933
2. Total plan membership (active employees and inactive employees)	51,208	121	1,459	352
3. Average of the expected remaining service lives (1./2.)	4.7334	4.2770	6.7228	5.4903

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

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

Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

GASB Statement No. 68 – Total for All Employers

Fiscal Year Ended June 30, 2021

Total PERS

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 50,235,546	\$ 108,160,369	\$ (57,924,823)
2. Assumption Changes	1,205,104,326	1,579,008,449	(373,904,123)
3. Net Difference between projected and actual earnings on pension plan investments	-	402,902,221	(402,902,221)
4. Total	\$ 1,255,339,872	\$ 2,090,071,039	\$ (834,731,167)

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	(117,286,437)
2023	(183,741,036)
2024	(150,284,916)
2025	(377,420,311)
2026	(3,274,755)
Thereafter	(2,723,712)
Total	\$ (834,731,167)

Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

GASB Statement No. 68 – Total for All Employers

Fiscal Year Ended June 30, 2021

Main System

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 17,995,017	\$ 106,381,032	\$ (88,386,015)
2. Assumption Changes	1,153,624,305	1,504,084,961	(350,460,656)
3. Net Difference between projected and actual earnings on pension plan investments	-	386,572,817	(386,572,817)
4. Total	\$ 1,171,619,322	\$ 1,997,038,810	\$ (825,419,488)

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (118,196,455)
2023	(183,750,401)
2024	(147,740,298)
2025	(375,732,334)
2026	-
Thereafter	-
Total	\$ (825,419,488)

Judges

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 445,172	\$ 301,506	\$ 143,666
2. Assumption Changes	9,298,248	11,159,275	(1,861,027)
3. Net Difference between projected and actual earnings on pension plan investments	-	5,924,717	(5,924,717)
4. Total	\$ 9,743,420	\$ 17,385,498	\$ (7,642,078)

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (1,495,501)
2023	(625,137)
2024	(2,777,821)
2025	(2,743,619)
2026	-
Thereafter	-
Total	\$ (7,642,078)



Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

GASB Statement No. 68 – Total for All Employers

Fiscal Year Ended June 30, 2021

Public Safety with Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 31,631,480	\$ 789,598	\$ 30,841,882
2. Assumption Changes	37,571,824	57,642,080	(20,070,256)
3. Net Difference between projected and actual earnings on pension plan investments	-	8,989,873	(8,989,873)
4. Total	\$ 69,203,304	\$ 67,421,551	\$ 1,781,753

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ 3,030,412
2023	1,297,103
2024	762,458
2025	2,023,403
2026	(2,607,911)
Thereafter	(2,723,712)
Total	\$ 1,781,753

Public Safety without Prior Main System Service

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ 163,877	\$ 688,233	\$ (524,356)
2. Assumption Changes	4,609,949	6,122,133	(1,512,184)
3. Net Difference between projected and actual earnings on pension plan investments	-	1,414,814	(1,414,814)
4. Total	\$ 4,773,826	\$ 8,225,180	\$ (3,451,354)

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

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2022	\$ (624,893)
2023	(662,601)
2024	(529,255)
2025	(967,761)
2026	(666,844)
Thereafter	-
Total	\$ (3,451,354)



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

Total PERS

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ 25,782,859	Varies by Plan	\$ -	\$ 25,644,783	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	4,395,805	Varies by Plan	-	3,608,013	780,488	7,304	-	-	-	-	-	-	-
2016	(7,658,109)	Varies by Plan	-	(5,480,876)	(1,219,796)	(957,437)	-	-	-	-	-	-	-
2017	(3,612,020)	Varies by Plan	(123,640)	(2,333,226)	(777,742)	(377,412)	(123,640)	-	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	(16,778,124)	(24,283,836)	(12,141,918)	(12,141,918)	(11,944,987)	(4,833,137)	-	-	-	-	-
2019	(210,895,384)	Varies by Plan	(90,847,576)	(40,015,936)	(40,015,936)	(40,015,936)	(40,015,936)	(39,949,385)	(10,882,255)	-	-	-	-
2020	17,186,876	Varies by Plan	10,228,110	-	3,479,383	3,479,383	3,479,383	3,479,383	3,073,246	176,203	19,895	-	-
2021	47,335,729	Varies by Plan	39,596,407	-	-	-	7,739,322	7,739,322	7,739,322	7,084,129	5,376,059	3,918,253	-
Total			(57,924,823)	(42,861,078)	(49,794,539)	(42,229,600)	(40,865,858)	(33,563,817)	(69,687)	7,260,332	5,395,954	3,918,253	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ -	Varies by Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(76,149,640)	Varies by Plan	-	(63,988,911)	(12,142,840)	(17,889)	-	-	-	-	-	-	-
2016	108,139,418	Varies by Plan	-	73,680,412	18,531,337	15,927,669	-	-	-	-	-	-	-
2017	741,491,982	Varies by Plan	68,454,079	404,515,986	134,838,662	133,683,255	68,454,079	-	-	-	-	-	-
2018	125,224,437	Varies by Plan	32,587,213	46,318,612	23,159,306	23,159,306	23,037,121	9,550,092	-	-	-	-	-
2019	(464,473,143)	Varies by Plan	(200,210,634)	(88,087,503)	(88,087,503)	(88,087,503)	(88,087,503)	(87,506,494)	(24,616,637)	-	-	-	-
2020	1,859,558,804	Varies by Plan	1,104,063,034	-	377,747,885	377,747,885	377,747,885	377,747,885	338,190,030	9,236,769	1,140,465	-	-
2021	(1,743,329,166)	Varies by Plan	(1,378,797,815)	-	-	(364,531,351)	(364,531,351)	(364,531,351)	(364,531,351)	(268,750,623)	(9,811,174)	(6,641,965)	-
Total			(373,904,123)	372,438,596	454,046,847	97,881,372	16,620,231	(64,739,868)	(50,957,958)	(259,513,854)	(8,670,709)	(6,641,965)	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (159,724,630)	5.00	\$ -	\$ (159,724,630)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	101,333,015	5.00	-	101,333,015	-	-	-	-	-	-	-	-	-
2016	179,943,347	5.0000	-	143,954,676	35,988,671	-	-	-	-	-	-	-	-
2017	(118,296,196)	5.0000	-	(70,977,720)	(23,659,240)	(23,659,236)	-	-	-	-	-	-	-
2018	(38,017,285)	5.0000	(7,603,457)	(15,206,914)	(7,603,457)	(7,603,457)	(7,603,457)	-	-	-	-	-	-
2019	69,099,597	5.0000	27,639,840	13,819,919	13,819,919	13,819,919	13,819,919	13,819,921	-	-	-	-	-
2020	129,547,591	5.0000	77,728,555	-	25,909,518	25,909,518	25,909,518	25,909,518	25,909,519	-	-	-	-
2021	(625,833,949)	5.0000	(500,667,159)	-	-	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,790)	(125,166,789)	-	-	-
Total			(402,902,221)	13,198,346	44,455,411	(116,700,046)	(93,040,810)	(85,437,351)	(99,257,271)	(125,166,789)	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (133,941,771)	Varies by Type	\$ -	\$ (134,079,847)	\$ 100,982	\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	29,579,180	Varies by Type	-	40,952,117	(11,362,352)	(10,585)	-	-	-	-	-	-	-
2016	280,424,656	Varies by Type	-	212,154,212	53,300,212	14,970,232	-	-	-	-	-	-	-
2017	619,583,766	Varies by Type	68,330,439	331,205,040	110,401,680	109,646,607	68,330,439	-	-	-	-	-	-
2018	21,861,356	Varies by Type	8,205,632	6,827,862	3,413,931	3,413,931	3,488,677	4,716,955	-	-	-	-	-
2019	(606,268,930)	Varies by Type	(263,418,370)	(114,283,520)	(114,283,520)	(114,283,520)	(114,283,520)	(113,635,958)	(35,498,892)	-	-	-	-
2020	2,006,293,271	Varies by Type	1,192,019,699	-	407,136,786	407,136,786	407,136,786	367,172,795	9,412,972	1,160,360	-	-	-
2021	(2,321,827,386)	Varies by Type	(1,839,868,567)	-	-	(481,958,819)	(481,958,819)	(481,958,819)	(481,958,819)	(386,833,283)	(4,435,115)	(2,723,712)	-
Total			(834,731,167)	342,775,864	448,707,719	(61,048,274)	(117,286,437)	(183,741,036)	(150,284,916)	(377,420,311)	(3,274,755)	(2,723,712)	-

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

Main System

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ 24,957,025	5.7000	\$ -	\$ 24,957,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,235,236	5.9800	-	3,541,170	694,066	-	-	-	-	-	-
2016	(10,881,976)	5.8568	-	(7,432,028)	(1,858,007)	(1,591,941)	-	-	-	-	-
2017	(812,730)	5.5110	(75,360)	(442,422)	(147,474)	(147,474)	(75,360)	-	-	-	-
2018	(63,290,278)	5.4093	(16,489,194)	(23,400,542)	(11,700,271)	(11,700,271)	(11,700,271)	(4,788,923)	-	-	-
2019	(208,589,919)	5.2686	(89,816,478)	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(39,591,147)	(10,634,184)	-	-
2020	15,384,504	4.8974	9,101,780	-	3,141,362	3,141,362	3,141,362	3,141,362	2,819,056	-	-
2021	11,275,311	4.7334	8,893,237	-	-	2,382,074	2,382,074	2,382,074	2,382,074	1,747,015	-
Total			(88,386,015)	(42,367,944)	(49,461,471)	(47,507,397)	(45,843,342)	(38,856,634)	(5,433,054)	1,747,015	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ -	5.7000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(72,748,598)	5.9800	-	(60,826,585)	(11,922,013)	-	-	-	-	-	-
2016	108,344,338	5.8568	-	73,995,588	18,498,897	15,849,853	-	-	-	-	-
2017	718,062,723	5.5110	66,581,393	390,888,798	130,296,266	130,296,266	66,581,393	-	-	-	-
2018	121,297,818	5.4093	31,602,058	44,847,880	22,423,940	22,423,940	22,423,940	9,178,118	-	-	-
2019	(449,416,313)	5.2686	(193,513,619)	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)	-	-
2020	1,783,984,276	4.8974	1,055,440,854	-	364,271,711	364,271,711	364,271,711	364,271,711	326,897,432	-	-
2021	(1,661,610,969)	4.7334	(1,310,571,342)	-	-	(351,039,627)	(351,039,627)	(351,039,627)	(351,039,627)	(257,452,461)	-
Total			(350,460,656)	363,604,783	438,267,903	96,501,245	16,936,519	(62,890,696)	(47,054,018)	(257,452,461)	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ (154,875,241)	5.0000	\$ -	\$ (154,875,241)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	98,213,520	5.0000	-	98,213,520	-	-	-	-	-	-	-
2016	173,740,466	5.0000	-	138,992,372	34,748,094	-	-	-	-	-	-
2017	(113,671,753)	5.0000	-	(68,203,053)	(22,734,351)	(22,734,349)	-	-	-	-	-
2018	(36,432,804)	5.0000	(7,286,560)	(14,573,122)	(7,286,561)	(7,286,561)	(7,286,560)	-	-	-	-
2019	66,250,781	5.0000	26,500,313	13,250,156	13,250,156	13,250,156	13,250,156	13,250,157	-	-	-
2020	123,868,297	5.0000	74,320,979	-	24,773,659	24,773,659	24,773,659	24,773,659	24,773,661	-	-
2021	(600,134,436)	5.0000	(480,107,549)	-	-	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,887)	(120,026,888)	-
Total			(386,572,817)	12,804,632	42,750,997	(112,023,982)	(89,289,632)	(82,003,071)	(95,253,226)	(120,026,888)	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ (129,918,216)	Varies by Type	\$ -	\$ (129,918,216)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	29,700,158	Varies by Type	-	40,928,105	(11,227,947)	-	-	-	-	-	-
2016	271,202,828	Varies by Type	-	205,555,932	51,388,984	14,257,912	-	-	-	-	-
2017	603,578,240	Varies by Type	66,506,033	322,243,323	107,414,441	107,414,443	66,506,033	-	-	-	-
2018	21,574,736	Varies by Type	7,826,304	6,874,216	3,437,108	3,437,108	3,437,109	4,389,195	-	-	-
2019	(591,755,451)	Varies by Type	(256,829,784)	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,889)	(111,641,888)	(33,546,007)	-	-
2020	1,923,237,077	Varies by Type	1,138,863,613	-	392,186,732	392,186,732	392,186,732	392,186,732	354,490,149	-	-
2021	(2,250,470,094)	Varies by Type	(1,781,785,654)	-	-	(468,684,440)	(468,684,440)	(468,684,440)	(468,684,440)	(375,732,334)	-
Total			(825,419,488)	334,041,471	431,557,429	(63,030,134)	(118,196,455)	(183,750,401)	(147,740,298)	(375,732,334)	-

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

Judges

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience								
				Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ 340,738	3.38	\$ -	\$ 340,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(75,927)	3.92	-	(75,927)	-	-	-	-	-	-	-	-
2016	(1,055,087)	4.3761	-	(964,408)	(90,679)	-	-	-	-	-	-	-
2017	(2,410,397)	4.2897	-	(1,685,709)	(561,903)	(162,785)	-	-	-	-	-	-
2018	(1,556,919)	4.4649	(162,111)	(697,404)	(348,702)	(348,702)	(162,111)	-	-	-	-	-
2019	(448,314)	4.3537	(139,395)	(102,973)	(102,973)	(102,973)	(102,973)	(36,422)	-	-	-	-
2020	645,764	4.4255	353,926	-	145,919	145,919	145,919	145,919	62,088	-	-	-
2021	119,091	4.2770	91,246	-	-	27,845	27,845	27,845	27,845	7,711	-	-
Total			143,666	(3,185,683)	(958,338)	(440,696)	(91,320)	137,342	89,933	7,711	-	-

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from changes in assumptions							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ -	3.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(1,931,030)	3.92	-	(1,931,030)	-	-	-	-	-	-	-
2016	(780,206)	4.3761	-	(713,152)	(67,054)	-	-	-	-	-	-
2017	6,201,124	4.2897	-	4,336,755	1,445,585	418,784	-	-	-	-	-
2018	761,957	4.4649	79,337	341,310	170,655	170,655	79,337	-	-	-	-
2019	(3,913,886)	4.3537	(1,216,949)	(898,979)	(898,979)	(898,979)	(898,979)	(317,970)	-	-	-
2020	16,820,569	4.4255	9,218,911	-	3,800,829	3,800,829	3,800,829	3,800,829	1,617,253	-	-
2021	(12,976,298)	4.2770	(9,942,326)	-	-	(3,033,972)	(3,033,972)	(3,033,972)	(3,033,972)	(840,410)	-
Total			(1,861,027)	1,134,904	4,451,036	457,317	(52,785)	448,887	(1,416,719)	(840,410)	-

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments								
				Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ (3,029,943)	5.00	\$ -	\$ (3,029,943)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	1,880,585	5.00	-	1,880,585	-	-	-	-	-	-	-	-
2016	3,316,272	5.0000	-	2,653,016	663,256	-	-	-	-	-	-	-
2017	(2,218,591)	5.0000	-	(1,331,154)	(443,718)	(443,719)	-	-	-	-	-	-
2018	(700,149)	5.0000	(140,029)	(280,060)	(140,030)	(140,030)	(140,029)	-	-	-	-	-
2019	1,198,331	5.0000	479,333	239,666	239,666	239,666	239,666	239,667	-	-	-	-
2020	2,299,438	5.0000	1,379,662	-	459,888	459,888	459,888	459,888	459,886	-	-	-
2021	(9,554,604)	5.0000	(7,643,683)	-	-	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,921)	(1,910,920)	-	-
Total			(5,924,717)	132,110	779,062	(1,795,116)	(1,351,396)	(1,211,366)	(1,451,035)	(1,910,920)	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from All Sources							
				Recognized in Year Ending June 30							
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ (2,689,205)	Varies by Type	\$ -	\$ (2,689,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(126,372)	Varies by Type	-	(126,372)	-	-	-	-	-	-	-
2016	1,480,979	Varies by Type	-	975,456	505,523	-	-	-	-	-	-
2017	1,572,136	Varies by Type	-	1,319,892	439,964	(187,720)	-	-	-	-	-
2018	(1,495,111)	Varies by Type	(222,803)	(636,154)	(318,077)	(318,077)	(222,803)	-	-	-	-
2019	(1,495,111)	Varies by Type	(877,011)	(762,286)	(762,286)	(762,286)	(762,286)	(114,725)	-	-	-
2020	19,765,771	Varies by Type	10,952,499	-	4,406,636	4,406,636	4,406,636	4,406,636	2,139,227	-	-
2021	(22,411,811)	Varies by Type	(17,494,763)	-	-	(4,917,048)	(4,917,048)	(4,917,048)	(4,917,048)	(2,743,619)	-
Total			(7,642,078)	(1,918,669)	4,271,760	(1,778,495)	(1,495,501)	(625,137)	(2,777,821)	(2,743,619)	-



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

Public Safety with Prior Main System Service

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ 167,797	Varies by Plan*	\$ -	\$ 96,190	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	146,452	Varies by Plan*	-	73,820	72,632	-	-	-	-	-	-	-	-
2016	4,328,449	5.8647	-	2,952,204	738,051	638,194	-	-	-	-	-	-	-
2017	(357,125)	5.7816	(48,280)	(185,307)	(61,769)	(61,769)	(48,280)	-	-	-	-	-	-
2018	(308,824)	5.8355	(97,136)	(105,844)	(52,922)	(52,922)	(52,922)	(44,214)	-	-	-	-	-
2019	(1,297,486)	5.9581	(644,182)	(217,768)	(217,768)	(217,768)	(217,768)	(217,768)	(208,646)	-	-	-	-
2020	902,843	6.1352	608,527	-	147,158	147,158	147,158	147,158	147,158	147,158	19,895	-	-
2021	36,443,893	6.7228	31,022,953	-	-	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	3,918,253	-
Total			30,841,882	2,613,295	684,559	5,249,128	5,306,116	5,359,452	5,568,098	5,440,835	3,918,253		

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from changes in assumptions									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ -	Varies by Plan*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	(1,249,599)	Varies by Plan*	-	(1,062,526)	(187,073)	-	-	-	-	-	-	-	-
2016	479,280	5.8647	-	326,892	81,723	70,665	-	-	-	-	-	-	-
2017	13,852,521	5.7816	1,872,686	7,187,901	2,395,967	2,395,967	1,872,686	-	-	-	-	-	-
2018	2,598,029	5.8355	817,185	890,422	445,211	445,211	445,211	371,974	-	-	-	-	-
2019	(10,179,710)	5.9581	(5,054,060)	(1,708,550)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)	-	-	-	-	-
2020	51,752,697	6.1352	34,881,953	-	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	1,140,465	-	-
2021	(61,777,231)	6.7228	(52,588,020)	-	-	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(6,641,965)	-
Total			(20,070,256)	5,634,139	9,462,650	449,454	(144,492)	(2,090,415)	(2,390,799)	(753,839)	(8,048,746)	(6,641,965)	

Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (1,722,501)	5.00	\$ -	\$ (1,722,501)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	1,129,415	5.00	-	1,129,415	\$ -	\$ -	-	-	-	-	-	-	-
2016	2,653,578	5.0000	-	2,122,864	530,714	-	-	-	-	-	-	-	-
2017	(2,195,663)	5.0000	-	(1,317,399)	(439,133)	(439,131)	-	-	-	-	-	-	-
2018	(778,125)	5.0000	(155,625)	(311,250)	(155,625)	(155,625)	(155,625)	-	-	-	-	-	-
2019	1,437,981	5.0000	575,193	287,596	287,596	287,596	287,596	287,597	-	-	-	-	-
2020	2,923,305	5.0000	1,753,983	-	584,661	584,661	584,661	584,661	584,661	-	-	-	-
2021	(13,954,280)	5.0000	(11,163,424)	-	-	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	(2,790,856)	-	-	-
Total			(8,989,873)	188,725	808,213	(2,513,355)	(2,074,224)	(1,918,598)	(2,206,195)	(2,790,856)	-	-	

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027	
2014	\$ (1,554,704)	Varies by Type	\$ -	\$ (1,626,311)	\$ 59,177	\$ 12,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
2015	26,268	Varies by Type	-	140,709	(114,441)	-	-	-	-	-	-	-	-
2016	7,461,307	Varies by Type	-	5,401,960	1,350,488	708,859	-	-	-	-	-	-	-
2017	11,299,733	Varies by Type	1,824,406	5,685,195	1,895,065	1,895,067	1,824,406	-	-	-	-	-	-
2018	1,511,080	Varies by Type	564,424	473,328	236,664	236,664	236,664	327,760	-	-	-	-	-
2019	(10,039,215)	Varies by Type	(5,123,049)	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,722)	(1,638,721)	(1,845,606)	-	-	-	-
2020	55,578,845	Varies by Type	37,244,463	-	9,167,191	9,167,191	9,167,191	9,167,191	9,167,191	8,582,530	1,160,360	-	-
2021	(39,287,618)	Varies by Type	(32,728,491)	-	-	(6,559,127)	(6,559,127)	(6,559,127)	(6,559,127)	(6,559,127)	(3,768,271)	(2,723,712)	-
Total			1,781,753	8,436,159	10,955,422	3,822,362	3,030,412	1,297,103	762,458	2,023,403	(2,607,911)	(2,723,712)	

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



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

Public Safety without Prior Main System Service

Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience												
Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2022-2026)	Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ 317,299	7.59	\$ -	\$ 250,830	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	90,044	6.53	-	68,950	13,790	7,304	-	-	-	-	-	
2016	(49,495)	5.4025	-	(36,644)	(9,161)	(3,690)	-	-	-	-	-	
2017	(31,768)	4.8165	-	(19,788)	(6,596)	(5,384)	-	-	-	-	-	
2018	(189,775)	4.7417	(29,683)	(80,046)	(40,023)	(40,023)	(29,683)	-	-	-	-	
2019	(559,665)	5.3789	(247,521)	(104,048)	(104,048)	(104,048)	(104,048)	(104,048)	(39,425)	-	-	
2020	253,765	5.6463	163,877	-	44,944	44,944	44,944	44,944	44,944	29,045	-	
2021	(502,566)	5.4903	(411,029)	-	-	(91,537)	(91,537)	(91,537)	(91,537)	(91,537)	(44,881)	
Total			(524,356)	79,254	(59,289)	(167,770)	(180,324)	(150,641)	(86,018)	(62,492)	(44,881)	

Increase (Decrease) in Pension Expense Arising from changes in assumptions												
Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2022-2026)	Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ -	7.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	(220,413)	6.53	-	(168,770)	(33,754)	(17,889)	-	-	-	-	-	
2016	96,006	5.4025	-	71,084	17,771	7,151	-	-	-	-	-	
2017	3,375,614	4.8165	-	2,102,532	700,844	572,238	-	-	-	-	-	
2018	566,633	4.7417	88,633	239,000	119,500	119,500	88,633	-	-	-	-	
2019	(963,234)	5.3789	(426,006)	(179,076)	(179,076)	(179,076)	(179,076)	(179,076)	(67,854)	-	-	
2020	7,001,262	5.6463	4,521,316	-	1,239,973	1,239,973	1,239,973	1,239,973	1,239,973	801,397	-	
2021	(6,964,668)	5.4903	(5,696,127)	-	-	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(1,268,541)	(621,963)	
Total			(1,512,184)	2,064,770	1,865,258	473,356	(119,011)	(207,644)	(96,422)	(467,144)	(621,963)	

Increase (Decrease) in Pension Expense Arising from net difference between projected and actual earnings on pension plan investments												
Year Ending June 30	Difference between projected and actual earnings on pension plan investments	Recognition Period (Years)	Total Deferred (2022-2026)	Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ (96,945)	5.00	\$ -	\$ (96,945)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	109,495	5.00	-	109,495	-	-	-	-	-	-	-	
2016	233,031	5.0000	-	186,424	46,607	-	-	-	-	-	-	
2017	(210,189)	5.0000	-	(126,114)	(42,038)	(42,037)	-	-	-	-	-	
2018	(106,207)	5.0000	(21,243)	(42,482)	(21,241)	(21,241)	(21,243)	-	-	-	-	
2019	212,504	5.0000	85,001	42,501	42,501	42,501	42,501	42,500	-	-	-	
2020	456,551	5.0000	273,931	-	91,310	91,310	91,310	91,310	91,311	-	-	
2021	(2,190,629)	5.0000	(1,752,503)	-	-	(438,126)	(438,126)	(438,126)	(438,126)	(438,125)	-	
Total			(1,414,814)	72,879	117,139	(367,593)	(325,558)	(304,316)	(346,815)	(438,125)	-	

Increase (Decrease) in Pension Expense Arising from All Sources												
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2026)	Recognized in Year Ending June 30								
				2019 & Prior	2020	2021	2022	2023	2024	2025	2026	
2014	\$ 220,354	Varies by Type	\$ -	\$ 153,885	\$ 41,805	\$ 24,664	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	(20,874)	Varies by Type	-	9,675	(19,964)	(10,585)	-	-	-	-	-	
2016	279,542	Varies by Type	-	220,864	55,217	3,461	-	-	-	-	-	
2017	3,133,657	Varies by Type	-	1,956,630	652,210	524,817	-	-	-	-	-	
2018	270,651	Varies by Type	37,707	116,472	58,236	58,236	37,707	-	-	-	-	
2019	(1,310,395)	Varies by Type	(588,526)	(240,623)	(240,623)	(240,623)	(240,623)	(240,624)	(107,279)	-	-	
2020	7,711,578	Varies by Type	4,959,124	-	1,376,227	1,376,227	1,376,227	1,376,227	1,376,228	830,442	-	
2021	(9,657,863)	Varies by Type	(7,859,659)	-	-	(1,798,204)	(1,798,204)	(1,798,204)	(1,798,204)	(1,798,203)	(666,844)	
Total			(3,451,354)	2,216,903	1,923,108	(62,007)	(624,893)	(662,601)	(529,255)	(967,761)	(666,844)	



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

Total PERS

	Total Deferred (2022-2027)	Outflow of Resources Recognized in Year Ending June 30								
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 50,235,546	\$ 32,412,081	\$ 5,098,904	\$ 11,992,834	\$ 11,310,242	\$ 11,310,242	\$ 10,904,105	\$ 7,351,869	\$ 5,440,835	\$ 3,918,253
Changes in assumptions	1,205,104,326	525,228,162	554,344,244	550,518,115	469,239,085	387,297,977	338,190,030	9,236,769	1,140,465	-
Difference between projected and actual earnings on investments	-	63,813,826	44,455,411	-	-	-	-	-	-	-
Total	1,255,339,872	621,454,069	603,898,559	562,510,949	480,549,327	398,608,219	349,094,135	16,588,638	6,581,300	3,918,253

	Total Deferred (2022-2027)	(Inflows) of Resources Recognized in Year Ending June 30								
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (108,160,369)	\$ (75,273,159)	\$ (54,893,443)	\$ (54,222,434)	\$ (52,176,100)	\$ (44,874,059)	\$ (10,973,792)	\$ (91,537)	\$ (44,881)	\$ -
Changes in assumptions	(1,579,008,449)	(152,789,566)	(100,297,397)	(452,636,743)	(452,618,854)	(452,037,845)	(389,147,988)	(268,750,623)	(9,811,174)	(6,641,965)
Difference between projected and actual earnings on investments	(402,902,221)	(50,615,480)	-	(116,700,046)	(93,040,810)	(85,437,351)	(99,257,271)	(125,166,789)	-	-
Total	(2,090,071,039)	(278,678,205)	(155,190,840)	(623,559,223)	(597,835,764)	(582,349,255)	(499,379,051)	(394,008,949)	(9,856,055)	(6,641,965)

	Total Deferred (2022-2027)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30								
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ (431,828,946)	\$ 329,577,518	\$ 404,252,308	\$ 55,651,772	\$ (24,245,627)	\$ (98,303,685)	\$ (51,027,645)	\$ (252,253,522)	\$ (3,274,755)	\$ (2,723,712)
Total Assets	(402,902,221)	13,198,346	44,455,411	(116,700,046)	(93,040,810)	(85,437,351)	(99,257,271)	(125,166,789)	-	-
Total	(834,731,167)	342,775,864	448,707,719	(61,048,274)	(117,286,437)	(183,741,036)	(150,284,916)	(377,420,311)	(3,274,755)	(2,723,712)

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

Main System

	Total Deferred (2022-2026)	Outflow of Resources Recognized in Year Ending June 30							
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ 17,995,017	\$ 28,498,195	\$ 3,835,428	\$ 5,523,436	\$ 5,523,436	\$ 5,523,436	\$ 5,201,130	\$ 1,747,015	\$ -
Changes in assumptions	1,153,624,305	509,732,266	535,490,814	532,841,770	453,277,044	373,449,829	326,897,432	-	-
Difference between projected and actual earnings on investments	-	61,717,188	42,750,997	-	-	-	-	-	-
Total	1,171,619,322	599,947,649	582,077,239	538,365,206	458,800,480	378,973,265	332,098,562	1,747,015	-

	Total Deferred (2022-2026)	(Inflows) of Resources Recognized in Year Ending June 30							
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ (106,381,032)	\$ (70,866,139)	\$ (53,296,899)	\$ (53,030,833)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)	\$ -	\$ -
Changes in assumptions	(1,504,084,961)	(146,127,483)	(97,222,911)	(436,340,525)	(436,340,525)	(436,340,525)	(373,951,450)	(257,452,461)	-
Difference between projected and actual earnings on investments	(386,572,817)	(48,912,556)	-	(112,023,982)	(89,289,632)	(82,003,071)	(95,253,226)	(120,026,888)	-
Total	(1,997,038,810)	(265,906,178)	(150,519,810)	(601,395,340)	(576,996,935)	(562,723,666)	(479,838,860)	(377,479,349)	-

	Total Deferred (2022-2026)	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30							
		2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Total Liabilities	\$ (438,846,671)	\$ 321,236,839	\$ 388,806,432	\$ 48,993,848	\$ (28,906,823)	\$ (101,747,330)	\$ (52,487,072)	\$ (255,705,446)	\$ -
Total Assets	(386,572,817)	12,804,632	42,750,997	(112,023,982)	(89,289,632)	(82,003,071)	(95,253,226)	(120,026,888)	-
Total	(825,419,488)	334,041,471	431,557,429	(63,030,134)	(118,196,455)	(183,750,401)	(147,740,298)	(375,732,334)	-

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

Judges

	Outflow of Resources								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ 445,172	\$ 340,738	\$ 145,919	\$ 173,764	\$ 173,764	\$ 173,764	\$ 89,933	\$ 7,711	\$ -
Changes in assumptions	9,298,248	4,678,065	5,417,069	4,390,268	3,880,166	3,800,829	1,617,253	-	-
Difference between projected and actual earnings on investments	-	1,128,671	779,062	-	-	-	-	-	-
Total	9,743,420	6,147,474	6,342,050	4,564,032	4,053,930	3,974,593	1,707,186	7,711	-

	(Inflows) of Resources								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ (301,506)	\$ (3,526,421)	\$ (1,104,257)	\$ (614,460)	\$ (265,084)	\$ (36,422)	\$ -	\$ -	\$ -
Changes in assumptions	(11,159,275)	(3,543,161)	(966,033)	(3,932,951)	(3,932,951)	(3,351,942)	(3,033,972)	(840,410)	-
Difference between projected and actual earnings on investments	(5,924,717)	(996,561)	-	(1,795,116)	(1,351,396)	(1,211,366)	(1,451,035)	(1,910,920)	-
Total	(17,385,498)	(8,066,143)	(2,070,290)	(6,342,527)	(5,549,431)	(4,599,730)	(4,485,007)	(2,751,330)	-

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Total Liabilities	\$ (1,717,361)	\$ (2,050,779)	\$ 3,492,698	\$ 16,621	\$ (144,105)	\$ 586,229	\$ (1,326,786)	\$ (832,699)	\$ -
Total Assets	(5,924,717)	132,110	779,062	(1,795,116)	(1,351,396)	(1,211,366)	(1,451,035)	(1,910,920)	-
Total	(7,642,078)	(1,918,669)	4,271,760	(1,778,495)	(1,495,501)	(625,137)	(2,777,821)	(2,743,619)	-

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

Public Safety with Prior Main System Service

	Total Deferred				Outflow of Resources Recognized in Year Ending June 30					
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 31,631,480	\$ 3,253,368	\$ 1,017,018	\$ 6,218,722	\$ 5,568,098	\$ 5,568,098	\$ 5,568,098	\$ 5,568,098	\$ 5,440,835	\$ 3,918,253
Changes in assumptions	37,571,824	8,405,215	11,358,273	11,347,215	10,753,269	8,807,346	8,435,372	8,435,372	1,140,465	-
Difference between projected and actual earnings on investments	-	861,536	808,213	-	-	-	-	-	-	-
Total	69,203,304	12,520,119	13,183,504	17,565,937	16,321,367	14,375,444	14,003,470	14,003,470	6,581,300	3,918,253

	Total Deferred				(Inflows) of Resources Recognized in Year Ending June 30					
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (789,598)	\$ (640,073)	\$ (332,459)	\$ (332,459)	\$ (318,970)	\$ (261,982)	\$ (208,646)	\$ -	\$ -	\$ -
Changes in assumptions	(57,642,080)	(2,771,076)	(1,895,623)	(10,897,761)	(10,897,761)	(10,897,761)	(10,826,171)	(9,189,211)	(9,189,211)	(6,641,965)
Difference between projected and actual earnings on investments	(8,989,873)	(672,811)	-	(2,513,355)	(2,074,224)	(1,918,598)	(2,206,195)	(2,790,856)	-	-
Total	(67,421,551)	(4,083,960)	(2,228,082)	(13,743,575)	(13,290,955)	(13,078,341)	(13,241,012)	(11,980,067)	(9,189,211)	(6,641,965)

	Total Deferred				Increase (Decrease) in Pension Expense Arising from Assets and Liabilities Recognized in Year Ending June 30					
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 10,771,626	\$ 8,247,434	\$ 10,147,209	\$ 6,335,717	\$ 5,104,636	\$ 3,215,701	\$ 2,968,653	\$ 4,814,259	\$ (2,607,911)	\$ (2,723,712)
Total Assets	(8,989,873)	188,725	808,213	(2,513,355)	(2,074,224)	(1,918,598)	(2,206,195)	(2,790,856)	-	-
Total	1,781,753	8,436,159	10,955,422	3,822,362	3,030,412	1,297,103	762,458	2,023,403	(2,607,911)	(2,723,712)



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

Public Safety without Prior Main System Service

	Outflow of Resources								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ 163,877	\$ 319,780	\$ 100,539	\$ 76,912	\$ 44,944	\$ 44,944	\$ 44,944	\$ 29,045	\$ -
Changes in assumptions	4,609,949	2,412,616	2,078,088	1,938,862	1,328,606	1,239,973	1,239,973	801,397	-
Difference between projected and actual earnings on investments	-	106,431	117,139	-	-	-	-	-	-
Total	4,773,826	2,838,827	2,295,766	2,015,774	1,373,550	1,284,917	1,284,917	830,442	-

	(Inflows) of Resources								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Difference between expected and actual experience	\$ (688,233)	\$ (240,526)	\$ (159,828)	\$ (244,682)	\$ (225,268)	\$ (195,585)	\$ (130,962)	\$ (91,537)	\$ (44,881)
Changes in assumptions	(6,122,133)	(347,846)	(212,830)	(1,465,506)	(1,447,617)	(1,447,617)	(1,336,395)	(1,268,541)	(621,963)
Difference between projected and actual earnings on investments	(1,414,814)	(33,552)	-	(367,593)	(325,558)	(304,316)	(346,815)	(438,125)	-
Total	(8,225,180)	(621,924)	(372,658)	(2,077,781)	(1,998,443)	(1,947,518)	(1,814,172)	(1,798,203)	(666,844)

	Increase (Decrease) in Pension Expense Arising from Assets and Liabilities								
	Recognized in Year Ending June 30								
	Total Deferred (2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
Total Liabilities	\$ (2,036,540)	\$ 2,144,024	\$ 1,805,969	\$ 305,586	\$ (299,335)	\$ (358,285)	\$ (182,440)	\$ (529,636)	\$ (666,844)
Total Assets	(1,414,814)	72,879	117,139	(367,593)	(325,558)	(304,316)	(346,815)	(438,125)	-
Total	(3,451,354)	2,216,903	1,923,108	(62,007)	(624,893)	(662,601)	(529,255)	(967,761)	(666,844)

Statement of Fiduciary Net Position

	Fiscal Year Ending	
	June 30, 2020	June 30, 2021
Assets		
Cash	\$ 15,113,663	\$ 16,168,202
Receivables		
Contribution receivable	12,756,310	12,731,180
Interest receivable	9,952,954	8,205,048
Due from other fiduciary funds	9,250	0
Due from Uniform Group Insurance Plan	-	0
Due from other state agencies	-	0
Total receivables	22,718,514	20,936,228
Investments		
External Investment Pool	3,120,007,872	3,917,244,099
Equities	-	-
Fixed income	-	-
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	-
Total Investments	3,120,007,872	3,917,244,099
Prepaid expenses	-	-
Invested Securities Lending Collateral	8,953,451	15,875,367
Capital assets (net of depreciation/ amortization)	200,849	123,726
Total assets	3,166,994,349	3,970,347,622
Liabilities		
Salaries payable	118,234	131,657
Accounts payable	3,454,006	4,471,974
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Securities Lending Collateral	8,953,451	15,875,367
Due to other state agencies	13,824	18,050
Accrued compensated absences	103,695	127,874
Total liabilities	12,643,210	20,624,922
Net position restricted for pensions	<u>\$ 3,154,351,139</u>	<u>\$ 3,949,722,700</u>

Statement of Changes in Fiduciary Net Position

	Fiscal Year Ending									
	June 30, 2020					June 30, 2021				
	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS
Additions										
Contributions:										
From employer	\$ 78,110,561	\$ 1,570,506	\$ 4,845,254	\$ 977,712	\$ 85,504,033	\$ 83,508,849	\$ 1,389,483	\$ 5,470,675	\$ 896,633	\$ 91,265,640
From employee	77,718,958	673,310	2,478,776	606,622	81,477,666	81,568,186	634,464	3,093,634	618,472	85,914,756
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(242,733)	-	242,733	-	-	(12,595,524)	-	12,595,524	-	-
Total contributions	155,586,786	2,243,816	7,566,763	1,584,334	166,981,699	152,481,511	2,023,947	21,159,833	1,515,105	177,180,396
Investment income:	96,500,260	1,822,701	2,290,579	363,196	100,976,736	808,404,721	13,443,484	19,768,050	3,100,259	844,716,514
Securities Lending Income	129,262	-	-	-	129,262	216,695	-	-	-	216,695
Repurchase service credit	9,884,501	-	327,833	606,254	10,818,588	6,894,649	-	100,219	134,401	7,129,269
Miscellaneous income	(2,580)	-	-	-	(2,580)	(1,723)	-	-	-	(1,723)
Total additions	262,098,229	4,066,517	10,185,175	2,553,784	278,903,705	967,995,853	15,467,431	41,028,102	4,749,765	1,029,241,151
Deductions										
Total benefits, refunds and transfers	212,140,527	3,236,680	2,977,170	199,511	218,553,888	224,265,853	3,476,894	3,340,691	216,966	231,300,404
Administrative expenses	2,639,036	11,752	62,343	16,628	2,729,759	2,475,682	7,207	70,701	15,596	2,569,186
Total deductions	214,779,563	3,248,432	3,039,513	216,139	221,283,647	226,741,535	3,484,101	3,411,392	232,562	233,869,590
Change in net position	47,318,666	818,085	7,145,662	2,337,645	57,620,058	741,254,318	11,983,330	37,616,710	4,517,203	795,371,561
Net position restricted for pensions										
Beginning of year	2,964,180,628	55,455,075	67,134,798	9,960,580	3,096,731,081	3,011,499,294	56,273,160	74,280,460	12,298,225	3,154,351,139
End of year	\$ 3,011,499,294	\$ 56,273,160	\$ 74,280,460	\$ 12,298,225	\$ 3,154,351,139	\$ 3,752,753,612	\$ 68,256,490	\$ 111,897,170	\$ 16,815,428	\$ 3,949,722,700



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, 2021

	Public Safety				
	Main System	Judges	with Prior Main System Service	without Prior Main System Service	Total PERS
Total Pension Liability					
Service Cost	\$ 226,377,574	\$ 3,041,091	\$ 10,658,465	\$ 2,674,013	\$ 242,751,143
Interest on the Total Pension Liability	285,757,397	2,948,860	6,655,883	923,239	296,285,379
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	11,275,311	119,091	36,443,893	(502,566)	47,335,729
Assumption Changes ¹	(1,661,610,969)	(12,976,298)	(61,777,231)	(6,964,668)	(1,743,329,166)
Benefit payments and refunds	(224,265,853)	(3,476,894)	(3,340,691)	(216,966)	(231,300,404)
Net Change in Total Pension Liability	\$ (1,362,466,540)	\$ (10,344,150)	\$ (11,359,681)	\$ (4,086,948)	\$ (1,388,257,319)
Total Pension Liability - Beginning ²	6,157,520,698	63,768,454	139,828,360	18,682,804	6,379,800,316
Total Pension Liability - Ending (a)²	\$ 4,795,054,158	\$ 53,424,304	\$ 128,468,679	\$ 14,595,856	\$ 4,991,542,997
Plan Fiduciary Net Position					
Employer Contributions	\$ 83,508,849	\$ 1,389,483	\$ 5,470,675	\$ 896,633	\$ 91,265,640
Employee Contributions	81,568,186	634,464	3,093,634	618,472	85,914,756
Contribution - Service Credit Repurchase	6,894,649	-	100,219	134,401	7,129,269
Pension Plan Net Investment Income	808,621,416	13,443,484	19,768,050	3,100,259	844,933,209
Benefit Payments and Refunds	(224,265,853)	(3,476,894)	(3,340,691)	(216,966)	(231,300,404)
Pension Plan Administrative Expense	(2,475,682)	(7,207)	(70,701)	(15,596)	(2,569,186)
Transfers and Other Income	(12,597,247)	-	12,595,524	-	(1,723)
Net Change in Plan Fiduciary Net Position	\$ 741,254,318	\$ 11,983,330	\$ 37,616,710	\$ 4,517,203	\$ 795,371,561
Plan Fiduciary Net Position - Beginning	3,011,499,294	56,273,160	74,280,460	12,298,225	3,154,351,139
Plan Fiduciary Net Position - Ending (b)	\$ 3,752,753,612	\$ 68,256,490	\$ 111,897,170	\$ 16,815,428	\$ 3,949,722,700
Net Pension Liability - Ending (a) - (b)	\$ 1,042,300,546	\$ (14,832,186)	\$ 16,571,509	\$ (2,219,572)	\$ 1,041,820,297
Plan Fiduciary Net Position as a Percentage					
	78.26%	127.76%	87.10%	115.21%	79.13%
Covered Employee Payroll	\$ 1,132,390,738	\$ 8,654,665	\$ 61,533,502	\$ 11,097,033	\$ 1,213,675,937
Net Pension Liability as a Percentage of Covered Employee Payroll	92.04%	(171.38)%	26.93%	(20.00)%	85.84%

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

² The total pension liability is based on a single discount rate of 4.64% for the beginning of the fiscal year and 7.00% for the end of the fiscal year.



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Total PERS

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability								
Service Cost	\$ 242,751,143	\$ 135,139,549	\$ 172,183,673	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929	\$ 104,158,320	\$ 94,611,357
Interest on the Total Pension Liability	296,285,379	317,129,010	294,701,001	279,835,016	269,769,850	243,284,784	236,419,648	218,719,441
Benefit Changes	-	-	-	-	-	23,573,047	2,615	-
Difference between Expected and Actual Experience	47,335,729	17,186,876	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Assumption Changes ²	(1,743,329,166)	1,859,558,804	(464,473,143)	125,224,437	741,491,982	108,139,418	(76,152,255)	-
Benefit payments and refunds	(231,300,404)	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ (1,388,257,319)	\$ 2,110,460,351	\$ (406,241,790)	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928	\$ 133,894,396	\$ 219,227,334
Total Pension Liability - Beginning ³	6,379,800,316	4,269,339,965	4,675,581,755	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
Total Pension Liability - Ending (a)³	\$ 4,991,542,997	\$ 6,379,800,316	\$ 4,269,339,965	\$ 4,675,581,755	\$ 4,354,371,690	\$ 3,396,565,467	\$ 3,052,446,539	\$ 2,918,552,143
Plan Fiduciary Net Position								
Employer Contributions	\$ 91,265,640	\$ 85,504,033	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576	\$ 70,842,535	\$ 61,661,050
Employee Contributions	85,914,756	81,477,666	78,213,580	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	7,129,269	10,818,588	7,219,697	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	844,933,209	101,105,998	159,824,092	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(231,300,404)	(218,553,888)	(197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,569,186)	(2,729,759)	(2,531,304)	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	(1,723)	(2,580)	(5,641)	(24,440)	250,382	23,854,747	-	-
Net Change in Plan Fiduciary Net Position	795,371,561	57,620,058	126,550,805	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	3,154,351,139	3,096,731,081	2,970,180,276	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 3,949,722,700	\$ 3,154,351,139	\$ 3,096,731,081	\$ 2,970,180,276	\$ 2,727,835,589	\$ 2,414,895,657	\$ 2,371,710,809	\$ 2,281,582,863
Net Pension Liability - Ending (a) - (b)	\$ 1,041,820,297	\$ 3,225,449,177	\$ 1,172,608,884	\$ 1,705,401,479	\$ 1,626,536,101	\$ 981,669,810	\$ 680,735,730	\$ 636,969,280
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	79.13 %	49.44 %	72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,213,675,937	\$ 1,167,767,935	\$ 1,098,416,146	\$ 1,075,957,954	\$ 1,063,371,798	\$ 1,048,548,467	\$ 973,536,402	\$ 888,452,060
Net Pension Liability as a Percentage of Covered Employee Payroll	85.84 %	276.21 %	106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

¹ Benefit Changes include liability attributable to transfer of members.

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

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

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Main System

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016 ¹	2015	2014
Total Pension Liability								
Service Cost	\$ 226,377,574	\$ 126,957,113	\$ 163,389,573	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability	285,757,397	307,082,345	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes	-	-	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience	11,275,311	15,384,504	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Assumption Changes ²	(1,661,610,969)	1,783,984,276	(449,416,313)	121,297,818	718,062,723	108,344,338	(72,748,598)	-
Benefit payments and refunds	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$ (1,362,466,540)	\$ 2,021,267,711	\$ (400,675,174)	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning ³	6,157,520,698	4,136,252,987	4,536,928,161	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a)³	\$ 4,795,054,158	\$ 6,157,520,698	\$ 4,136,252,987	\$ 4,536,928,161	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position								
Employer Contributions	\$ 83,508,849	\$ 78,110,561	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions	81,568,186	77,718,958	74,974,506	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase	6,894,649	9,884,501	7,079,729	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income	808,621,416	96,629,522	153,116,719	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense	(2,475,682)	(2,639,036)	(2,455,262)	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	(12,597,247)	(245,313)	(1,679,310)	(459,365)	250,382	12,523,147	(1,689,670)	-
Net Change in Plan Fiduciary Net Position	741,254,318	47,318,666	114,861,553	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	3,011,499,294	2,964,180,628	2,849,319,075	2,620,545,753	2,324,783,623	2,296,088,880	2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$ 3,752,753,612	\$ 3,011,499,294	\$ 2,964,180,628	\$ 2,849,319,075	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$ 1,042,300,546	\$ 3,146,021,404	\$ 1,172,072,359	\$ 1,687,609,086	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage								
of Total Pension Liability	78.26 %	48.91 %	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$ 1,132,390,738	\$ 1,103,120,694	\$ 1,040,170,174	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage								
of Covered Employee Payroll	92.04 %	285.19 %	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

¹ Benefit Changes include liability attributable to transfer of members.

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

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

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Judges

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 3,041,091	\$ 1,694,780	\$ 2,025,437	\$ 1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	2,948,860	3,285,140	2,939,096	2,920,215	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	119,091	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Assumption Changes ¹	(12,976,298)	16,820,569	(3,913,886)	761,957	6,201,124	(780,206)	(1,931,030)	-
Benefit payments and refunds	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ (10,344,150)	\$ 19,209,573	\$ (2,452,719)	\$ 1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	63,768,454	44,558,881	47,011,600	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a)²	\$ 53,424,304	\$ 63,768,454	\$ 44,558,881	\$ 47,011,600	\$ 45,789,468	\$ 39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position								
Employer Contributions	\$ 1,389,483	\$ 1,570,506	\$ 1,425,454	\$ 1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	634,464	673,310	650,888	645,523	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	-	-	40,132	209,119	-	111,586	143,801	180,146
Pension Plan Net Investment Income	13,443,484	1,822,701	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(7,207)	(11,752)	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	11,983,330	818,085	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	56,273,160	55,455,075	53,493,730	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 68,256,490	\$ 56,273,160	\$ 55,455,075	\$ 53,493,730	\$ 49,576,578	\$ 44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ (14,832,186)	\$ 7,495,294	\$ (10,896,194)	\$ (6,482,130)	\$ (3,787,110)	\$ (4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage								
of Total Pension Liability	127.76 %	88.25 %	124.45 %	113.79 %	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 8,654,665	\$ 8,438,678	\$ 8,164,306	\$ 8,008,841	\$ 7,866,090	\$ 7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage								
of Covered Employee Payroll	(171.38)%	88.82 %	(133.46)%	(80.94)%	(48.14)%	(56.07)%	(68.29)%	(56.43)%

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

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

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Public Safety with Prior Main System Service

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability								
Service Cost	\$ 10,658,465	\$ 5,116,501	\$ 5,697,742	\$ 4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	6,655,883	6,005,848	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes	-	-	-	-	-	11,331,600	2,615	-
Difference between Expected and Actual Experience	36,443,893	902,843	(1,297,486)	(308,824)	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes ²	(61,777,231)	51,752,697	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	(3,340,691)	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ (11,359,681)	\$ 60,800,719	\$ (3,134,572)	\$ 9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning ³	139,828,360	79,027,641	82,162,213	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
Total Pension Liability - Ending (a)³	\$ 128,468,679	\$ 139,828,360	\$ 79,027,641	\$ 82,162,213	\$ 73,040,417	\$ 53,865,148	\$ 34,317,782	\$ 30,791,599
Plan Fiduciary Net Position								
Employer Contributions	\$ 5,470,675	\$ 4,845,254	\$ 3,762,300	\$ 3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	3,093,634	2,478,776	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	100,219	327,833	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	19,768,050	2,290,579	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(3,340,691)	(2,977,170)	(2,642,826)	(2,500,385)	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(70,701)	(62,343)	(51,719)	(48,360)	(39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	12,595,524	242,733	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	37,616,710	7,145,662	8,276,821	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	74,280,460	67,134,798	58,857,977	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
Plan Fiduciary Net Position - Ending (b)	\$ 111,897,170	\$ 74,280,460	\$ 67,134,798	\$ 58,857,977	\$ 51,024,228	\$ 42,406,694	\$ 28,691,976	\$ 24,806,508
Net Pension Liability - Ending (a) - (b)	\$ 16,571,509	\$ 65,547,900	\$ 11,892,843	\$ 23,304,236	\$ 22,016,189	\$ 11,458,454	\$ 5,625,806	\$ 5,985,091
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.10 %	53.12 %	84.95 %	71.64 %	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 61,533,502	\$ 45,383,846	\$ 40,291,954	\$ 34,521,069	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
Net Pension Liability as a Percentage of Covered Employee Payroll	26.93 %	144.43 %	29.52 %	67.51 %	76.54 %	40.60 %	33.62 %	44.68 %

¹ Benefit Changes include liability attributable to transfer of members.

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

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

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Multiyear

Public Safety without Prior Main System Service

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability								
Service Cost	\$ 2,674,013	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	923,239	755,677	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(502,566)	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Assumption Changes ¹	(6,964,668)	7,001,262	(963,234)	566,633	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ (4,086,948)	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	18,682,804	9,500,456	9,479,781	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
Total Pension Liability - Ending (a)²	\$ 14,595,856	\$ 18,682,804	\$ 9,500,456	\$ 9,479,781	\$ 7,667,872	\$ 3,499,776	\$ 2,675,506	\$ 2,190,975
Plan Fiduciary Net Position								
Employer Contributions	\$ 896,633	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	618,472	606,622	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	134,401	606,254	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	3,100,259	363,196	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(216,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(15,596)	(16,628)	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	4,517,203	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	12,298,225	9,960,580	8,509,494	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
Plan Fiduciary Net Position - Ending (b)	\$ 16,815,428	\$ 12,298,225	\$ 9,960,580	\$ 8,509,494	\$ 6,689,031	\$ 3,435,724	\$ 2,792,541	\$ 2,204,318
Net Pension Liability - Ending (a) - (b)	\$ (2,219,572)	\$ 6,384,579	\$ (460,124)	\$ 970,287	\$ 978,841	\$ 64,052	\$ (117,035)	\$ (13,343)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	115.21 %	65.83 %	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 11,097,033	\$ 10,824,717	\$ 9,789,712	\$ 6,110,843	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
Net Pension Liability as a Percentage of Covered Employee Payroll	(20.00)%	58.98 %	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

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

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

Ten fiscal years will be built prospectively.

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



Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Total PERS

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,918,552,143	\$ 2,281,582,863	\$ 636,969,280	78.18 %	\$ 888,452,060	71.69 %
2015	3,052,446,539	2,371,710,809	680,735,730	77.70 %	973,536,402	69.92 %
2016	3,396,565,467	2,414,895,657	981,669,810	71.10 %	1,048,548,467	93.62 %
2017	4,354,371,690	2,727,835,589	1,626,536,101	62.65 %	1,063,371,798	152.96 %
2018	4,675,581,755	2,970,180,276	1,705,401,479	63.53 %	1,075,957,954	158.50 %
2019	4,269,339,965	3,096,731,081	1,172,608,884	72.53 %	1,098,416,146	106.75 %
2020	6,379,800,316	3,154,351,139	3,225,449,177	49.44 %	1,167,767,935	276.21 %
2021	4,991,542,997	3,949,722,700	1,041,820,297	79.13 %	1,213,675,937	85.84 %

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

Ten fiscal years will be built prospectively.

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

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Main System

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

Judges

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

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

Ten fiscal years will be built prospectively.

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

Schedules of Required Supplementary Information

Schedule of the Net Pension Liability Multiyear

Public Safety with Prior Main System Service

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

Public Safety without Prior Main System Service

FY Ending June 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$ 2,190,975	\$ 2,204,318	\$ (13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015	2,675,506	2,792,541	(117,035)	104.37 %	3,641,404	(3.21)%
2016	3,499,776	3,435,724	64,052	98.17 %	4,621,494	1.39 %
2017	7,667,872	6,689,031	978,841	87.23 %	5,896,777	16.60 %
2018	9,479,781	8,509,494	970,287	89.76 %	6,110,843	15.88 %
2019	9,500,456	9,960,580	(460,124)	104.84 %	9,789,712	(4.70)%
2020	18,682,804	12,298,225	6,384,579	65.83 %	10,824,717	58.98 %
2021	14,595,856	16,815,428	(2,219,572)	115.21 %	11,097,033	(20.00)%

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Total PERS

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll¹	Actual Contribution as a % of Covered Payroll
2014	\$ 107,851,326	\$ 61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973	70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167	77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200	78,933,571	37,630,629	1,063,371,798	7.42 %
2018	125,714,098	80,727,209	44,986,889	1,075,957,954	7.50 %
2019	127,128,925	81,588,318	45,540,607	1,098,416,146	7.43 %
2020	140,537,325	85,504,033	55,033,292	1,167,767,935	7.32 %
2021	157,543,031	91,265,640	66,277,391	1,213,675,937	7.52 %

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

Ten fiscal years will be built prospectively.

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

Schedule of Contributions Multiyear Last 10 Fiscal Years

Main System

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

Judges

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

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

Ten fiscal years will be built prospectively.

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



Schedule of Contributions Multiyear Last 10 Fiscal Years

Public Safety with Prior Main System Service

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

Public Safety without Prior Main System Service

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

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

Ten fiscal years will be built prospectively.

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



Notes to Schedule of Contributions

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

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Valuation Date	July 1, 2020
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Open Period Assumed annual payroll growth of 3.50% (3.00% for Judges)
Remaining Amortization Period	20 years
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Investment Rate of Return	7.00%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes The interest rate on member contributions decreased from 7.00% to 6.50% effective January 1, 2021.

The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75% (compared to 2.00% for members enrolled before January 1, 2020).

The investment return assumption was updated from 7.50% to 7.00% beginning with the actuarial valuation as of July 1, 2020.

Other updates to actuarial assumptions since the July 1, 2019 valuation include changes to mortality tables used for the valuation as well as changes to rates of annual salary increases, separation for active membership, disability, and retirement. The actuarial assumptions were based on an experience review for the period from July 1, 2014 to July 1, 2019.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System.

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

Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.25%
Salary Increases	3.50% to 17.75% including inflation
Single Discount Rate	7.00% (Based on an investment return assumption of 7.00% and a municipal bond rate of 1.92%)
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes The interest rate on member contributions decreased from 7.00% to 6.50% effective January 1, 2021.

The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75% (compared to 2.00% for members enrolled before January 1, 2020).

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main System service System and 7.93% for Public Safety without prior Main System service System.



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending June 30,	Annual Return¹
2014	
2015	
2016	
2017	
2018	
2019	
2020	
2021	

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

Schedule of Reconciliation of Net Pension Liability

Total PERS

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

Ten fiscal years will be built prospectively.

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

Schedule of Reconciliation of Net Pension Liability

Main System

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 734,113,439	\$ 62,802,503	\$ 58,872,974	\$ (103,321,593)	\$ -	\$ 634,721,375
2015	634,721,375	64,819,768	67,669,374	21,514,538	(26,596,623)	679,982,930
2016	679,982,928	129,350,189	72,960,488	219,813,845	(18,411,003)	974,597,477
2017	974,597,477	243,568,439	74,023,555	496,163,799	32,977,980	1,607,328,180
2018	1,607,328,180	278,201,998	75,666,300	18,137,628	140,392,420	1,687,609,086
2019	1,687,609,086	213,798,152	75,730,260	(480,113,562)	173,491,057	1,172,072,359
2020	1,172,072,359	560,379,958	78,110,561	1,531,050,345	39,370,697	3,146,021,404
2021	3,146,021,404	167,227,951	83,508,849	(1,781,785,654)	405,654,306	1,042,300,546

Judges

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ (395,996)	\$ 15,783	\$ 1,159,604	\$ (2,184,026)	\$ -	\$ (3,723,843)
2015	(3,723,843)	(321,437)	1,225,358	9,490	(505,179)	(4,755,969)
2016	(4,755,969)	(208,033)	1,364,327	1,237,115	(641,041)	(4,450,173)
2017	(4,450,173)	478,538	1,407,326	1,132,172	(459,679)	(3,787,110)
2018	(3,787,110)	(121,345)	1,413,703	(1,177,034)	(17,062)	(6,482,130)
2019	(6,482,130)	154,841	1,425,454	(2,401,583)	741,868	(10,896,194)
2020	(10,896,194)	4,467,983	1,570,506	15,359,135	(134,876)	7,495,294
2021	7,495,294	(304,681)	1,389,483	(17,494,763)	3,138,553	(14,832,186)

Ten fiscal years will be built prospectively.

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

Schedule of Reconciliation of Net Pension Liability

Public Safety with Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 7,615,600	\$ 970,331	\$ 1,385,958	\$ (1,214,882)	\$ -	\$ 5,985,091
2015	5,985,091	834,552	1,638,384	104,725	(339,822)	5,625,806
2016	5,625,806	1,687,649	2,384,097	6,110,817	(418,279)	11,458,454
2017	11,458,454	5,250,888	3,005,338	9,404,668	1,092,483	22,016,189
2018	22,016,189	6,216,498	3,175,608	1,274,416	3,027,259	23,304,236
2019	23,304,236	4,400,700	3,762,300	(8,400,493)	3,649,300	11,892,843
2020	11,892,843	13,876,888	4,845,254	46,411,654	1,788,231	65,547,900
2021	65,547,900	(395,736)	5,470,675	(32,728,491)	10,381,489	16,571,509

Public Safety without Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 321,740	\$ (290,507)	\$ 242,514	\$ 197,938	\$ -	\$ (13,343)
2015	(13,343)	250,951	309,419	(22,809)	22,416	(117,036)
2016	(117,035)	352,776	371,664	224,326	24,351	64,052
2017	64,052	(989,739)	497,352	2,481,447	79,567	978,841
2018	978,841	982,406	471,598	212,415	731,777	970,287
2019	970,287	1,119,067	670,304	(1,069,772)	809,402	(460,124)
2020	(460,124)	2,033,945	977,712	6,335,351	546,881	6,384,579
2021	6,384,579	1,888,338	896,633	(7,859,659)	1,736,197	(2,219,572)

Ten fiscal years will be built prospectively.

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



SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

System Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Domestic Equities	30.00 %	6.00 %	1.80 %
International Equities	21.00 %	6.70 %	1.41 %
Private Equity	7.00 %	9.50 %	0.67 %
Domestic Fixed Income	23.00 %	0.73 %	0.17 %
Global Real Assets	19.00 %	4.77 %	0.91 %
Cash Equivalents	0.00 %	0.00 %	0.00 %
Total	100.00 %		4.95 %

Asset allocation and long-term expected arithmetic returns were provided by NDPERS and are net of inflation of 2.00%.

The discount rate used to measure the total pension liability of the total PERS plan was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the total PERS pension plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments.

Sensitivity of Net Pension Liability To the Single Discount Rate Assumption

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 7.00%, as well as what the PERS' net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or is 1-percentage point higher (8.00%) than the current rate.

System	Current Single Discount		
	1% Decrease 6.00%	Rate Assumption 7.00%	1% Increase 8.00%
Main System	\$1,657,608,174	\$1,042,300,546	\$529,960,252
Judges	(9,893,629)	(14,832,186)	(19,086,450)
Public Safety			
With Main System Service	38,785,445	16,571,509	(1,254,318)
Without Main System Service	274,463	(2,219,572)	(4,130,143)
Total PERS	1,686,774,453	1,041,820,297	505,489,341

Summary of Population Statistics as of July 1, 2021

	Main System	Judges	Public Safety		Total PERS
			with Prior Main Service System	without Prior Main Service System	
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	13,361	63	137	14	13,575
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	14,477	1	355	138	14,971
Active Plan Members	23,370	57	967	200	24,594
Total Plan Members	51,208	121	1,459	352	53,140

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedules of Net Pension Liability by Employer Type

Employer	As of June 30, 2020					As of June 30, 2021				
	2020 Payroll ¹	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2021 Payroll ¹	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
Main System										
City	\$ 125,577,546	7.16%	\$ 8,991,353	11.383845%	\$ 358,138,202	\$ 124,549,356	7.26%	\$ 9,042,279	10.998800%	\$ 114,640,554
County	189,265,723	7.16%	13,551,426	17.157298%	539,772,266	191,018,099	7.26%	13,867,918	16.868570%	175,821,195
District Health Unit	13,364,601	7.16%	956,906	1.211526%	38,114,868	14,141,739	7.26%	1,026,692	1.248840%	13,016,668
Political Subdivision	24,794,796	7.16%	1,775,310	2.247695%	70,712,969	26,382,885	7.26%	1,915,400	2.329837%	24,283,903
School District	199,644,679	7.16%	14,294,558	18.098172%	569,372,368	205,755,072	7.26%	14,937,815	18.169964%	189,385,632
State	269,912,285	7.16%	19,325,720	24.468066%	769,770,595	275,057,932	7.26%	19,969,208	24.290020%	253,175,013
State of ND	280,561,070	7.16%	20,088,171	25.433395%	800,140,052	295,485,657	7.26%	21,452,256	26.093965%	271,977,543
Subtotal	<u>\$ 1,103,120,700</u>	<u>7.16%</u>	<u>\$ 78,983,444</u>	<u>99.999997%</u>	<u>\$ 3,146,021,320</u>	<u>\$ 1,132,390,740</u>	<u>7.26%</u>	<u>\$ 82,211,568</u>	<u>99.999996%</u>	<u>\$ 1,042,300,508</u>
Judges System	\$ 8,438,678	17.52%	\$ 1,478,456	100.000000%	\$ 7,495,294	\$ 8,654,665	17.52%	\$ 1,516,297	100.000000%	\$ (14,832,186)
Public Safety with Prior Main Service System²										
City	\$ 14,054,723	9.81%	\$ 1,378,768	30.968559%	\$ 20,299,240	\$ 27,025,914	9.81%	\$ 2,651,241	43.920648%	\$ 7,278,314
County	25,911,611	9.81%	2,541,928	57.094350%	37,424,147	28,854,878	9.81%	2,830,664	46.892956%	7,770,869
State	3,910,822	9.81%	383,652	8.617212%	5,648,402	4,027,442	9.81%	395,092	6.545121%	1,084,625
State of ND	854,467	9.81%	83,823	1.882756%	1,234,107	876,660	9.81%	86,000	1.424687%	236,092
Political Subdivision	652,222	9.81%	63,983	1.437124%	942,005	748,609	9.81%	73,439	1.216588%	201,607
Subtotal	<u>\$ 45,383,845</u>	<u>9.81%</u>	<u>\$ 4,452,154</u>	<u>100.000001%</u>	<u>\$ 65,547,901</u>	<u>\$ 61,533,503</u>	<u>9.81%</u>	<u>\$ 6,036,436</u>	<u>100.000000%</u>	<u>\$ 16,571,507</u>
Public Safety without Prior Main Service System										
City	\$ 6,962,103	7.93%	\$ 552,096	64.316726%	\$ 4,106,352	\$ 7,262,182	7.93%	\$ 575,891	65.442556%	\$ (1,452,544)
County	3,862,613	7.93%	306,306	35.683273%	2,278,227	3,834,851	7.93%	304,104	34.557444%	(767,028)
Subtotal	<u>\$ 10,824,716</u>	<u>7.93%</u>	<u>\$ 858,402</u>	<u>99.999999%</u>	<u>\$ 6,384,579</u>	<u>\$ 11,097,033</u>	<u>7.93%</u>	<u>\$ 879,995</u>	<u>100.000000%</u>	<u>\$ (2,219,572)</u>
Total PERS	<u>\$ 1,167,767,939</u>		<u>\$ 85,772,456</u>		<u>\$ 3,225,449,094</u>	<u>\$ 1,213,675,941</u>		<u>\$ 90,644,296</u>		<u>\$ 1,041,820,257</u>

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

² State of ND is National Guard.

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



Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type

As of June 30, 2021				
Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
Main System		6.00%	7.00%	8.00%
City	10.998800%	\$ 182,317,006	\$ 114,640,554	\$ 58,289,265
County	16.868570%	279,614,793	175,821,195	89,396,715
District Health Unit	1.248840%	20,700,873	13,016,668	6,618,356
Political Subdivision	2.329837%	38,619,566	24,283,903	12,347,213
School District	18.169964%	301,186,811	189,385,632	96,293,582
State	24.290020%	402,633,357	253,175,013	128,727,449
State of ND	26.093965%	432,535,698	271,977,543	138,287,645
Subtotal	99.999996%	\$ 1,657,608,104	\$ 1,042,300,508	\$ 529,960,225
Judges System	100.000000%	\$ (9,893,629)	\$ (14,832,186)	\$ (19,086,450)
Public Safety with Prior Main Service System¹				
City	43.920648%	\$ 17,034,821	\$ 7,278,314	\$ (550,906)
County	46.892956%	18,187,642	7,770,869	(588,188)
State	6.545121%	2,538,554	1,084,625	(82,097)
State of ND	1.424687%	552,571	236,092	(17,870)
Political Subdivision	1.216588%	471,859	201,607	(15,260)
Subtotal	100.000000%	\$ 38,785,447	\$ 16,571,507	\$ (1,254,321)
Public Safety without Prior Main Service System				
City	65.442556%	\$ 179,615	\$ (1,452,544)	\$ (2,702,871)
County	34.557444%	94,848	(767,028)	(1,427,272)
Subtotal	100.000000%	\$ 274,463	\$ (2,219,572)	\$ (4,130,143)
Total PERS		\$ 1,686,774,385	\$ 1,041,820,257	\$ 505,489,311

¹State of ND is National Guard.

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



Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2021

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
Main System						
City	10.998800%	\$ 9,184,977	\$ 9,634,604	\$ (449,627)	\$ 124,549,356	7.74%
County	16.868570%	14,086,745	14,249,842	(163,097)	191,018,099	7.46%
District Health Unit	1.248840%	1,042,891	1,023,641	19,250	14,141,739	7.24%
Political Subdivision	2.329837%	1,945,621	1,948,506	(2,885)	26,382,885	7.39%
School District	18.169964%	15,173,526	15,317,732	(144,206)	205,755,072	7.44%
State	24.290020%	20,284,317	20,344,959	(60,642)	275,057,932	7.40%
State of ND	26.093965%	21,790,770	21,524,669	266,101	295,485,657	7.28%
Subtotal	99.999996%	\$ 83,508,847	\$ 84,043,953	\$ (535,106)	\$ 1,132,390,740	7.42%
Judges System	100.000000%	\$ 1,389,483	\$ 1,389,483	\$ -	\$ 8,654,665	16.05%
Public Safety with Prior Main Service System²						
City	43.920648%	\$ 2,402,757	\$ 2,114,286	\$ 288,471	\$ 27,025,914	7.82%
County	46.892956%	2,565,362	2,790,842	(225,480)	28,854,878	9.67%
State	6.545121%	358,062	423,090	(65,028)	4,027,442	10.51%
State of ND	1.424687%	77,940	91,244	(13,304)	876,660	10.41%
Political Subdivision	1.216588%	66,556	63,355	3,201	748,609	8.46%
Subtotal	100.000000%	\$ 5,470,677	\$ 5,482,817	\$ (12,140)	\$ 61,533,503	8.91%
Public Safety without Prior Main Service System						
City	65.442556%	\$ 586,780	\$ 583,863	\$ 2,917	\$ 7,262,182	8.04%
County	34.557444%	309,854	313,546	(3,692)	3,834,851	8.18%
Subtotal	100.000000%	\$ 896,634	\$ 897,409	\$ (775)	\$ 11,097,033	8.09%
Total PERS		\$ 91,265,641	\$ 91,813,662	\$ (548,021)	\$ 1,213,675,941	

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

² State of ND is National Guard.

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



Schedule of Pension Amounts by Employer Type

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
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	Total Employer Expense	
Main System															
City	10.998800%	\$ 1,979,239	\$ 126,884,825	\$ -	\$ 19,520,327	\$ 148,384,391	\$ 11,700,636	\$ 165,431,298	\$ 42,518,368	\$ 17,016,906	\$ 236,667,208	\$ 18,393,074	\$ 2,956,653	\$ 21,349,727	
County	16.868570%	3,035,513	194,599,925	-	12,133,282	209,768,720	17,944,958	253,717,627	65,209,311	19,496,049	356,367,945	28,208,958	(1,967,175)	26,241,783	
District Health Unit	1.248840%	224,733	14,406,920	-	1,213,730	15,845,383	1,328,529	18,783,612	4,827,679	791,268	25,731,088	2,088,405	156,664	2,245,069	
Political Subdivision	2.329837%	419,255	26,877,564	-	4,914,664	32,211,483	2,478,508	35,042,726	9,006,514	2,233,205	48,760,953	3,896,134	1,362,776	5,258,910	
School District	18.169964%	3,269,689	209,613,120	-	18,532,359	231,415,168	19,329,400	273,291,700	70,240,140	10,238,644	373,099,884	30,385,273	4,624,507	35,009,780	
State	24.290020%	4,371,003	280,215,571	-	8,344,924	292,931,498	25,839,977	365,342,537	93,898,615	19,359,917	504,441,046	40,619,699	(6,391,362)	34,228,337	
State of ND	26.093965%	4,695,615	301,026,325	-	26,519,706	332,241,646	27,759,032	392,475,401	100,872,181	21,070,594	542,177,208	43,636,409	(582,005)	43,054,404	
Subtotal	99.999996%	\$ 17,995,047	\$ 1,153,624,250	\$ -	\$ 91,178,992	\$ 1,262,798,289	\$ 106,381,040	\$ 1,504,084,901	\$ 386,572,808	\$ 90,206,583	\$ 2,087,245,332	\$ 167,227,952	\$ 160,058	\$ 167,388,010	
Judges System															
	100.000000%	\$ 445,172	\$ 9,298,248	\$ -	\$ -	\$ 9,743,420	\$ 301,506	\$ 11,159,275	\$ 5,924,717	\$ 52,587	\$ 17,438,085	\$ (304,681)	\$ (21,681)	\$ (326,362)	
Public Safety with Prior Main Service System ¹															
City	43.920648%	\$ 13,892,748	\$ 16,501,789	\$ -	\$ 3,680,056	\$ 34,074,593	\$ 346,797	\$ 25,316,775	\$ 3,948,410	\$ 1,093,348	\$ 30,705,330	\$ (173,809)	\$ 539,647	\$ 365,838	
County	46.892956%	14,832,938	17,618,540	-	301,252	32,752,730	370,267	27,030,077	4,215,616	2,593,739	34,209,699	(185,577)	(454,868)	(640,445)	
State	6.545121%	2,070,319	2,459,121	-	-	4,529,440	51,680	3,772,744	588,398	526,802	4,939,624	(25,901)	(170,215)	(196,116)	
State of ND	1.424687%	450,650	535,281	-	733	986,664	11,249	821,219	128,078	108,894	1,069,440	(5,638)	8,490	2,852	
Political Subdivision	1.216588%	384,825	457,094	-	-	841,919	9,606	701,267	109,370	(10,707)	809,536	(4,813)	10,764	5,951	
Subtotal	100.000000%	\$ 31,631,480	\$ 37,571,825	\$ -	\$ 3,982,041	\$ 73,185,346	\$ 789,599	\$ 57,642,082	\$ 8,989,872	\$ 4,312,076	\$ 71,733,629	\$ (395,738)	\$ (66,182)	\$ (461,920)	
Public Safety without Prior Main Service System															
City	65.442556%	\$ 107,246	\$ 3,016,868	\$ -	\$ 68,778	\$ 3,192,892	\$ 450,398	\$ 4,006,481	\$ 925,890	\$ 252,120	\$ 5,634,889	\$ 1,235,778	\$ (87,439)	\$ 1,148,339	
County	34.557444%	56,632	1,593,080	-	154,018	1,803,730	237,835	2,115,653	488,924	51,056	2,893,468	652,561	66,431	718,992	
Subtotal	100.000000%	\$ 163,878	\$ 4,609,948	\$ -	\$ 222,796	\$ 4,996,622	\$ 688,233	\$ 6,122,134	\$ 1,414,814	\$ 303,176	\$ 8,528,357	\$ 1,888,339	\$ (21,008)	\$ 1,867,331	
Total PERS		\$ 50,235,577	\$ 1,205,104,271	\$ -	\$ 95,383,829	\$ 1,350,723,677	\$ 108,160,378	\$ 1,579,008,392	\$ 402,902,211	\$ 94,874,422	\$ 2,184,945,403	\$ 168,415,872	\$ 51,187	\$ 168,467,059	

¹State of ND is National Guard.

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



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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						
		Total Deferred	2022	2023	2024	2025	2026	Thereafter
Main System								
City	10.998800%	\$ (88,282,817)	\$ (11,008,115)	\$ (18,747,595)	\$ (16,206,401)	\$ (42,320,706)	\$ -	\$ -
County	16.868570%	(146,599,225)	(21,867,981)	(33,335,191)	(27,242,564)	(64,153,489)	-	-
District Health Unit	1.248840%	(9,885,705)	(1,318,829)	(2,188,621)	(1,786,120)	(4,592,135)	-	-
Political Subdivision	2.329837%	(16,549,470)	(1,673,801)	(3,455,398)	(2,893,811)	(8,526,460)	-	-
School District	18.169964%	(141,684,716)	(17,766,640)	(30,456,689)	(25,411,742)	(68,049,645)	-	-
State	24.290020%	(211,509,548)	(33,603,824)	(48,362,433)	(37,795,075)	(91,748,216)	-	-
State of ND	26.093965%	(209,935,562)	(30,758,218)	(46,835,049)	(36,083,521)	(96,258,774)	-	-
Subtotal	99.999996%	\$ (824,447,043)	\$ (117,997,408)	\$ (183,380,976)	\$ (147,419,234)	\$ (375,649,425)	\$ -	\$ -
Judges System	100.000000%	\$ (7,694,665)	\$ (1,517,182)	\$ (646,818)	\$ (2,787,046)	\$ (2,743,619)	\$ -	\$ -
Public Safety with Prior Main Service System¹								
City	43.920648%	\$ 3,369,263	1,914,671	\$ 1,135,156	\$ 794,785	\$ 1,253,352	\$ (789,058)	\$ (939,643)
County	46.892956%	(1,456,969)	896,779	94,696	(67,791)	609,731	(1,510,841)	(1,479,543)
State	6.545121%	(410,184)	72,604	(32,436)	(54,184)	49,701	(228,570)	(217,299)
State of ND	1.424687%	(82,776)	18,282	(6,542)	(10,832)	13,547	(49,682)	(47,549)
Political Subdivision	1.216588%	32,383	47,632	26,544	19,245	16,443	(39,102)	(38,379)
Subtotal	100.000000%	\$ 1,451,717	\$ 2,949,968	\$ 1,217,418	\$ 681,223	\$ 1,942,774	\$ (2,617,253)	\$ (2,722,413)
Public Safety without Prior Main Service System								
City	65.442556%	\$ (2,441,997)	\$ (479,669)	\$ (502,162)	\$ (381,181)	\$ (642,562)	\$ (436,423)	\$ -
County	34.557444%	(1,089,738)	(167,484)	(182,794)	(169,976)	(339,130)	(230,354)	-
Subtotal	100.000000%	\$ (3,531,735)	\$ (647,153)	\$ (684,956)	\$ (551,157)	\$ (981,692)	\$ (666,777)	\$ -
Total PERS		\$ (834,221,726)	\$ (117,211,775)	\$ (183,495,332)	\$ (150,076,214)	\$ (377,431,962)	\$ (3,284,030)	\$ (2,722,413)

¹State of ND is National Guard.

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



Schedule of Net Pension Liability by Employer*

Main System

As of June 30, 2020										As of June 30, 2021									
Employer Type	Employer ID	Employer	Current		Estimated		Proportionate	Net Pension Liability under		2021 Payroll	Current		Estimated		Proportionate	Net Pension			
			Contribution	Rate	2020-2021	Share		Current Discount Rate	Contribution		Rate	2021-2022	Share	Liability under Current Discount Rate					
State of ND	010100	Governor's Office	\$ 1,356,854	7.16%	\$ 97,151	0.123001%	\$ 3,869,638		\$ 1,408,523	7.26%	\$ 102,259	0.124385%	\$ 1,296,466						
State of ND	010800	Secretary Of State	1,480,720	7.16%	106,020	0.134230%	4,222,905		1,460,981	7.26%	106,067	0.129017%	1,344,745						
State	011000	Office Of Management & Budget	3,072,342	7.16%	219,980	0.278514%	8,762,110		3,267,929	7.26%	237,252	0.288587%	3,007,944						
State	011200	Information Technology Dept	28,636,745	7.16%	2,050,391	2.595976%	81,669,961		29,658,613	7.26%	2,153,215	2.619115%	27,299,050						
State	011700	State Auditor's Office	3,528,355	7.16%	252,630	0.319852%	10,062,612		3,690,066	7.26%	267,899	0.325865%	3,396,493						
State	011800	Central Services	1,309,499	7.16%	93,760	0.118709%	3,734,611		1,395,856	7.26%	101,339	0.123266%	1,284,802						
State of ND	012000	State Treasurer's Office	466,183	7.16%	33,379	0.042260%	1,329,509		480,200	7.26%	34,863	0.042406%	441,998						
State of ND	012500	Attorney General's Office	11,635,756	7.16%	833,120	1.054804%	33,184,360		12,209,326	7.26%	886,397	1.078190%	11,237,980						
State of ND	012700	Tax Department	6,025,745	7.16%	431,443	0.546245%	17,184,985		6,319,223	7.26%	458,776	0.558043%	5,816,485						
State of ND	013000	Facility Management	1,655,298	7.16%	118,519	0.150056%	4,720,794		1,719,380	7.26%	124,827	0.151836%	1,582,587						
State of ND	014000	Office Of Administrative Hearings	441,165	7.16%	31,587	0.039992%	1,258,157		345,498	7.26%	25,083	0.030510%	318,006						
State	016000	Legislative Council	2,830,667	7.16%	202,676	0.256605%	8,072,848		3,022,928	7.26%	219,465	0.266951%	2,782,432						
State of ND	018000	ND Supreme Court	18,540,006	7.16%	1,327,464	1.680687%	52,874,773		18,901,010	7.26%	1,372,213	1.669124%	17,397,289						
State of ND	018800	Commission On Legal Counsel For Indigents	2,498,953	7.16%	178,925	0.226535%	7,126,840		2,511,559	7.26%	182,339	0.221793%	2,311,750						
State	019000	Retirement & Investment Office	1,552,606	7.16%	111,167	0.140747%	4,427,931		1,603,257	7.26%	116,396	0.141582%	1,475,710						
State	019200	ND Public Employees Retirement System	1,878,331	7.16%	134,488	0.170274%	5,356,856		1,998,762	7.26%	145,110	0.176508%	1,839,744						
State of ND	020100	Public Instruction	4,192,589	7.16%	300,189	0.380066%	11,956,958		5,006,600	7.26%	363,479	0.442127%	4,608,292						
State	020200	Education Standards & Practice	506,304	7.16%	36,251	0.045897%	1,443,929		519,060	7.26%	37,684	0.045838%	477,770						
State	021500	ND University System Office	1,080,395	7.16%	77,356	0.097940%	3,081,213		1,011,048	7.26%	73,402	0.089284%	930,608						
State of ND	022300	ND Youth Correctional Center	3,493,268	7.16%	250,118	0.316671%	9,962,537		3,118,187	7.26%	226,380	0.275363%	2,870,110						
State of ND	022400	Juvenile Services - DOCR	1,755,352	7.16%	125,683	0.159126%	5,006,138		1,874,468	7.26%	136,086	0.165532%	1,725,341						
State	022600	Land Department	1,911,670	7.16%	138,876	0.173297%	5,451,961		2,083,266	7.26%	151,245	0.183971%	1,917,531						
State of ND	022700	Bismarck State College	4,916,124	7.16%	351,994	0.445656%	14,020,433		4,744,934	7.26%	344,482	0.419019%	4,367,437						
State	022800	Lake Region State College	1,910,241	7.16%	136,773	0.173167%	5,447,871		1,844,605	7.26%	133,918	0.162895%	1,697,855						
State	022900	Williston State College	1,036,173	7.16%	74,190	0.093931%	2,955,089		964,302	7.26%	70,008	0.085156%	887,581						
State	023000	University Of North Dakota	37,704,520	7.16%	2,699,644	3.417987%	107,530,603		38,668,933	7.26%	2,807,365	3.414805%	35,592,531						
State	023500	North Dakota State University	32,052,326	7.16%	2,294,947	2.905605%	91,410,955		31,559,099	7.26%	2,291,191	2.786944%	29,048,333						
State	023800	ND St College Of Science	5,234,100	7.16%	374,762	0.474811%	14,927,274		5,077,898	7.26%	368,655	0.448423%	4,673,915						
State	023900	Dickinson State University	2,321,430	7.16%	166,214	0.210442%	6,620,550		2,099,716	7.26%	152,439	0.185423%	1,932,665						
State	024000	Mayville State University	3,157,708	7.16%	226,092	0.286252%	9,005,549		3,001,701	7.26%	217,923	0.265076%	2,762,889						
State	024100	Minot State University	5,283,614	7.16%	378,307	0.478970%	15,068,499		5,188,440	7.26%	376,710	0.458220%	4,776,030						
State	024200	Valley City State University	2,050,207	7.16%	146,795	0.185855%	5,847,038		2,020,876	7.26%	146,716	0.178461%	1,860,100						
State of ND	025000	ND State Library	1,190,911	7.16%	85,269	0.107958%	3,396,382		1,078,315	7.26%	78,286	0.095225%	992,531						
State of ND	025200	SCHOOL FOR THE DEAF	1,333,650	7.16%	95,489	0.120898%	3,803,477		1,356,724	7.26%	98,498	0.119811%	1,248,791						
State of ND	025300	School For The Blind	631,217	7.16%	45,195	0.057211%	1,800,185		794,024	7.26%	57,646	0.070119%	730,851						
State	026100	ND Board Of Nursing	671,855	7.16%	48,105	0.060905%	1,916,084		760,502	7.26%	55,212	0.067159%	699,999						
State of ND	027000	Career & Technical Education	1,830,393	7.16%	131,056	0.165929%	5,220,162		2,141,572	7.26%	155,478	0.189120%	1,971,199						
State of ND	030100	ND Department Of Health	11,173,874	7.16%	800,049	1.012933%	31,867,089		14,172,312	7.26%	1,028,910	1.251539%	13,044,798						
State of ND	030300	Mental Health	8,722,110	7.16%	624,503	0.790676%	24,874,836		9,227,801	7.26%	669,938	0.814895%	8,493,655						
State of ND	031000	Life Skills and Transition Center	12,187,943	7.16%	872,657	1.104860%	34,759,132		11,629,906	7.26%	844,331	1.027022%	10,704,656						
State of ND	031200	North Dakota State Hospital	16,397,024	7.16%	1,174,027	1.486422%	46,763,154		16,148,761	7.26%	1,172,400	1.426077%	14,864,008						
State of ND	031300	ND Veterans Home	4,713,900	7.16%	337,515	0.427324%	13,443,705		4,589,149	7.26%	333,172	0.405262%	4,224,048						
State of ND	031600	Indian Affairs Commission	292,037	7.16%	20,910	0.026474%	832,878		119,988	7.26%	8,711	0.010596%	110,442						
State of ND	032100	Veterans Affairs Department	403,476	7.16%	28,889	0.036575%	1,150,689		435,689	7.26%	31,631	0.038475%	401,025						
State of ND	032500	Department Of Human Services	77,388,659	7.16%	5,541,028	7.015430%	220,706,929		83,506,676	7.26%	6,062,585	7.374369%	76,863,088						
State of ND	036000	Protection & Advocacy Project	1,848,479	7.16%	132,351	0.167568%	5,271,725		1,803,253	7.26%	130,916	0.159243%	1,659,791						
State	038000	Job Service North Dakota	8,748,788	7.16%	626,413	0.793094%	24,950,907		9,704,917	7.26%	704,577	0.857029%	8,932,818						
State	040100	Insurance Department	2,044,675	7.16%	146,399	0.185354%	5,831,277		2,137,668	7.26%	155,195	0.188775%	1,967,603						
State of ND	040500	Industrial Commission	7,211,047	7.16%	516,311	0.653695%	20,565,385		7,082,189	7.26%	514,167	0.625419%	6,518,746						
State of ND	040600	ND Department Of Labor	724,564	7.16%	51,879	0.065683%	2,066,401		625,730	7.26%	45,428	0.055257%	575,944						
State of ND	040800	Public Service Commission	2,910,500	7.16%	208,392	0.263842%	8,300,526		2,934,649	7.26%	213,056	0.259155%	2,701,174						
State of ND	041200	Aeronautics Commission	405,029	7.16%	29,000	0.036717%	1,155,125		461,243	7.26%	33,486	0.040732%	424,550						
State of ND	041300	Department Of Financial Institutions	2,184,075	7.16%	156,380	0.197991%	6,228,839		2,303,456	7.26%	167,231	0.203415%	2,120,196						
State of ND	041400	ND Securities Department	685,723	7.16%	49,098	0.062162%	1,955,630		702,017	7.26%	50,966	0.061994%	646,164						
State	042600	State Board Of Law Examiners	313,616	7.16%	22,455	0.028430%	894,414		333,288	7.26%	24,197	0.029432%	306,770						
State of ND	042700	ND State Board Of Cosmetology	104,316	7.16%	7,469	0.009456%	297,488		106,983	7.26%	7,767	0.009448%	98,477						
State	042800	ND State Plumbing Board	401,088	7.16%	28,718	0.036359%	1,143,862		411,120	7.26%	29,847	0.036305%	378,407						
State	047100	Bank Of North Dakota	10,839,027	7.16%	776,074	0.982579%	30,912,146		11,289,323	7.26%	819,605	0.996946%	10,391,174						
State	047200	Public Finance Authority	151,100	7.16%	10,819	0.013698%	430,942		206,670	7.26%	15,004	0.018251%	190,230						
State	047300	Housing Finance Agency	2,375,581	7.16%	170,092	0.215351%	6,774,989		2,627,418	7.26%	190,751	0.232024%	2,418,387						
State	047500	Mill & Elevator Association	9,048,978	7.16%	647,907	0.820370%	25,807,034		9,206,923	7.26%	668,423	0.813052%	8,474,445						
State	048500	Workforce Safety & Insurance	15,273,282	7.16%	1,093,567	1.384552%	43,558,302		15,126,528	7.26%	1,098,186	1.335805%	13,923,103						
State of ND	050200	Field Services Division	7,669,380	7.16%	549,128	0.695244%	21,872,525		8,230,309	7.26%	597,520	0.726808%	7,575,524						
State of ND	050400	Highway Patrol	1,831,652	7.16%	131,146	0.166043%	5,223,748		1,827,796	7.26%	132,698	0.161410%	1,682,377						

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Net Pension Liability by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2020					As of June 30, 2021				
			2020 Payroll	Current	Estimated	Proportionate	Net Pension	2021 Payroll	Current	Estimated	Proportionate	Net Pension
				Contribution	2020-2021		Liability under		Contribution	2021-2022		Liability under
				Rate	Contribution	Share	Current Discount		Rate	Contribution	Share	Current Discount
State of ND	051700	Department Of Corrections Transitional Services	\$ 2,204,422	7.16%	\$ 157,837	0.199835%	\$ 6,286,852	\$ 2,572,760	7.26%	\$ 186,782	0.227197%	\$ 2,368,076
State of ND	051800	James River Correctional Ctr	9,029,264	7.16%	646,495	0.818520%	25,750,814	9,876,629	7.26%	717,043	0.872193%	9,090,872
State of ND	051900	State Penitentiary	12,378,878	7.16%	886,328	1.122169%	35,303,677	12,880,379	7.26%	935,116	1.137450%	11,855,648
State	052000	Rough Rider Industries	1,446,285	7.16%	103,554	0.131108%	4,124,686	1,559,542	7.26%	113,223	0.137721%	1,435,467
State of ND	053000	Department Of Corrections And Rehabilitation	7,955,295	7.16%	569,599	0.721163%	22,687,942	8,298,748	7.26%	602,489	0.732852%	7,638,520
State of ND	054000	Adjutant General ND National Guard	10,415,223	7.16%	745,730	0.944160%	29,703,476	10,807,424	7.26%	784,619	0.954390%	9,947,612
State of ND	060100	Department Of Commerce	3,609,692	7.16%	258,454	0.327225%	10,294,569	3,897,053	7.26%	282,926	0.344144%	3,587,015
State of ND	060200	Dept Of Agriculture	4,306,549	7.16%	308,349	0.390397%	12,281,973	4,195,754	7.26%	304,612	0.370522%	3,861,953
State of ND	060700	Milk Marketing Board	136,800	7.16%	9,795	0.012401%	390,138	70,300	7.26%	5,104	0.006208%	64,706
State of ND	060800	ND Oilseed Council	33,594	7.16%	2,405	0.003045%	95,796	34,602	7.26%	2,512	0.003056%	31,853
State	061100	ND Soybean Council	381,959	7.16%	27,348	0.034625%	1,089,310	392,818	7.26%	28,519	0.034689%	361,554
State of ND	061400	ND Corn Utilization Council	147,252	7.16%	10,543	0.013349%	419,962	155,796	7.26%	11,311	0.013758%	143,400
State of ND	061600	State Seed Department	1,537,252	7.16%	110,067	0.139355%	4,384,138	1,549,345	7.26%	112,482	0.136821%	1,426,086
State	062400	Beef Commission	248,484	7.16%	17,791	0.022526%	708,673	206,316	7.26%	14,979	0.018220%	189,907
State of ND	062500	ND Wheat Commission	462,948	7.16%	33,147	0.041967%	1,320,291	474,492	7.26%	34,448	0.041902%	436,745
State of ND	062600	ND Barley Council	152,004	7.16%	10,883	0.013779%	433,490	152,004	7.26%	11,035	0.013423%	139,908
State	065000	State Fair Association	913,866	7.16%	65,433	0.082844%	2,606,290	1,039,021	7.26%	75,433	0.091755%	956,633
State of ND	067000	Racing Commission	130,632	7.16%	9,353	0.011842%	372,552	134,412	7.26%	9,758	0.011870%	123,721
State of ND	070100	Historical Society	3,905,146	7.16%	279,608	0.354009%	11,137,199	4,384,116	7.26%	318,287	0.387156%	4,035,329
State of ND	070900	ND Council On The Arts	326,002	7.16%	23,342	0.029553%	929,744	354,826	7.26%	25,760	0.031334%	326,594
State of ND	072000	Game & Fish Department	10,905,400	7.16%	780,827	0.988595%	31,101,410	11,296,689	7.26%	820,140	0.997596%	10,397,949
State of ND	075000	Parks & Recreation Department	3,383,387	7.16%	242,251	0.306710%	9,649,162	3,827,324	7.26%	277,864	0.337986%	3,520,330
State of ND	077000	Water Commission	5,899,554	7.16%	422,408	0.534806%	16,825,111	6,205,816	7.26%	450,542	0.548028%	5,712,099
State	080100	Department Of Transportation	58,607,157	7.16%	4,196,272	5.312851%	167,143,430	59,520,816	7.26%	4,321,211	5.256208%	54,785,485
State	090000	ND State Board Of Accountancy	100,200	7.16%	7,174	0.009083%	285,753	108,175	7.26%	7,854	0.009553%	99,571
State	090100	Board Of Medical Examiners	342,964	7.16%	24,556	0.031090%	978,098	289,002	7.26%	20,982	0.025521%	266,006
State	090200	Board Of Pharmacy	261,144	7.16%	18,698	0.023673%	744,758	271,596	7.26%	19,718	0.023984%	249,985
State	090600	Real Estate Commission	191,688	7.16%	13,725	0.013777%	546,684	193,133	7.26%	14,021	0.017055%	177,764
State	090900	Electrical Board	1,761,436	7.16%	126,119	0.159678%	5,023,504	1,636,856	7.26%	118,836	0.144549%	1,506,635
State	095001	ND System Information Technology Services	2,075,683	7.16%	148,619	0.188165%	5,919,711	2,298,302	7.26%	166,857	0.202960%	2,115,453
District Health Unit	100002	McIntosh District Health Unit	92,287	7.16%	6,608	0.008366%	263,196	133,104	7.26%	9,663	0.011754%	122,512
District Health Unit	100003	Wells County Dist Health Unit	194,721	7.16%	13,942	0.017652%	555,336	312,251	7.26%	22,669	0.027574%	287,404
District Health Unit	100004	Central Valley Health Unit	1,056,480	7.16%	75,644	0.095772%	3,013,008	1,083,547	7.26%	78,666	0.095687%	997,346
District Health Unit	100005	Dickey County Health District	228,731	7.16%	16,377	0.020735%	652,328	253,975	7.26%	18,439	0.022428%	233,767
District Health Unit	100006	Emmons County Public Health	194,843	7.16%	13,951	0.017663%	555,682	240,790	7.26%	17,481	0.021264%	221,635
District Health Unit	100007	Rolette County Public Health	493,485	7.16%	35,334	0.044735%	1,407,373	555,903	7.26%	40,359	0.049091%	511,676
District Health Unit	100008	Towner County Public Health Unit	152,634	7.16%	10,929	0.013837%	435,315	143,685	7.26%	10,432	0.012689%	132,258
District Health Unit	100009	Nelson-Griggs District Health Unit	160,839	7.16%	11,516	0.014580%	458,690	165,623	7.26%	12,024	0.014626%	152,447
District Health Unit	100010	First District Health Unit	2,185,083	7.16%	156,452	0.198082%	6,231,702	2,227,874	7.26%	161,744	0.196741%	2,050,633
District Health Unit	100011	Lake Region District Health Unit	944,074	7.16%	67,596	0.085582%	2,692,428	1,054,466	7.26%	76,554	0.093119%	970,580
District Health Unit	100012	Garrison Diversion Conservancy District	2,069,933	7.16%	148,207	0.187643%	5,903,289	2,044,168	7.26%	148,407	0.180518%	1,881,540
District Health Unit	100013	Upper Missouri Health Unit	1,240,595	7.16%	88,827	0.112462%	3,538,079	1,386,387	7.26%	100,652	0.122430%	1,276,089
District Health Unit	100014	Kidder County District Health Unit	64,125	7.16%	4,591	0.005813%	182,878	69,278	7.26%	5,030	0.006118%	63,768
District Health Unit	100015	Southwestern District Health Unit	1,373,644	7.16%	98,353	0.124523%	3,917,520	1,437,642	7.26%	104,373	0.126956%	1,323,263
District Health Unit	100017	City-County Health District	675,048	7.16%	48,333	0.061194%	1,925,176	697,491	7.26%	50,638	0.061595%	642,005
District Health Unit	100018	Sargent County District Health Unit	154,654	7.16%	11,073	0.014020%	441,072	122,310	7.26%	8,880	0.010801%	112,579
District Health Unit	100019	Trall District Health Unit	180,024	7.16%	12,890	0.016320%	513,431	187,248	7.26%	13,594	0.016536%	172,355
District Health Unit	100021	Cavaller County Health Dist	114,147	7.16%	8,173	0.010348%	325,550	157,727	7.26%	11,451	0.013929%	145,182
District Health Unit	100022	Walsh County Health District	320,412	7.16%	22,941	0.029046%	913,793	452,486	7.26%	32,850	0.039958%	416,482
District Health Unit	100023	Custer Health Unit	1,468,842	7.16%	105,169	0.133153%	4,189,022	1,415,784	7.26%	102,786	0.125026%	1,303,147
Political Subdivision	100024	Southwest Water Users District	464,084	7.16%	33,228	0.042070%	1,323,531	525,848	7.26%	38,177	0.046437%	484,013
City	200002	City Of Mayville	88,672	7.16%	6,349	0.008038%	252,877	110,361	7.26%	8,012	0.009746%	101,583
City	200003	City Of Drayton	137,362	7.16%	9,835	0.012452%	391,743	49,581	7.26%	3,600	0.004378%	45,632
City	200004	City Of Fessenden	-	7.16%	-	0.000000%	-	-	7.26%	-	0.000000%	-
City	200005	City Of Westhope	166,242	7.16%	11,903	0.015070%	474,105	112,080	7.26%	8,137	0.009898%	103,167
City	200006	City Of Belfield	247,378	7.16%	17,712	0.022425%	705,495	161,543	7.26%	11,728	0.014266%	148,695
City	200007	City Of Beulah	424,025	7.16%	30,360	0.038439%	1,209,299	521,102	7.26%	37,832	0.046018%	479,646
City	200008	City Of Rolla	455,139	7.16%	32,588	0.041259%	1,298,017	350,473	7.26%	25,444	0.030950%	322,592
City	200009	City Of New Town	1,249,527	7.16%	89,466	0.113272%	3,563,561	1,248,310	7.26%	90,627	0.110237%	1,149,001
City	200010	City Of Cavalier	485,891	7.16%	34,790	0.044047%	1,385,728	514,808	7.26%	37,375	0.045462%	473,851
City	200011	City Of Harvey	611,215	7.16%	43,763	0.055408%	1,743,148	596,058	7.26%	43,274	0.052637%	548,636
City	200012	City Of Napoleon	166,590	7.16%	11,928	0.015102%	475,112	168,240	7.26%	12,214	0.014857%	154,855
City	200014	City Of Grand Forks	25,721,548	7.16%	1,841,663	2.331707%	73,356,001	17,405,321	7.26%	1,263,626	1.537042%	16,020,597
City	200015	City Of Killdeer	932,658	7.16%	66,778	0.084547%	2,659,867	777,247	7.26%	56,428	0.068638%	715,414

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Net Pension Liability by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2020					As of June 30, 2021				
			2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200016	City Of Ellendale	\$ 329,138	7.16%	\$ 23,566	0.039837%	\$ 938,678	\$ 293,584	7.26%	\$ 21,314	0.025926%	\$ 270,227
City	200017	City Of Wishek	253,988	7.16%	18,186	0.023024%	724,340	257,749	7.26%	18,713	0.022761%	237,238
City	200018	City Of Granville	45,011	7.16%	3,223	0.004080%	128,358	-	7.26%	-	0.000000%	-
City	200019	City Of Linton	250,588	7.16%	17,942	0.022716%	714,650	263,297	7.26%	19,115	0.023251%	242,345
City	200020	City Of Finley	80,940	7.16%	5,795	0.007337%	230,824	77,039	7.26%	5,593	0.006803%	70,908
City	200021	City Of Wilton	135,096	7.16%	9,673	0.012247%	385,293	132,711	7.26%	9,635	0.011720%	122,158
City	200022	City Of Ray	201,592	7.16%	14,434	0.018275%	574,935	219,096	7.26%	15,906	0.019348%	201,664
City	200025	City Of Medora	225,937	7.16%	16,177	0.020482%	644,368	263,027	7.26%	19,096	0.023228%	242,106
City	200026	City Of Velva	193,656	7.16%	13,866	0.017555%	552,284	197,830	7.26%	14,362	0.017470%	182,090
City	200028	City Of Thompson	134,805	7.16%	9,652	0.012220%	384,444	138,339	7.26%	10,043	0.012217%	127,338
City	200029	City Of Williston	11,946,701	7.16%	855,384	1.082991%	34,071,129	13,425,058	7.26%	974,659	1.185550%	12,356,994
City	200030	City Of Bowman	617,869	7.16%	44,239	0.056011%	1,762,118	647,799	7.26%	47,030	0.057206%	596,258
City	200031	City Of Tioga	1,054,612	7.16%	75,510	0.095603%	3,007,691	1,056,737	7.26%	76,719	0.093319%	972,664
City	200033	City Of Rhame	54,706	7.16%	3,917	0.004959%	156,011	52,940	7.26%	3,843	0.004675%	48,728
City	200035	City Of Fargo	36,343,235	7.16%	2,602,176	3.294584%	103,648,318	38,059,358	7.26%	2,763,109	3.360974%	35,031,450
City	200036	City Of Jamestown	5,312,955	7.16%	380,408	0.481630%	15,152,183	5,560,181	7.26%	403,669	0.491013%	5,117,831
City	200037	City Of Beach	267,917	7.16%	19,183	0.024287%	764,074	280,528	7.26%	20,366	0.024773%	258,209
City	200038	City Of Glenburn	64,695	7.16%	4,632	0.005865%	184,514	65,602	7.26%	4,763	0.005793%	60,380
City	200040	City Of Kulm	83,021	7.16%	5,944	0.007526%	236,770	84,115	7.26%	6,107	0.007428%	77,422
City	200041	City Of Harwood	150,880	7.16%	10,803	0.013678%	430,313	159,774	7.26%	11,600	0.014109%	147,058
City	200043	City Of Dickinson	4,581,351	7.16%	328,025	0.415308%	13,065,679	5,149,095	7.26%	373,824	0.454710%	4,739,445
City	200045	City Of Mapleton	153,081	7.16%	10,961	0.013877%	436,573	107,808	7.26%	7,827	0.009520%	99,227
City	200046	City Of Wahpeton	2,523,417	7.16%	180,677	0.228753%	7,196,618	2,631,808	7.26%	191,069	0.232412%	2,422,432
City	200047	City Of Bottineau	501,685	7.16%	35,921	0.045479%	1,430,779	570,631	7.26%	41,428	0.050392%	525,236
City	200049	City Of Elgin	73,352	7.16%	5,252	0.006649%	209,179	65,163	7.26%	4,731	0.005754%	59,974
City	200050	City Of Rugby	602,231	7.16%	43,120	0.054593%	1,717,507	614,090	7.26%	44,583	0.054230%	565,240
City	200051	City Of New Salem	109,064	7.16%	7,809	0.009887%	311,047	125,408	7.26%	9,105	0.011075%	115,435
City	200052	City Of Walhalla	259,151	7.16%	18,555	0.023493%	739,095	289,416	7.26%	21,012	0.025558%	266,391
City	200053	City Of Gwinner	162,899	7.16%	11,664	0.014767%	464,573	165,020	7.26%	11,980	0.014573%	151,894
City	200054	City Of Kenmare	287,943	7.16%	20,617	0.026103%	821,206	297,555	7.26%	21,602	0.026277%	273,885
City	200055	City Of Watford City	2,953,801	7.16%	211,492	0.267768%	8,424,039	2,684,164	7.26%	194,870	0.237035%	2,470,611
City	200057	City Of Cooperstown	153,936	7.16%	11,022	0.013955%	439,027	174,247	7.26%	12,650	0.015388%	160,389
City	200058	City Of New England	101,766	7.16%	7,286	0.009225%	290,220	105,421	7.26%	7,654	0.009310%	97,038
City	200059	City Of Carrington	572,240	7.16%	40,972	0.051875%	1,631,999	669,312	7.26%	48,592	0.059106%	616,062
City	200060	City Of Mott	125,814	7.16%	9,008	0.011405%	358,804	133,923	7.26%	9,723	0.011827%	123,273
City	200061	City Of Larimore	174,404	7.16%	12,487	0.015810%	497,386	181,426	7.26%	13,172	0.016022%	166,997
City	200062	City Of Sherwood	40,548	7.16%	2,903	0.003676%	115,648	-	7.26%	-	0.000000%	-
City	200063	City Of Lamoure	105,728	7.16%	7,570	0.009584%	301,515	191,840	7.26%	13,928	0.016941%	176,576
City	200064	City Of Michigan	68,575	7.16%	4,910	0.006216%	195,557	59,682	7.26%	4,333	0.005270%	54,929
City	200065	City Of Park River	471,724	7.16%	33,775	0.042763%	1,345,333	474,357	7.26%	34,438	0.041890%	436,620
City	200067	City Of Hatton	84,338	7.16%	6,039	0.007645%	240,513	40,654	7.26%	2,951	0.003590%	37,419
City	200069	City Of Northwood	282,159	7.16%	20,203	0.025578%	804,689	282,848	7.26%	20,535	0.024978%	260,346
City	200070	City Of Powers Lake	41,012	7.16%	2,936	0.003718%	116,969	41,484	7.26%	3,012	0.003663%	38,179
City	200072	City Of Towner	98,420	7.16%	7,047	0.008922%	280,688	113,070	7.26%	8,209	0.009985%	104,074
City	200073	City Of Pembina	81,575	7.16%	5,841	0.007395%	232,648	89,296	7.26%	6,483	0.007886%	82,196
City	200075	City Of Underwood	93,288	7.16%	6,679	0.008457%	266,059	92,093	7.26%	6,686	0.008133%	84,770
City	200076	City Of New Leipzig	38,240	7.16%	2,738	0.003467%	109,073	-	7.26%	-	0.000000%	-
City	200077	City Of Stanley	824,932	7.16%	59,065	0.074782%	2,352,658	885,962	7.26%	64,321	0.078238%	815,475
City	200080	City Of Crosby	156,964	7.16%	11,239	0.014229%	447,647	186,531	7.26%	13,542	0.016472%	171,688
City	200083	City Of Grafton	1,670,227	7.16%	119,588	0.151409%	4,763,360	1,717,374	7.26%	124,681	0.151659%	1,580,743
City	200084	City Of Emerado	108,893	7.16%	7,797	0.009871%	310,544	86,642	7.26%	6,290	0.007651%	79,746
City	200085	City Of Lincoln	322,033	7.16%	23,058	0.029193%	918,418	245,218	7.26%	17,803	0.021655%	225,710
City	200086	City Of Minto	82,568	7.16%	5,912	0.007485%	235,480	95,528	7.26%	6,935	0.008436%	87,928
City	200087	City Of Ashley	121,174	7.16%	8,676	0.010985%	345,590	122,882	7.26%	8,921	0.010852%	113,110
City	200088	City Of Neche	44,112	7.16%	3,158	0.003999%	125,809	44,772	7.26%	3,250	0.003954%	41,213
City	200089	City Of Surrey	235,062	7.16%	16,830	0.021309%	670,386	185,909	7.26%	13,497	0.016417%	171,114
City	200090	City Of Hankinson	212,319	7.16%	15,202	0.019247%	605,515	267,736	7.26%	19,438	0.023643%	246,431
City	200091	City Of New Rockford	221,039	7.16%	15,826	0.020038%	630,400	205,866	7.26%	14,946	0.018180%	189,490
City	200092	City Of Minot	6,031,001	7.16%	431,820	0.546722%	17,199,991	7,412,237	7.26%	538,128	0.654565%	6,822,535
City	200094	City Of West Fargo	8,401,775	7.16%	601,567	0.761637%	23,961,263	10,279,796	7.26%	746,313	0.907796%	9,461,963
City	200097	City Of Devils Lake	1,406,686	7.16%	100,719	0.127519%	4,011,775	1,437,544	7.26%	104,366	0.126948%	1,323,180
City	200098	City Of Oakes	566,502	7.16%	40,562	0.051354%	1,615,608	542,738	7.26%	39,403	0.047929%	499,564
City	200100	City Of Mohall	160,652	7.16%	11,503	0.014563%	458,155	165,527	7.26%	12,017	0.014617%	152,353
City	200101	City Of Lidgerwood	78,586	7.16%	5,627	0.007124%	224,123	80,252	7.26%	5,826	0.007087%	73,868

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2020										As of June 30, 2021									
				Current	Estimated		Net Pension						Current	Estimated		Net Pension			
Employer Type	Employer ID	Employer	2020 Payroll	Contribution	Rate	Contribution	Share	Liability under	Current Discount	Rate	2021 Payroll	Contribution	Rate	Contribution	Share	Liability under			
City	200102	City Of McClusky	\$ 35,360	7.16%	\$ 2,532	0.003205%	\$ 100,830	\$ -	7.26%	\$ -	0.000000%	\$ -							
City	200103	City Of Burlington	151,479	7.16%	10,846	0.013732%	432,012	184,726	7.26%	13,411	0.016313%	170,030							
City	200104	City Of Lisbon	458,646	7.16%	32,839	0.041577%	1,308,021	517,525	7.26%	37,572	0.045702%	476,352							
City	200110	City Of Halliday	125,100	7.16%	8,957	0.011341%	356,790	139,194	7.26%	10,105	0.012292%	128,120							
City	200111	City Of Maddock	95,490	7.16%	6,837	0.008656%	272,320	153,866	7.26%	11,171	0.013588%	141,628							
City	200114	City of Regent	47,806	7.16%	3,423	0.004334%	136,349	52,268	7.26%	3,795	0.004616%	48,113							
City	200115	City of Lakota	224,127	7.16%	16,047	0.020318%	639,209	237,479	7.26%	17,241	0.020971%	218,581							
City	200117	City of Alexander	139,468	7.16%	9,986	0.012643%	397,751	153,525	7.26%	11,146	0.013558%	141,315							
City	200118	City of Berthold	23,247	7.16%	1,664	0.002107%	66,287	44,376	7.26%	3,222	0.003919%	40,848							
City	200119	City of Carson	78,784	7.16%	5,641	0.007142%	224,689	82,045	7.26%	5,956	0.007245%	75,515							
City	200120	City of Dodge	44,159	7.16%	3,162	0.004003%	125,935	87,080	7.26%	6,322	0.007690%	80,153							
City	200123	City of Grenora	101,579	7.16%	7,273	0.009208%	289,686	103,376	7.26%	7,505	0.009129%	95,152							
City	200124	City of Kindred	134,349	7.16%	9,619	0.012179%	383,154	136,415	7.26%	9,904	0.012047%	125,566							
City	200125	City of Richardson	98,096	7.16%	7,024	0.008893%	279,776	95,268	7.26%	6,916	0.008413%	87,689							
County	300001	Adams County	575,091	7.16%	41,177	0.052133%	1,640,115	586,544	7.26%	42,583	0.051797%	539,880							
County	300002	Barnes County	2,454,420	7.16%	175,736	0.222498%	6,999,835	2,518,768	7.26%	182,863	0.222429%	2,318,379							
County	300003	Benson County	1,250,286	7.16%	89,520	0.113341%	3,565,732	1,298,190	7.26%	94,249	0.114642%	1,194,914							
County	300004	Billings County	5,985,320	7.16%	428,549	0.542581%	17,069,714	5,833,012	7.26%	423,477	0.551506%	5,368,953							
County	300005	Bottineau County	3,782,037	7.16%	270,794	0.342849%	10,786,103	3,785,352	7.26%	274,817	0.334280%	3,484,202							
County	300006	Bowman County	1,145,419	7.16%	82,012	0.103834%	3,266,640	1,177,853	7.26%	85,512	0.104015%	1,084,149							
County	300007	Burke County	1,558,408	7.16%	111,582	0.141273%	4,444,479	1,650,187	7.26%	119,804	0.145726%	1,518,903							
County	300008	Burling County	17,239,109	7.16%	1,234,320	1.562758%	49,164,701	17,794,295	7.26%	1,291,866	1.571392%	16,378,627							
County	300009	Cass County	16,984,432	7.16%	1,216,085	1.539671%	48,438,379	17,296,613	7.26%	1,255,734	1.527442%	15,920,536							
County	300010	Cavalier County	3,351,077	7.16%	239,937	0.303782%	9,557,047	3,455,884	7.26%	250,897	0.305185%	3,180,945							
County	300011	Dickey County	1,373,279	7.16%	98,327	0.124490%	3,916,482	1,514,956	7.26%	109,986	0.133784%	1,394,431							
County	300012	Divide County	2,223,858	7.16%	159,228	0.201597%	6,342,285	2,102,630	7.26%	152,651	0.185681%	1,935,354							
County	300013	Dunn County	4,230,685	7.16%	302,917	0.383520%	12,065,621	4,379,554	7.26%	317,956	0.386753%	4,031,129							
County	300014	Eddy County	793,014	7.16%	56,780	0.071888%	2,261,612	885,321	7.26%	64,274	0.078182%	814,891							
County	300015	Emmons County	2,554,954	7.16%	182,935	0.231611%	7,286,532	2,566,243	7.26%	186,309	0.226622%	2,362,082							
County	300016	Foster County	911,694	7.16%	65,277	0.082647%	2,600,092	920,629	7.26%	66,838	0.081300%	847,390							
County	300017	Golden Valley County	857,022	7.16%	61,363	0.077691%	2,444,175	997,365	7.26%	72,409	0.088076%	918,017							
County	300018	Grand Forks County	15,003,939	7.16%	1,074,282	1.360136%	42,790,170	15,462,806	7.26%	1,122,600	1.365501%	14,232,624							
County	300019	Grant County	937,557	7.16%	67,129	0.084991%	2,673,835	1,015,306	7.26%	73,711	0.089660%	934,527							
County	300020	Griggs County	572,750	7.16%	41,009	0.051921%	1,633,446	586,387	7.26%	42,572	0.051783%	539,734							
County	300021	Hettinger County	1,066,401	7.16%	76,354	0.096671%	3,041,290	1,069,616	7.26%	77,654	0.094456%	984,515							
County	300023	Lamoure County	1,730,479	7.16%	123,902	0.156871%	4,935,195	1,943,803	7.26%	141,120	0.171655%	1,789,161							
County	300024	Logan County	594,544	7.16%	42,569	0.053897%	1,695,611	535,517	7.26%	38,879	0.047291%	492,914							
County	300025	Mchenry County	1,181,656	7.16%	84,607	0.107119%	3,369,987	1,157,643	7.26%	84,045	0.102230%	1,065,544							
County	300026	Mcintosh County	948,371	7.16%	67,903	0.085972%	2,704,698	914,920	7.26%	66,423	0.080795%	842,127							
County	300027	Mckensie County	9,093,332	7.16%	651,083	0.824328%	25,933,535	8,372,271	7.26%	607,827	0.739345%	7,706,197							
County	300028	Mclean County	3,984,232	7.16%	285,271	0.361178%	11,362,737	4,220,475	7.26%	306,406	0.372705%	3,884,706							
County	300029	Mercer County	3,655,147	7.16%	261,709	0.331346%	10,424,216	3,725,298	7.26%	270,457	0.328976%	3,428,919							
County	300030	Morton County	6,080,026	7.16%	435,330	0.551166%	17,339,800	6,290,189	7.26%	456,668	0.555479%	5,789,761							
County	300031	Mountrail County	7,740,050	7.16%	554,188	0.701650%	22,074,059	7,720,554	7.26%	560,512	0.681792%	7,106,322							
County	300032	Nelson County	1,708,869	7.16%	122,355	0.154912%	4,873,565	1,741,875	7.26%	126,460	0.153823%	1,603,298							
County	300033	Oliver County	829,546	7.16%	59,395	0.075200%	2,365,808	770,038	7.26%	55,905	0.068001%	708,775							
County	300034	Pembina County	2,361,279	7.16%	169,068	0.214054%	6,734,185	2,438,854	7.26%	177,061	0.215372%	2,244,824							
County	300035	Pierce County	2,074,567	7.16%	148,539	0.188063%	5,916,502	1,952,909	7.26%	141,781	0.172459%	1,797,541							
County	300036	Ramsey County	5,061,850	7.16%	362,428	0.458866%	14,436,023	4,947,924	7.26%	359,219	0.436945%	4,554,280							
County	300037	Ransom County	1,561,863	7.16%	111,829	0.141586%	4,454,326	1,756,494	7.26%	127,521	0.155114%	1,616,754							
County	300038	Renville County	1,192,698	7.16%	85,397	0.108120%	3,401,478	1,339,482	7.26%	97,246	0.118288%	1,232,916							
County	300039	Richland County	6,704,950	7.16%	480,074	0.607817%	19,122,053	6,572,943	7.26%	477,196	0.580448%	6,050,013							
County	300040	Rolette County	1,031,418	7.16%	73,850	0.093500%	2,941,530	1,010,491	7.26%	73,362	0.089235%	930,097							
County	300041	Sargent County	486,889	7.16%	34,861	0.044137%	1,388,559	661,336	7.26%	48,013	0.058402%	608,724							
County	300042	Sheridan County	744,871	7.16%	53,333	0.067524%	2,124,319	731,483	7.26%	53,106	0.064596%	673,284							
County	300044	Slope County	1,214,346	7.16%	86,947	0.110083%	3,463,235	1,099,848	7.26%	79,849	0.097126%	1,012,345							
County	300045	Stark County	3,898,024	7.16%	279,099	0.353363%	11,116,876	3,851,703	7.26%	279,634	0.340139%	3,545,271							
County	300046	Steele County	947,581	7.16%	67,847	0.085900%	2,702,432	979,849	7.26%	71,137	0.086529%	901,892							
County	300047	Stutsman County	7,379,082	7.16%	528,342	0.668928%	21,044,618	7,606,357	7.26%	552,222	0.671708%	7,001,216							
County	300048	Towner County	1,100,756	7.16%	78,814	0.099786%	3,139,289	1,194,988	7.26%	86,756	0.105528%	1,099,919							
County	300049	Trail County	3,274,257	7.16%	234,437	0.296818%	9,337,958	3,132,347	7.26%	227,408	0.276614%	2,883,149							
County	300050	Walsh County	2,811,902	7.16%	201,332	0.254904%	8,019,334	2,313,975	7.26%	167,995	0.204344%	2,129,789							
County	300051	Ward County	10,360,833	7.16%	741,836	0.939229%	29,548,345	10,221,189	7.26%	742,058	0.902620%	9,408,013							
County	300052	Wells County	1,956,085	7.16%	140,056	0.177323%	5,578,620	1,955,452	7.26%	141,966	0.172684%	1,799,886							

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2020												As of June 30, 2021											
Employer Type	Employer ID	Employer	Current		Estimated	Proportionate	Net Pension		Current		Estimated	Proportionate	Net Pension										
			Contribution	Rate	2020-2021		Contribution	Rate	2021 Payroll	Contribution	Rate		2021-2022										
County	300053	Williams County	\$ 12,705,468	7.16%	\$ 909,712	1.151775%	\$ 36,235,088	\$ 12,960,381	7.26%	\$ 940,924	1.144515%	\$ 11,929,286											
School District	400002	Mcclusky Public Schools	165,660	7.16%	11,861	0.015017%	472,438	156,669	7.26%	11,374	0.013835%	144,202											
School District	400003	Lake Region Special Education Unit	412,747	7.16%	29,553	0.037416%	1,177,115	501,661	7.26%	36,421	0.044301%	461,750											
School District	400004	Lidgerwood Public School	405,067	7.16%	29,003	0.036720%	1,155,219	386,394	7.26%	28,052	0.034122%	355,654											
School District	400006	Halliday Public School	82,826	7.16%	5,930	0.007508%	236,203	138,377	7.26%	10,046	0.012220%	127,369											
School District	400007	Oliver-Mercer Special Education Unit	437,322	7.16%	31,312	0.039644%	1,247,209	436,781	7.26%	31,710	0.038572%	402,036											
School District	400008	Underwood School District #8	421,769	7.16%	30,199	0.038234%	1,202,850	427,829	7.26%	31,060	0.037781%	393,799											
School District	400010	New Town Public School District	1,870,864	7.16%	133,954	0.169597%	5,335,558	2,223,256	7.26%	161,408	0.196333%	2,046,380											
School District	400011	Bottineau Public School	1,407,799	7.16%	100,798	0.127620%	4,014,953	1,478,802	7.26%	107,361	0.130591%	1,361,151											
School District	400012	Peace Garden Special Services	344,790	7.16%	24,687	0.031256%	983,320	363,381	7.26%	26,381	0.032090%	334,474											
School District	400014	Bewlah Public School #27	1,109,364	7.16%	79,430	0.100566%	3,163,828	1,103,223	7.26%	80,094	0.097424%	1,015,451											
School District	400016	St John School District #3	824,214	7.16%	59,014	0.074717%	2,350,613	1,018,036	7.26%	73,909	0.089901%	937,039											
School District	400017	Ellendale Public School District #40	473,806	7.16%	33,925	0.042951%	1,351,248	397,514	7.26%	28,860	0.035104%	365,889											
School District	400018	Rural Cass Special Education Unit	237,421	7.16%	16,999	0.021523%	677,118	230,914	7.26%	16,764	0.020392%	212,546											
School District	400019	Fargo Public Schools	26,172,746	7.16%	1,873,969	2.372609%	74,642,787	26,560,966	7.26%	1,928,326	2.345565%	24,447,837											
School District	400020	Surrey Schools	569,439	7.16%	40,772	0.051621%	1,624,008	501,295	7.26%	36,394	0.044269%	461,416											
School District	400021	Jamestown Public School District #1	3,528,802	7.16%	252,662	0.319893%	10,063,902	3,519,067	7.26%	255,484	0.310764%	3,239,095											
School District	400023	Warwick Public School	883,790	7.16%	63,279	0.080117%	2,520,498	789,575	7.26%	57,323	0.069726%	726,754											
School District	400024	Souris Valley Special Services	417,940	7.16%	29,925	0.037887%	1,191,933	457,427	7.26%	33,209	0.040395%	421,037											
School District	400025	Rugby Public School District #5	808,247	7.16%	57,870	0.073269%	2,305,058	850,330	7.26%	61,734	0.075092%	782,684											
School District	400026	Billings County School District	353,115	7.16%	25,283	0.032011%	1,007,073	412,464	7.26%	29,945	0.036424%	379,648											
School District	400027	Belcourt School District #7	5,575,011	7.16%	399,171	0.505385%	15,899,520	5,796,430	7.26%	420,821	0.511875%	5,335,276											
School District	400028	West Fargo Public School #6	20,237,320	7.16%	1,448,992	1.845522%	57,715,399	20,302,512	7.26%	1,473,962	1.792889%	18,687,292											
School District	400029	Minot Public School District #1	18,921,139	7.16%	1,354,754	1.715237%	53,961,723	19,067,588	7.26%	1,384,307	1.683835%	17,550,621											
School District	400030	Beffield Public School #13	392,430	7.16%	28,098	0.035575%	1,119,197	342,243	7.26%	24,847	0.030223%	315,014											
School District	400031	Minto Public School District #20	341,352	7.16%	24,441	0.030944%	973,505	468,052	7.26%	33,981	0.041333%	430,814											
School District	400033	Harvey Public School Dist #38	732,361	7.16%	52,437	0.066390%	2,088,644	700,368	7.26%	50,847	0.061849%	644,652											
School District	400034	Oakes Public Schools	519,756	7.16%	37,215	0.047117%	1,482,311	569,020	7.26%	41,311	0.050249%	523,746											
School District	400035	Larimore Public School District #44	578,847	7.16%	41,445	0.052474%	1,650,843	576,154	7.26%	41,829	0.050879%	530,312											
School District	400036	Hazen Public School District #3	642,143	7.16%	45,977	0.058211%	1,831,331	704,471	7.26%	51,145	0.062211%	648,426											
School District	400038	Park River Area School District	645,228	7.16%	46,198	0.058491%	1,840,139	623,314	7.26%	45,253	0.055044%	573,724											
School District	400039	Hillsboro Public School	571,306	7.16%	40,906	0.051790%	1,629,324	502,589	7.26%	36,488	0.044383%	462,604											
School District	400040	Lisbon Public School	879,154	7.16%	62,947	0.079697%	2,507,285	927,139	7.26%	67,310	0.081874%	853,373											
School District	400042	Northern Cass School District # 97	799,894	7.16%	57,272	0.072512%	2,281,243	850,553	7.26%	61,750	0.075111%	782,882											
School District	400043	Mandaree Public School #36	1,085,810	7.16%	77,744	0.098431%	3,096,660	1,008,561	7.26%	73,222	0.089065%	928,325											
School District	400044	Thompson Public School	443,669	7.16%	31,767	0.040219%	1,265,298	558,223	7.26%	40,527	0.049296%	513,812											
School District	400045	Northern Plains Special Ed Unit	141,220	7.16%	10,111	0.012802%	402,754	138,572	7.26%	10,060	0.012237%	127,546											
School District	400046	Bowman County School District #1	730,613	7.16%	52,312	0.066231%	2,083,641	762,604	7.26%	55,365	0.067345%	701,937											
School District	400047	Apple Creek Elementary School	35,906	7.16%	2,571	0.003255%	102,403	41,134	7.26%	2,986	0.003632%	37,856											
School District	400048	Burke Central School	195,708	7.16%	14,013	0.017741%	558,136	178,644	7.26%	12,970	0.015776%	164,433											
School District	400049	Washburn Public School	379,223	7.16%	27,152	0.034377%	1,081,508	470,909	7.26%	34,188	0.041585%	433,441											
School District	400050	Enderlin Area School District #24	537,476	7.16%	38,483	0.048723%	1,532,836	514,811	7.26%	37,375	0.045462%	473,851											
School District	400051	Midkota School	345,729	7.16%	24,754	0.031341%	985,995	354,136	7.26%	25,710	0.031273%	325,959											
School District	400052	Velva Public School	416,731	7.16%	29,838	0.037777%	1,188,473	465,251	7.26%	33,777	0.041086%	428,240											
School District	400053	Sheyenne Valley Special Education Unit	783,356	7.16%	56,088	0.071013%	2,234,084	873,587	7.26%	63,422	0.077145%	804,083											
School District	400054	Center Stanton Public School	289,085	7.16%	20,698	0.026206%	824,446	231,365	7.26%	16,797	0.020432%	212,963											
School District	400055	Burleigh County Special Education Unit	62,085	7.16%	4,445	0.005628%	177,058	66,727	7.26%	4,844	0.005893%	61,423											
School District	400056	New Rockford Sheyenne Public School	455,816	7.16%	32,636	0.041321%	1,299,968	480,297	7.26%	34,870	0.042414%	442,081											
School District	400057	James River Multidistrict Special Education Unit	518,354	7.16%	37,114	0.046990%	1,478,315	536,804	7.26%	38,972	0.047404%	494,092											
School District	400058	Newburg United Public School	278,015	7.16%	19,906	0.025203%	792,892	315,368	7.26%	22,896	0.027850%	290,281											
School District	400059	Napoleon Public School District #2	338,933	7.16%	24,268	0.030725%	966,615	329,054	7.26%	23,889	0.029058%	302,872											
School District	400060	Yellowstone School District # 14	234,889	7.16%	16,818	0.021293%	669,882	252,358	7.26%	18,321	0.022285%	232,277											
School District	400061	Cavalier Public Schools	514,805	7.16%	36,860	0.046668%	1,468,185	561,850	7.26%	40,790	0.049616%	517,148											
School District	400062	Richland School District # 44	407,853	7.16%	29,202	0.036973%	1,163,178	438,509	7.26%	31,836	0.038724%	403,620											
School District	400063	Fort Totten School District # 30	416,932	7.16%	29,852	0.037796%	1,189,070	434,387	7.26%	31,536	0.038360%	399,826											
School District	400064	Bismarck Public Schools	29,060,447	7.16%	2,080,728	2.634385%	82,878,316	29,562,085	7.26%	2,146,207	2.610590%	27,210,194											
School District	400065	Solen Public School Dist #3	596,619	7.16%	42,718	0.054085%	1,701,526	635,606	7.26%	46,145	0.056130%	585,043											
School District	400068	Lakota Public School District # 66	255,662	7.16%	18,305	0.023176%	729,122	390,461	7.26%	28,347	0.034481%	359,396											
School District	400069	Stanley Community Public School District # 2	1,669,437	7.16%	119,532	0.151338%	4,761,126	1,515,356	7.26%	110,015	0.133819%	1,394,796											
School District	400070	Mandan Public School District #1	8,565,243	7.16%	613,271	0.776456%	24,427,472	8,812,535	7.26%	639,790	0.778224%	8,111,433											
School District	400072	Killdeer Public School #16	1,025,945	7.16%	73,458	0.093004%	2,925,926	1,010,900	7.26%	73,391	0.089271%	930,472											
School District	400073	Glenburn School District	467,415	7.16%	33,467	0.043772%	1,333,032	365,123	7.26%	26,508	0.032244%	336,079											
School District	400074	New Public School #8	853,071	7.16%	61,080	0.077333%	2,432,913	1,067,906	7.26%	77,530	0.094305%	982,942											
School District	400075	Williston Public School #1	9,947,800	7.16%	712,262	0.901787%	28,370,412	9,578,515	7.26%	695,400	0.845867%	8,816,476											

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer*

Main System (Continued)

As of June 30, 2020							As of June 30, 2021						
				Current	Estimated		Net Pension		Current	Estimated		Net Pension	
				Contribution	2020-2021	Proportionate	Liability under		Contribution	2021-2022	Proportionate	Liability under	
Employer Type	Employer ID	Employer	2020 Payroll	Rate	Contribution	Share	Current Discount	Rate	2021 Payroll	Rate	Share	Current Discount	
School District	400076	Valley City Public School	\$ 1,118,837	7.16%	\$ 80,109	0.101425%	\$ 3,190,852	\$ 1,037,944	7.26%	\$ 75,355	0.091660%	\$ 955,373	
School District	400077	Dickinson Public Schools	7,651,850	7.16%	547,872	0.693655%	21,822,535	7,883,170	7.26%	572,318	0.696153%	7,256,007	
School District	400078	Drayton Public School #19	450,521	7.16%	32,257	0.040841%	1,284,867	442,057	7.26%	32,093	0.039037%	406,883	
School District	400079	Mohall Lansford Sherwood School	404,456	7.16%	28,959	0.036665%	1,153,489	479,456	7.26%	34,809	0.042340%	441,310	
School District	400080	Westhope Public School #17	299,205	7.16%	21,423	0.027124%	853,327	324,046	7.26%	23,526	0.028616%	298,265	
School District	400081	Kindred Public School District #2	626,975	7.16%	44,891	0.056836%	1,788,073	717,902	7.26%	52,120	0.063397%	660,787	
School District	400082	Grafton Public School District #3	1,431,710	7.16%	102,510	0.129787%	4,083,127	1,367,996	7.26%	99,317	0.120806%	1,259,162	
School District	400083	Wilton Public School District	420,066	7.16%	30,077	0.038080%	1,198,005	462,134	7.26%	33,551	0.040810%	425,363	
School District	400084	Sheyenne Valley Career And Tech Center	150,026	7.16%	10,742	0.013600%	427,859	154,444	7.26%	11,213	0.013639%	142,159	
School District	400085	White Shield School Dist #85	1,097,796	7.16%	78,602	0.099517%	3,130,826	1,161,611	7.26%	84,333	0.102580%	1,069,192	
School District	400086	Tgv School District #60	1,807,062	7.16%	129,386	0.163814%	5,153,624	2,085,236	7.26%	151,388	0.184145%	1,919,344	
School District	400087	Turtle Lake Mercer School District #72	407,492	7.16%	29,176	0.036940%	1,162,140	456,787	7.26%	33,163	0.040338%	420,443	
School District	400088	Lamoure School District #8	550,469	7.16%	39,414	0.049901%	1,569,896	513,667	7.26%	37,292	0.045361%	472,798	
School District	400089	Divide County School Dist #1	760,712	7.16%	54,467	0.068960%	2,169,496	730,164	7.26%	53,010	0.064480%	672,075	
School District	400090	Mott/Regent School Dist #1	361,117	7.16%	25,856	0.032736%	1,029,882	499,218	7.26%	36,243	0.044085%	459,498	
School District	400091	United Public School District # 7	1,056,738	7.16%	75,662	0.095795%	3,013,731	1,137,010	7.26%	82,547	0.100408%	1,046,553	
School District	400092	Kulm Public School District #7	317,998	7.16%	22,769	0.028827%	906,904	349,152	7.26%	25,348	0.030833%	321,373	
School District	400093	Midway Public School District #128	571,511	7.16%	40,920	0.051809%	1,629,922	458,577	7.26%	33,293	0.040496%	422,090	
School District	400094	Dunseith School District #1	1,579,239	7.16%	113,074	0.143161%	4,503,876	1,820,095	7.26%	132,139	0.160730%	1,675,290	
School District	400095	Carrington School District #49	561,747	7.16%	40,221	0.050923%	1,602,048	684,270	7.26%	49,678	0.060427%	628,831	
School District	400096	Glen Ullin Public School #48	314,269	7.16%	22,502	0.028489%	896,270	288,187	7.26%	20,922	0.025449%	265,255	
School District	400099	Manvel Public School	378,134	7.16%	27,074	0.034279%	1,078,425	377,017	7.26%	27,371	0.033294%	347,024	
School District	400100	Maple Valley School District	301,576	7.16%	21,593	0.027338%	860,059	251,389	7.26%	18,251	0.022200%	231,391	
School District	400101	North Border School District #100	776,787	7.16%	55,618	0.070417%	2,215,334	818,525	7.26%	59,425	0.072283%	753,406	
School District	400102	Mckenzie City Public School #1	3,264,903	7.16%	233,767	0.295970%	9,311,280	3,697,169	7.26%	268,414	0.326492%	3,403,028	
School District	400103	Devils Lake Public School	3,004,994	7.16%	215,158	0.272408%	8,570,014	3,129,561	7.26%	227,206	0.276368%	2,880,585	
School District	400104	Mt Pleasant School Dist #4	501,586	7.16%	35,914	0.045470%	1,430,496	540,112	7.26%	39,212	0.047697%	497,146	
School District	400105	Central Cass Public School District #7	1,363,678	7.16%	97,639	0.123620%	3,889,112	1,491,134	7.26%	108,256	0.131680%	1,372,501	
School District	400106	Milnor Public School District #2	414,984	7.16%	29,713	0.037619%	1,183,502	415,422	7.26%	30,160	0.036685%	382,368	
School District	400107	Mapleton Public School	120,512	7.16%	8,629	0.010925%	343,703	220,208	7.26%	15,987	0.019446%	202,686	
School District	400108	Linton Public School District #36	457,175	7.16%	32,734	0.041444%	1,303,837	494,606	7.26%	35,908	0.043678%	455,256	
School District	400109	Triega Public School District #15	943,540	7.16%	67,557	0.085534%	2,690,918	1,179,112	7.26%	85,604	0.104126%	1,085,306	
School District	400114	Zeeland Public Schools	101,212	7.16%	7,247	0.009175%	288,647	110,180	7.26%	7,999	0.009730%	101,416	
School District	400117	Garrison Public School District #51	633,607	7.16%	45,366	0.057438%	1,807,012	751,656	7.26%	54,570	0.066378%	691,858	
School District	400118	Kenmare Public School District #28	419,603	7.16%	30,044	0.038038%	1,196,684	430,514	7.26%	31,255	0.038018%	396,262	
School District	400119	Lewis & Clark Public Schools	665,270	7.16%	47,633	0.060308%	1,897,303	796,085	7.26%	57,796	0.070301%	732,748	
School District	400120	Sw Special Education Unit	83,931	7.16%	6,009	0.007609%	239,381	84,401	7.26%	6,128	0.007453%	77,683	
School District	400121	North Valley Career & Technology Center	162,676	7.16%	11,648	0.014747%	463,944	196,608	7.26%	14,274	0.017362%	180,964	
School District	400122	Dakota Prairie Public School	744,423	7.16%	53,301	0.067483%	2,123,030	702,170	7.26%	50,978	0.062008%	646,310	
School District	400123	Beach Public School District #3	771,847	7.16%	55,264	0.069969%	2,201,240	743,711	7.26%	53,993	0.065676%	684,541	
School District	400124	Rosette Public School	275,707	7.16%	19,741	0.024993%	786,285	266,172	7.26%	19,324	0.023505%	244,993	
School District	400125	Drake Public School District	243,457	7.16%	17,432	0.022070%	694,327	250,194	7.26%	18,164	0.022094%	230,286	
School District	400137	New Salem Almont School District #49	597,872	7.16%	42,808	0.054198%	1,705,081	568,453	7.26%	41,270	0.050199%	523,224	
School District	400138	Max Public School	352,585	7.16%	25,245	0.031963%	1,005,563	357,552	7.26%	25,958	0.031575%	329,106	
School District	400139	East Central Special Education Unit	462,170	7.16%	33,091	0.041897%	1,318,089	523,298	7.26%	37,991	0.046212%	481,668	
School District	400140	North Sargent School District #3	401,753	7.16%	28,766	0.036420%	1,145,781	400,230	7.26%	29,057	0.035344%	368,391	
School District	400141	Wahpeton Public School District 37	1,506,478	7.16%	107,864	0.136565%	4,296,364	1,657,403	7.26%	120,327	0.146363%	1,525,542	
School District	400142	Medina Public School District #3	274,158	7.16%	19,630	0.024853%	781,881	306,899	7.26%	22,281	0.027102%	282,484	
School District	400143	Pingree-Buchanan School District	187,787	7.16%	13,446	0.017023%	535,547	220,339	7.26%	15,997	0.019458%	202,811	
School District	400144	West River Student Services	149,554	7.16%	10,708	0.013557%	426,506	209,155	7.26%	15,185	0.018470%	192,513	
School District	400145	Leeds Public School District 6	295,528	7.16%	21,160	0.026790%	842,819	258,581	7.26%	18,773	0.022835%	238,009	
School District	400147	Sawyer Public School	173,258	7.16%	12,405	0.015706%	494,114	203,839	7.26%	14,799	0.018001%	187,625	
School District	400148	Wilmar Multidistrict Special Education Unit	1,198,371	7.16%	85,803	0.108635%	3,417,680	1,474,903	7.26%	107,078	0.130247%	1,357,565	
School District	400149	Great Northwest Education Cooperative	141,757	7.16%	10,150	0.012851%	404,295	144,324	7.26%	10,478	0.012745%	132,841	
School District	400150	Anamoose Public School District #14	185,489	7.16%	13,281	0.016815%	529,003	231,289	7.26%	16,792	0.020425%	212,890	
School District	400151	South Prairie School District #70	678,325	7.16%	48,568	0.061491%	1,934,520	792,913	7.26%	57,565	0.070021%	729,829	
School District	400152	South East Education Cooperative	841,101	7.16%	60,223	0.072647%	2,398,747	1,028,943	7.26%	74,701	0.090865%	947,086	
School District	400153	South Heart Public School District #9	467,523	7.16%	33,475	0.042382%	1,333,347	519,510	7.26%	37,716	0.045877%	478,176	
School District	400154	Sargent Central Public School District #6	239,923	7.16%	17,178	0.021749%	684,228	254,677	7.26%	18,490	0.022490%	234,413	
School District	400155	Fairmount Public School	125,173	7.16%	8,962	0.011347%	356,979	147,073	7.26%	10,677	0.012988%	135,374	
School District	400156	South Central Prairie Special Education Unit	125,524	7.16%	8,988	0.011379%	357,986	131,974	7.26%	9,581	0.011654%	121,470	
School District	400157	Pembina Special Education Cooperative	72,109	7.16%	5,163	0.006537%	205,655	83,048	7.26%	6,029	0.007334%	76,442	
School District	400158	Central Regional Education Association	663,928	7.16%	47,537	0.060186%	1,893,464	549,571	7.26%	39,899	0.048532%	505,849	
School District	400159	Oberon Public School #16	88,737	7.16%	6,354	0.008044%	253,066	215,916	7.26%	15,676	0.019067%	198,735	

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.



Schedule of Net Pension Liability by Employer*

Main System (Concluded)

As of June 30, 2020							As of June 30, 2021						
				Current	Estimated		Net Pension		Current	Estimated		Net Pension	
Employer Type	Employer ID	Employer	2020 Payroll	Contribution Rate	2020-2021 Contribution	Proportionate Share	Liability under Current Discount Rate	2021 Payroll	Contribution Rate	2021-2022 Contribution	Proportionate Share	Liability under Current Discount Rate	
School District	400160	Elgin/New Leipzig Public School	\$ -	7.16%	\$ -	0.000000%	\$ -	\$ 123,065	7.26%	\$ 8,935	0.010868%	\$ 113,277	
Political Subdivision	500002	Cass County Water Resource District	212,604	7.16%	15,222	0.019273%	606,333	218,646	7.26%	15,874	0.019308%	201,247	
Political Subdivision	500003	Walsh County Water Resource District	51,568	7.16%	3,692	0.004675%	147,077	37,317	7.26%	2,709	0.003295%	34,344	
Political Subdivision	500005	Ramsey County Soil Conservation District	42,343	7.16%	3,032	0.003838%	120,744	86,334	7.26%	6,268	0.007624%	79,465	
Political Subdivision	500006	James River Soil Conservation District	62,954	7.16%	4,508	0.005707%	179,543	61,467	7.26%	4,463	0.005428%	56,576	
Political Subdivision	500007	Burleigh County Soil Conservation District	204,612	7.16%	14,650	0.018548%	583,524	249,595	7.26%	18,121	0.022041%	229,733	
Political Subdivision	500008	Trall County Water Resource District	58,602	7.16%	4,196	0.005312%	167,117	60,299	7.26%	4,378	0.005325%	55,503	
Political Subdivision	500009	Grafton Park District	188,040	7.16%	13,464	0.017046%	536,271	199,843	7.26%	14,509	0.017648%	183,944	
Political Subdivision	500010	Cass County Soil Conservation District	218,975	7.16%	15,679	0.019851%	624,517	219,890	7.26%	15,964	0.019418%	202,394	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	169,550	7.16%	12,140	0.015370%	483,543	164,971	7.26%	11,977	0.014568%	151,842	
Political Subdivision	500016	Greater Ramsey Water District	384,900	7.16%	27,559	0.034892%	1,097,710	398,714	7.26%	28,947	0.035210%	366,994	
Political Subdivision	500017	Carnegie Regional Library	87,931	7.16%	6,296	0.007971%	250,769	94,940	7.26%	6,893	0.008384%	87,386	
Political Subdivision	500018	Griggs County Public Library	43,206	7.16%	3,094	0.003917%	123,230	45,151	7.26%	3,278	0.003987%	41,557	
Political Subdivision	500019	R & T Water Supply Commerce Authority	525,450	7.16%	37,622	0.047633%	1,498,544	579,617	7.26%	42,080	0.051185%	533,502	
Political Subdivision	500022	Consolidated Waste Ltd	162,263	7.16%	11,618	0.014709%	462,748	158,106	7.26%	11,478	0.013962%	145,526	
Political Subdivision	500023	Walsh County Housing Authority	29,820	7.16%	2,135	0.002703%	85,037	30,120	7.26%	2,187	0.002660%	27,725	
Political Subdivision	500024	Williams County Soil Conservation District	109,569	7.16%	7,845	0.009933%	312,494	209,169	7.26%	15,186	0.018471%	192,523	
Political Subdivision	500025	Bowman City Park Board	96,667	7.16%	6,921	0.008763%	275,686	105,419	7.26%	7,653	0.009309%	97,028	
Political Subdivision	500028	Williston Housing Authority	305,936	7.16%	21,905	0.027734%	872,518	292,206	7.26%	21,214	0.025804%	268,955	
Political Subdivision	500030	Minot Rural Fire Department	175,955	7.16%	12,598	0.015951%	501,822	223,267	7.26%	16,209	0.019716%	205,500	
Political Subdivision	500031	Central Plains Water District	250,853	7.16%	17,961	0.022740%	715,405	261,008	7.26%	18,949	0.023049%	240,240	
Political Subdivision	500033	Ransom County Soil Cons Dist	43,031	7.16%	3,081	0.003901%	122,726	67,100	7.26%	4,871	0.005926%	61,767	
Political Subdivision	500038	Jamestown Regional Airport	223,605	7.16%	16,010	0.020270%	637,699	224,938	7.26%	16,330	0.019864%	207,043	
Political Subdivision	500040	Fargo Park District	4,130,865	7.16%	295,770	0.374471%	11,780,938	4,380,216	7.26%	318,004	0.386811%	4,031,733	
Political Subdivision	500045	Dunseith Community Nursing Home	1,072,563	7.16%	76,796	0.097230%	3,058,877	905,927	7.26%	65,770	0.080001%	833,851	
Political Subdivision	500047	Mercer County Soil Conservation District	82,908	7.16%	5,936	0.007516%	236,455	119,682	7.26%	8,689	0.010569%	110,161	
Political Subdivision	500049	West Fargo Park District	1,342,057	7.16%	96,091	0.121660%	3,827,450	1,409,154	7.26%	102,305	0.124441%	1,297,049	
Political Subdivision	500053	Stutsman County Housing Authority	231,261	7.16%	16,558	0.020964%	659,532	274,627	7.26%	19,938	0.024252%	252,779	
Political Subdivision	500054	Grand Forks County Water Resource District	51,186	7.16%	3,665	0.004640%	145,975	113,050	7.26%	8,207	0.009983%	104,053	
Political Subdivision	500055	Southeast Region Career & Technology Center	101,269	7.16%	7,251	0.009180%	288,805	104,787	7.26%	7,608	0.009254%	96,454	
Political Subdivision	500056	Cavalier County Job Development Authority	49,632	7.16%	3,554	0.004499%	141,540	50,364	7.26%	3,656	0.004448%	46,362	
Political Subdivision	500057	Barnes County Soil Conservation District	79,967	7.16%	5,726	0.007249%	228,055	77,959	7.26%	5,660	0.006884%	71,752	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	7.16%	-	0.000000%	-	-	7.26%	-	0.000000%	-	
Political Subdivision	500061	Ward County Water Resource District	36,243	7.16%	2,595	0.003285%	103,347	37,367	7.26%	2,713	0.003300%	34,396	
Political Subdivision	500063	Southwest Water Authority	2,781,464	7.16%	199,153	0.252145%	7,932,536	2,886,030	7.26%	209,526	0.254862%	2,656,428	
Political Subdivision	500068	Burleigh County Council On Aging	769,507	7.16%	55,097	0.097575%	2,194,570	937,315	7.26%	68,049	0.082773%	862,743	
Political Subdivision	500072	Watford City Park District	932,625	7.16%	66,776	0.084544%	2,659,772	1,064,108	7.26%	77,254	0.093970%	979,450	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	156,047	7.16%	11,173	0.014146%	445,036	161,200	7.26%	11,703	0.014235%	148,371	
Political Subdivision	500081	Ramsey County Housing Authority	263,208	7.16%	18,846	0.023860%	750,641	180,175	7.26%	13,081	0.015911%	165,840	
Political Subdivision	500082	Grand Forks Public Library	938,527	7.16%	67,199	0.080979%	2,676,604	988,626	7.26%	71,774	0.087304%	909,970	
Political Subdivision	500084	Rolette County Soil Conservation District	38,760	7.16%	2,775	0.003514%	110,551	38,894	7.26%	2,824	0.003435%	35,803	
Political Subdivision	500085	Jamestown Parks And Recreation District	804,605	7.16%	57,610	0.072939%	2,294,677	774,594	7.26%	56,236	0.068403%	712,965	
Political Subdivision	500091	Ramsey County Water Resource District	34,152	7.16%	2,445	0.003096%	97,401	-	7.26%	-	0.000000%	-	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	257,029	7.16%	18,403	0.023300%	733,023	259,122	7.26%	18,812	0.022883%	238,510	
Political Subdivision	500108	North Dakota Firefighters Association	180,309	7.16%	12,910	0.016345%	514,217	185,836	7.26%	13,492	0.016411%	171,052	
Political Subdivision	500109	James River Valley Library System	393,291	7.16%	28,160	0.035653%	1,121,651	403,348	7.26%	29,283	0.035619%	371,257	
Political Subdivision	500110	Grand Forks Park District	1,971,884	7.16%	141,187	0.178755%	5,623,671	2,065,422	7.26%	149,950	0.182395%	1,901,104	
Political Subdivision	500111	McIntosh County Housing Authority	-	7.16%	-	0.000000%	-	-	7.26%	-	0.000000%	-	
Political Subdivision	500112	Foster County Soil Conservation District	86,116	7.16%	6,166	0.007807%	245,610	87,258	7.26%	6,335	0.007706%	80,320	
School District	500113	Lonetree Special Education Unit	28,662	7.16%	2,052	0.002598%	81,734	17,016	7.26%	1,235	0.001503%	15,666	
School District	500114	Roughrider Education Services Program (RESP)	-	7.16%	-	0.000000%	-	-	7.26%	-	0.000000%	-	
Political Subdivision	500115	Agassiz Water Users District	48,863	7.16%	3,499	0.004430%	139,369	173,488	7.26%	12,595	0.015321%	159,691	
Political Subdivision	500116	Western Area Water Supply Authority	807,206	7.16%	57,796	0.073175%	2,302,101	693,142	7.26%	50,322	0.061210%	637,992	
Political Subdivision	500118	Crosby Park District	43,749	7.16%	3,132	0.003966%	124,771	48,996	7.26%	3,557	0.004327%	45,100	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	152,396	7.16%	10,912	0.013815%	434,623	176,923	7.26%	12,845	0.015624%	162,849	
Political Subdivision	500121	Devils Lake Park Board	393,048	7.16%	28,142	0.035631%	1,120,959	355,740	7.26%	25,827	0.031415%	327,439	
Political Subdivision	500122	North Central Soil Conservation District	119,989	7.16%	8,591	0.010877%	342,193	107,936	7.26%	7,836	0.009532%	99,352	
Political Subdivision	500125	Wahpeton Park Board	576,953	7.16%	41,310	0.052302%	1,645,432	551,125	7.26%	40,012	0.048669%	507,277	
Political Subdivision	500126	City Of Bottineau Park Board	116,838	7.16%	8,366	0.010592%	333,227	144,795	7.26%	10,512	0.012787%	133,279	
Political Subdivision	500128	Logan County Soil Conservation District	60,903	7.16%	4,361	0.005521%	173,692	74,099	7.26%	5,380	0.006544%	68,208	
Political Subdivision	500129	Park District - City of New Rockford	47,298	7.16%	3,387	0.004288%	134,901	48,720	7.26%	3,537	0.004302%	44,840	
Political Subdivision	500130	Trall County Job Development Authority	-	7.16%	-	0.000000%	-	102,456	7.26%	7,438	0.009048%	94,307	
Political Subdivision	500131	Minot Park District	1,131,540	7.16%	81,018	0.102576%	3,227,063	1,519,013	7.26%	110,280	0.134142%	1,398,163	
Political Subdivision	500132	Valley City Park District	398,020	7.16%	28,498	0.036081%	1,135,116	367,426	7.26%	26,675	0.032447%	338,195	
Total Main System			\$ 1,103,120,700	7.16%	\$ 78,983,444	99.999997%	\$ 3,146,021,320	\$ 1,132,390,740	7.26%	\$ 82,211,568	99.999996%	\$ 1,042,300,508	

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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*

Judges System

			As of June 30, 2020					As of June 30, 2021				
				Current Contribution	Estimated 2020-2021 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate		Current Contribution	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
Employer Type	Employer ID	Employer	2020 Payroll	Rate	Contribution	Share	Rate	2021 Payroll	Rate	Contribution	Share	Rate
State	018000	ND Supreme Court	\$ 8,438,678	17.52%	\$ 1,478,456	100.0000000%	\$ 7,495,294	\$ 8,654,665	17.52%	\$ 1,516,297	100.0000000%	\$ (14,832,186)
		Total Judges System	\$ 8,438,678	17.52%	\$ 1,478,456	100.0000000%	\$ 7,495,294	\$ 8,654,665	17.52%	1,516,297	100.0000000%	\$ (14,832,186)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Net Pension Liability by Employer*

Public Safety with Prior Main System Service System

			As of June 30, 2020				As of June 30, 2021					
				Current Contribution	Estimated 2020-2021	Proportionate	Net Pension Liability under		Current	Estimated	Proportionate	Net Pension
Employer Type	Employer ID	Employer	2020 Payroll	Rate	Contribution	Share	Current Discount	2021 Payroll	Rate	Contribution	Share	Current Discount
City	200010	City Of Cavalier	\$ 132,856	9.81%	\$ 13,033	0.292739%	\$ 191,884	\$ 142,521	9.81%	\$ 13,981	0.231615%	\$ 38,382
City	200014	City of Grand Forks	-	9.81%	-	0.000000%	-	10,046,492	9.81%	985,561	16.326865%	2,705,608
City	200016	City Of Ellendale	98,790	9.81%	9,691	0.217677%	142,683	101,988	9.81%	10,005	0.165744%	27,466
City	200028	City Of Thompson	50,934	9.81%	4,997	0.112229%	73,564	52,946	9.81%	5,194	0.086044%	14,259
City	200029	City Of Williston	9,854,117	9.81%	966,689	21.712830%	14,232,304	10,373,704	9.81%	1,017,660	16.858627%	2,793,729
City	200030	City Of Bowman	170,250	9.81%	16,702	0.375133%	245,892	222,654	9.81%	21,842	0.361842%	59,963
City	200055	City of Watford City	-	9.81%	-	0.000000%	-	1,494,332	9.81%	146,594	2.428485%	402,437
City	200070	City Of Powers Lake	105,680	9.81%	10,367	0.232858%	152,634	111,012	9.81%	10,890	0.180409%	29,896
City	200085	City of Lincoln	313,017	9.81%	30,707	0.689710%	452,090	401,810	9.81%	39,418	0.652994%	108,211
City	200089	City of Surrey	167,270	9.81%	16,409	0.368567%	241,588	72,635	9.81%	7,125	0.118041%	19,561
City	200094	City of West Fargo	3,046,702	9.81%	298,881	6.713186%	4,400,352	3,828,442	9.81%	375,570	6.221720%	1,031,033
City	200103	City Of Burlington	115,107	9.81%	11,292	0.253630%	166,249	177,378	9.81%	17,401	0.288262%	47,769
County	300001	Adams County	211,155	9.81%	20,714	0.465265%	304,971	205,831	9.81%	20,192	0.334502%	55,432
County	300003	Benson County	154,912	9.81%	15,197	0.341337%	223,739	133,046	9.81%	13,052	0.216217%	35,830
County	300006	Bowman County	148,374	9.81%	14,555	0.326931%	214,296	171,186	9.81%	16,793	0.278200%	46,102
County	300009	Cass County	8,166,135	9.81%	801,098	17.993484%	11,794,351	7,941,402	9.81%	779,052	12.905818%	2,138,689
County	300013	Dunn County	1,148,380	9.81%	112,656	2.530372%	1,658,606	1,441,611	9.81%	141,422	2.342807%	388,238
County	300016	Foster County	145,029	9.81%	14,227	0.319561%	209,466	162,290	9.81%	15,921	0.263743%	43,706
County	300020	Griggs County	134,690	9.81%	13,213	0.296780%	194,533	136,110	9.81%	13,352	0.221197%	36,656
County	300027	Mckenzie County	3,874,308	9.81%	380,070	8.536756%	5,595,664	4,256,624	9.81%	417,575	6.917571%	1,146,346
County	300028	Mclean County	1,016,772	9.81%	99,745	2.240383%	1,468,524	998,562	9.81%	97,959	1.622794%	268,921
County	300044	Slope County	62,100	9.81%	6,092	0.136833%	89,691	62,700	9.81%	6,151	0.101896%	16,886
County	300045	Stark County	1,626,263	9.81%	159,536	3.583352%	2,348,812	1,783,117	9.81%	174,924	2.897799%	480,209
County	300048	Towner County	278,232	9.81%	27,295	0.613064%	401,851	289,566	9.81%	28,406	0.470583%	77,983
County	300050	Walsh County	-	9.81%	-	0.000000%	-	784,945	9.81%	77,003	1.275638%	211,392
County	300051	Ward County	3,625,242	9.81%	355,636	7.987957%	5,235,938	4,742,833	9.81%	465,272	7.707725%	1,277,286
County	300052	Wells County	191,203	9.81%	18,757	0.421302%	276,155	200,997	9.81%	19,718	0.326646%	54,130
County	300053	Williams County	5,128,816	9.81%	503,137	11.300973%	7,407,550	5,544,058	9.81%	543,872	9.009820%	1,493,063
Political Subdivision	500041	Bismarck Rural Fire Protection	652,222	9.81%	63,983	1.437124%	942,005	748,609	9.81%	73,439	1.216588%	201,607
State	012500	Attorney General's Office	3,910,822	9.81%	383,652	8.617212%	5,648,402	4,027,442	9.81%	395,092	6.545121%	1,084,625
State of ND	054000	Adjutant General ND National Guard	854,467	9.81%	83,823	1.882756%	1,234,107	876,660	9.81%	86,000	1.424687%	236,092
Total Public Safety with Prior Main System Service System			\$ 45,383,845	9.81%	\$ 4,452,154	100.000001%	\$ 65,547,901	\$ 61,533,503	9.81%	\$ 6,036,436	100.000000%	\$ 16,571,507

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Schedule of Net Pension Liability by Employer*

Public Safety without Prior Main System Service System

			As of June 30, 2020					As of June 30, 2021				
Employer Type	Employer ID	Employer	2020 Payroll	Current	Estimated	Proportionate	Net Pension	2021 Payroll	Current	Estimated	Proportionate	Net Pension
				Contribution	2020-2021		Liability under		Contribution	2021-2022		Liability under
				Rate	Contribution	Share	Current Discount		Rate	Contribution	Share	Current Discount
City	200007	City of Beulah	272,669	7.93%	21,623	2.518948%	160,824	\$ 287,410	7.93%	\$ 22,792	2.589972%	\$ (57,486)
City	200027	City of Mandan	2,735,341	7.93%	216,913	25.269402%	1,613,345	2,862,304	7.93%	226,981	25.793417%	(572,503)
City	200043	City of Dickinson	2,835,132	7.93%	224,826	26.191283%	1,672,203	3,021,285	7.93%	239,588	27.226061%	(604,302)
City	200097	City Of Devils Lake	989,934	7.93%	78,502	9.145127%	583,878	959,488	7.93%	76,087	8.646347%	(191,912)
City	200118	City of Berthold	66,136	7.93%	5,245	0.610972%	39,008	63,069	7.93%	5,001	0.568341%	(12,615)
City	200126	City of Garrison	62,891	7.93%	4,987	0.580994%	37,094	68,626	7.93%	5,442	0.618418%	(13,726)
County	300002	Barnes County	918,259	7.93%	72,818	8.482985%	541,603	827,702	7.93%	65,637	7.458768%	(165,553)
County	300030	Morton County	1,800,009	7.93%	142,741	16.628695%	1,061,672	1,928,254	7.93%	152,911	17.376302%	(385,680)
County	300040	Rolette County	902,207	7.93%	71,545	8.334694%	532,135	783,079	7.93%	62,098	7.056652%	(156,627)
County	300041	Sargent County	242,138	7.93%	19,202	2.236899%	142,817	295,816	7.93%	23,458	2.665722%	(59,168)
Total Public Safety without Prior Main System Service System			\$ 10,824,716	7.93%	\$ 858,402	99.999999%	\$ 6,384,579	\$ 11,097,033	7.93%	\$ 879,995	100.000000%	\$ (2,219,572)

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



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System

As of June 30, 2021

Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower 6.00%	Net Pension Liability under Current Discount Rate 7.00%	Net Pension Liability at Discount Rate 1% Higher 8.00%
State of ND	010100	Governor's Office	0.124385%	\$ 2,061,816	\$ 1,296,466	\$ 659,191
State of ND	010800	Secretary Of State	0.129017%	2,138,596	1,344,745	683,739
State	011000	Office Of Management & Budget	0.288587%	4,783,642	3,007,944	1,529,396
State	011200	Information Technology Dept	2.619115%	43,414,664	27,299,050	13,880,268
State	011700	State Auditor's Office	0.325865%	5,401,565	3,396,493	1,726,955
State	011800	Central Services	0.123266%	2,043,267	1,284,802	653,261
State of ND	012000	State Treasurer's Office	0.042406%	702,925	441,998	224,735
State	012500	Attorney General's Office	1.078190%	17,872,166	11,237,980	5,713,978
State of ND	012700	Tax Department	0.558043%	9,250,166	5,816,485	2,957,406
State of ND	013000	Facility Management	0.151836%	2,516,846	1,582,587	804,670
State of ND	014000	Office Of Administrative Hearings	0.030510%	505,736	318,006	161,691
State	016000	Legislative Council	0.266951%	4,425,002	2,782,432	1,414,734
State of ND	018000	ND Supreme Court	1.669124%	27,667,536	17,397,289	8,845,694
State of ND	018800	Commission On Legal Counsel For Indigents	0.221793%	3,676,459	2,311,750	1,175,415
State	019000	Retirement & Investment Office	0.141582%	2,346,875	1,475,710	750,328
State	019200	ND Public Employees Retirement System	0.176508%	2,925,811	1,839,744	935,422
State of ND	020100	Public Instruction	0.442127%	7,328,733	4,608,292	2,343,097
State	020200	Education Standards & Practice	0.045838%	759,814	477,770	242,923
State	021500	ND University System Office	0.089284%	1,479,979	930,608	473,170
State of ND	022300	ND Youth Correctional Center	0.275363%	4,564,440	2,870,110	1,459,314
State of ND	022400	Juvenile Services - DOCR	0.165532%	2,743,872	1,725,341	877,254
State	022600	Land Department	0.183971%	3,049,518	1,917,531	974,973
State	022700	Bismarck State College	0.419019%	6,945,693	4,367,437	2,220,634
State	022800	Lake Region State College	0.162895%	2,700,161	1,697,855	863,279
State	022900	Williston State College	0.085156%	1,411,553	887,581	451,293
State	023000	University Of North Dakota	3.414805%	56,604,087	35,592,531	18,097,109
State	023500	North Dakota State University	2.786944%	46,196,612	29,048,333	14,769,695
State	023800	ND St College Of Science	0.448423%	7,433,096	4,673,915	2,376,464
State	023900	Dickinson State University	0.185423%	3,073,587	1,932,665	982,668
State	024000	Mayville State University	0.265076%	4,393,921	2,762,889	1,404,797
State	024100	Minot State University	0.458220%	7,595,492	4,776,030	2,428,384
State	024200	Valley City State University	0.178461%	2,958,184	1,860,100	945,772
State of ND	025000	ND State Library	0.095225%	1,578,457	992,531	504,655
State of ND	025200	SCHOOL FOR THE DEAF	0.119811%	1,985,997	1,248,791	634,951
State of ND	025300	School For The Blind	0.070119%	1,162,298	730,851	371,603
State	026100	ND Board Of Nursing	0.067159%	1,113,233	699,999	355,916
State of ND	027000	Career & Technical Education	0.189120%	3,134,869	1,971,199	1,002,261
State of ND	030100	ND Department Of Health	1.251539%	20,745,613	13,044,798	6,632,659
State of ND	030300	Mental Health	0.814895%	13,507,766	8,493,655	4,318,620
State of ND	031000	Life Skills and Transition Center	1.027022%	17,024,001	10,704,656	5,442,808
State of ND	031200	North Dakota State Hospital	1.426077%	23,638,769	14,864,008	7,557,641
State of ND	031300	ND Veterans Home	0.405262%	6,717,656	4,224,048	2,147,728
State of ND	031600	Indian Affairs Commission	0.010596%	175,640	110,442	56,155
State of ND	032100	Veterans Affairs Department	0.038475%	637,765	401,025	203,902
State of ND	032500	Department Of Human Services	7.374369%	122,238,143	76,863,088	39,081,225
State of ND	036000	Protection & Advocacy Project	0.159243%	2,639,625	1,659,791	843,925
State	038000	Job Service North Dakota	0.857029%	14,206,183	8,932,818	4,541,913
State	040100	Insurance Department	0.188775%	3,129,150	1,967,603	1,000,432
State of ND	040500	Industrial Commission	0.625419%	10,366,996	6,518,746	3,314,472
State of ND	040600	ND Department Of Labor	0.055257%	915,945	575,944	292,840
State of ND	040800	Public Service Commission	0.259155%	4,295,774	2,701,174	1,373,418
State of ND	041200	Aeronautics Commission	0.040732%	675,177	424,550	215,863
State of ND	041300	Department Of Financial Institutions	0.203415%	3,371,824	2,120,196	1,078,019
State of ND	041400	ND Securities Department	0.061994%	1,027,618	646,164	328,544
State	042600	State Board Of Law Examiners	0.029432%	487,867	306,770	155,978
State	042700	ND State Board Of Cosmetology	0.009448%	156,611	98,477	50,071
State	042800	ND State Plumbing Board	0.036305%	601,795	378,407	192,402
State	047100	Bank Of North Dakota	0.996946%	16,525,458	10,391,174	5,283,418
State	047200	Public Finance Authority	0.018251%	302,530	190,230	96,723
State	047300	Housing Finance Agency	0.232024%	3,846,049	2,418,387	1,229,635
State	047500	Mill & Elevator Association	0.813052%	13,477,216	8,474,445	4,308,852
State	048500	Workforce Safety & Insurance	1.335805%	22,142,413	13,923,103	7,079,236
State of ND	050200	Field Services Division	0.726808%	12,047,629	7,575,524	3,851,794
State of ND	050400	Highway Patrol	0.161410%	2,675,545	1,682,377	855,409

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.00%	7.00%	8.00%
State of ND	051700	Department Of Corrections Transitional Services	0.227197%	\$ 3,766,036	\$ 2,368,076	\$ 1,204,054
State of ND	051800	James River Correctional Ctr	0.872193%	14,457,542	9,090,872	4,622,276
State of ND	051900	State Penitentiary	1.137450%	18,854,464	11,855,648	6,028,033
State	052000	Rough Rider Industries	0.137721%	2,282,875	1,435,467	729,867
State of ND	053000	Department Of Corrections And Rehabilitation	0.732852%	12,147,815	7,638,520	3,883,824
State of ND	054000	Adjutant General ND National Guard	0.954390%	15,820,047	9,947,612	5,057,888
State of ND	060100	Department Of Commerce	0.344144%	5,704,559	3,587,015	1,823,826
State of ND	060200	Dept Of Agriculture	0.370522%	6,141,803	3,861,953	1,963,619
State of ND	060700	Milk Marketing Board	0.006208%	102,904	64,706	32,900
State of ND	060800	ND Oilseed Council	0.003056%	50,657	31,853	16,196
State	061100	ND Soybean Council	0.034689%	575,008	361,564	183,838
State of ND	061400	ND Corn Utilization Council	0.013758%	228,054	143,400	72,912
State of ND	061600	State Seed Department	0.136821%	2,267,956	1,426,086	725,097
State	062400	Beef Commission	0.018220%	302,016	189,907	96,559
State of ND	062500	ND Wheat Commission	0.041902%	694,571	436,745	222,064
State of ND	062600	ND Barley Council	0.013423%	222,501	139,908	71,137
State	066500	State Fair Association	0.091755%	1,520,938	956,363	486,265
State of ND	067000	Racing Commission	0.011870%	196,758	123,721	62,906
State of ND	070100	Historical Society	0.387156%	6,417,530	4,035,329	2,051,773
State of ND	070900	ND Council On The Arts	0.031334%	519,395	326,594	166,058
State of ND	072000	Game & Fish Department	0.997596%	16,536,233	10,397,949	5,286,862
State of ND	075000	Parks & Recreation Department	0.337986%	5,602,484	3,522,830	1,791,191
State of ND	077000	Water Commission	0.548028%	9,084,157	5,712,099	2,904,331
State	080100	Department Of Transportation	5.256208%	87,127,333	54,785,485	27,855,813
State	090000	ND State Board Of Accountancy	0.009553%	158,351	99,571	50,627
State	090100	Board Of Medical Examiners	0.025521%	423,038	266,006	135,251
State	090200	Board Of Pharmacy	0.023984%	397,561	249,985	127,106
State	090600	Real Estate Commission	0.017055%	282,705	177,764	90,385
State	090900	Electrical Board	0.144549%	2,396,056	1,506,635	766,052
State	099501	ND System Information Technology Services	0.202960%	3,364,282	2,115,453	1,075,607
District Health Unit	100002	McIntosh District Health Unit	0.011754%	194,835	122,512	62,292
District Health Unit	100003	Wells County Dist Health Unit	0.027574%	457,069	287,404	146,131
District Health Unit	100004	Central Valley Health Unit	0.095687%	1,586,116	997,346	507,103
District Health Unit	100005	Dickey County Health District	0.022428%	371,768	233,767	118,859
District Health Unit	100006	Emmons County Public Health	0.021264%	352,474	221,635	112,691
District Health Unit	100007	Rolette County Public Health	0.049091%	813,736	511,676	260,163
District Health Unit	100008	Towner County Public Health Unit	0.012689%	210,334	132,258	67,247
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014626%	242,442	152,447	77,512
District Health Unit	100010	First District Health Unit	0.196741%	3,261,195	2,050,633	1,042,649
District Health Unit	100011	Lake Region District Health Unit	0.093119%	1,543,548	970,580	493,494
District Health Unit	100012	Garrison Diversion Conservancy District	0.180518%	2,992,281	1,881,540	956,674
District Health Unit	100013	Upper Missouri Health Unit	0.122430%	2,029,410	1,276,089	648,830
District Health Unit	100014	Kidder County District Health Unit	0.006118%	101,412	63,768	32,423
District Health Unit	100015	Southwestern District Health Unit	0.126956%	2,104,433	1,323,263	672,816
District Health Unit	100017	City-County Health District	0.061595%	1,021,004	642,005	326,429
District Health Unit	100018	Sargent County District Health Unit	0.010801%	179,038	112,579	57,241
District Health Unit	100019	Traill District Health Unit	0.016536%	274,102	172,355	87,634
District Health Unit	100021	Cavalier County Health Dist	0.013929%	230,888	145,182	73,818
District Health Unit	100022	Walsh County Health District	0.039958%	662,347	416,482	211,762
District Health Unit	100023	Custer Health Unit	0.125026%	2,072,441	1,303,147	662,588
Political Subdivision	100024	Southeast Water Users District	0.046437%	769,744	484,013	246,098
City	200002	City Of Mcville	0.009746%	161,550	101,583	51,650
City	200003	City Of Drayton	0.004378%	72,570	45,632	23,202
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.009898%	164,070	103,167	52,455
City	200006	City Of Belfield	0.014266%	236,474	148,695	75,604
City	200007	City Of Beulah	0.046018%	762,798	479,646	243,877
City	200008	City Of Rolla	0.030950%	513,030	322,592	164,023
City	200009	City Of New Town	0.110237%	1,827,298	1,149,001	584,212
City	200010	City Of Cavalier	0.045462%	753,582	473,851	240,931
City	200011	City Of Harvey	0.052637%	872,515	548,636	278,955
City	200012	City Of Napoleon	0.014857%	246,271	154,855	78,736
City	200014	City Of Grand Forks	1.537042%	25,478,134	16,020,597	8,145,712
City	200015	City Of Killdeer	0.068638%	1,137,749	715,414	363,754

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2021			
			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
				6.00%	7.00%	8.00%
City	200016	City Of Ellendale	0.025926%	\$ 429,751	\$ 270,227	\$ 137,397
City	200017	City of Wishek	0.022761%	377,288	237,238	120,624
City	200018	City Of Granville	0.000000%	-	-	-
City	200019	City Of Linton	0.023251%	385,410	242,345	123,221
City	200020	City Of Finley	0.006803%	112,767	70,908	36,053
City	200021	City Of Wilton	0.011720%	194,272	122,158	62,111
City	200022	City Of Ray	0.019348%	320,714	201,664	102,537
City	200025	City Of Medora	0.023228%	385,029	242,106	123,099
City	200026	City of Velsa	0.017470%	289,584	182,090	92,584
City	200028	City Of Thompson	0.012217%	202,510	127,338	64,745
City	200029	City Of Williston	1.185550%	19,651,774	12,356,994	6,282,944
City	200030	City Of Bowman	0.057206%	948,251	596,258	303,169
City	200031	City Of Tioga	0.093319%	1,546,863	972,664	494,554
City	200033	City Of Rhame	0.004675%	77,493	48,728	24,776
City	200035	City Of Fargo	3.360974%	55,711,780	35,031,450	17,811,826
City	200036	City Of Jamestown	0.491013%	8,139,072	5,117,831	2,602,174
City	200037	City Of Beach	0.024773%	410,639	258,209	131,287
City	200038	City Of Glenburn	0.005793%	96,025	60,380	30,701
City	200040	City Of Kulm	0.007428%	123,127	77,422	39,365
City	200041	City Of Harwood	0.014109%	233,872	147,058	74,772
City	200043	City Of Dickinson	0.454710%	7,537,310	4,739,445	2,409,782
City	200045	City Of Mapleton	0.009520%	157,804	99,227	50,452
City	200046	City Of Wahpeton	0.232412%	3,852,480	2,422,432	1,231,691
City	200047	City Of Bottineau	0.050392%	835,302	525,236	267,058
City	200049	City Of Elgin	0.005754%	95,379	59,974	30,494
City	200050	City Of Rugby	0.054230%	898,921	565,240	287,397
City	200051	City Of New Salem	0.011075%	183,580	115,435	58,693
City	200052	City Of Walhalla	0.025558%	423,651	266,391	135,447
City	200053	City Of Gwinner	0.014573%	241,563	151,894	77,231
City	200054	City Of Kenmare	0.026277%	435,570	273,885	139,258
City	200055	City Of Watford City	0.237035%	3,929,112	2,470,617	1,256,191
City	200057	City Of Cooperstown	0.015388%	255,073	160,389	81,550
City	200058	City Of New England	0.009310%	154,323	97,038	49,339
City	200059	City Of Carrington	0.059106%	979,746	616,062	313,238
City	200060	City Of Mott	0.011827%	196,045	123,273	62,678
City	200061	City Of Larimore	0.016022%	265,582	166,997	84,910
City	200062	City Of Sherwood	0.000000%	-	-	-
City	200063	City Of Lamoure	0.016941%	280,815	176,576	89,781
City	200064	City Of Michigan	0.005270%	87,356	54,929	27,929
City	200065	City Of Park River	0.041890%	694,372	436,620	222,000
City	200067	City Of Hatton	0.003590%	59,508	37,419	19,026
City	200069	City Of Northwood	0.024978%	414,037	260,346	132,373
City	200070	City Of Powers Lake	0.003663%	60,718	38,179	19,412
City	200072	City Of Towner	0.009985%	165,512	104,074	52,917
City	200073	City Of Pembina	0.007886%	130,719	82,196	41,793
City	200075	City Of Underwood	0.008133%	134,813	84,770	43,102
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.078238%	1,296,879	815,475	414,630
City	200080	City Of Crosby	0.016472%	273,041	171,688	87,295
City	200083	City Of Grafton	0.151659%	2,513,912	1,580,743	803,732
City	200084	City Of Emerado	0.007651%	126,824	79,746	40,547
City	200085	City Of Lincoln	0.021655%	358,955	225,710	114,763
City	200086	City Of Minto	0.008436%	139,836	87,928	44,707
City	200087	City Of Ashley	0.010852%	179,884	113,110	57,511
City	200088	City Of Neche	0.003954%	65,542	41,213	20,955
City	200089	City Of Surrey	0.016417%	272,130	171,114	87,004
City	200090	City Of Hankinson	0.023643%	391,908	246,431	125,299
City	200091	City Of New Rockford	0.018180%	301,353	189,490	96,347
City	200092	City Of Minot	0.654565%	10,850,123	6,822,535	3,468,934
City	200094	City Of West Fargo	0.907796%	15,047,701	9,461,963	4,810,958
City	200097	City Of Devils Lake	0.126948%	2,104,300	1,323,180	672,774
City	200098	City Of Oakes	0.047929%	794,475	499,564	254,005
City	200100	City Of Mohall	0.014617%	242,293	152,353	77,464
City	200101	City Of Lidgerwood	0.007087%	117,475	73,868	37,558

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2021			
			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
				6.00%	7.00%	8.00%
City	200102	City Of McClusky	0.000000%	\$ -	\$ -	\$ -
City	200103	City Of Burlington	0.016313%	270,406	170,030	86,452
City	200104	City Of Lisbon	0.045702%	757,560	476,352	242,202
City	200110	City Of Halliday	0.012292%	203,753	128,120	65,143
City	200111	City Of Maddock	0.013588%	225,236	141,628	72,011
City	200114	City Of Regent	0.004616%	76,515	48,113	24,463
City	200115	City Of Lakota	0.020971%	347,617	218,581	111,138
City	200117	City Of Alexander	0.013558%	224,739	141,315	71,852
City	200118	City Of Berthold	0.003919%	64,962	40,848	20,769
City	200119	City Of Carson	0.007245%	120,094	75,515	38,396
City	200120	City Of Dodge	0.007690%	127,470	80,153	40,754
City	200123	City Of Grenora	0.009129%	151,323	95,152	48,380
City	200124	City Of Kindred	0.012047%	199,692	125,566	63,844
City	200125	City Of Richardton	0.008413%	139,455	87,689	44,586
County	300001	Adams County	0.051797%	858,591	539,880	274,504
County	300002	Barnes County	0.222429%	3,687,001	2,318,379	1,178,785
County	300003	Benson County	0.114642%	1,900,315	1,194,914	607,557
County	300004	Billings County	0.515106%	8,538,439	5,368,953	2,729,857
County	300005	Bottineau County	0.334280%	5,541,053	3,484,202	1,771,551
County	300006	Bowman County	0.104015%	1,724,161	1,084,149	551,238
County	300007	Burke County	0.145726%	2,415,566	1,518,903	772,290
County	300008	Burleigh County	1.571392%	26,047,522	16,378,627	8,327,753
County	300009	Cass County	1.527442%	25,319,003	15,920,536	8,094,835
County	300010	Cavalier County	0.305185%	5,058,772	3,180,945	1,617,359
County	300011	Dickey County	0.133784%	2,217,615	1,394,431	709,002
County	300012	Divide County	0.185681%	3,077,863	1,935,354	984,035
County	300013	Dunn County	0.386753%	6,410,849	4,031,129	2,049,637
County	300014	Eddy County	0.078182%	1,295,951	814,891	414,334
County	300015	Emmons County	0.226622%	3,756,505	2,362,082	1,201,007
County	300016	Foster County	0.081300%	1,347,635	847,390	430,858
County	300017	Golden Valley County	0.088076%	1,459,955	918,017	466,768
County	300018	Grand Forks County	1.365501%	22,634,656	14,232,624	7,236,613
County	300019	Grant County	0.089660%	1,486,211	934,527	475,162
County	300020	Griggs County	0.051783%	858,359	539,734	274,429
County	300021	Hettinger County	0.094456%	1,565,710	984,515	500,579
County	300023	Lamoure County	0.171655%	2,845,367	1,789,161	909,703
County	300024	Logan County	0.047291%	783,899	492,914	250,624
County	300025	Mchenry County	0.102230%	1,694,573	1,065,544	541,778
County	300026	Mcintosh County	0.080795%	1,339,265	842,127	428,181
County	300027	Mckenzie County	0.739345%	12,255,443	7,706,197	3,918,235
County	300028	Mclean County	0.372705%	6,177,989	3,884,706	1,975,188
County	300029	Mercer County	0.328976%	5,453,133	3,428,919	1,743,442
County	300030	Morton County	0.555479%	9,207,665	5,789,761	2,943,818
County	300031	Mountrail County	0.681792%	11,301,440	7,106,322	3,613,227
County	300032	Nelson County	0.153823%	2,549,783	1,603,298	815,201
County	300033	Oliver County	0.068001%	1,127,190	708,775	360,378
County	300034	Pembina County	0.215372%	3,570,024	2,244,824	1,141,386
County	300035	Pierce County	0.172459%	2,858,694	1,797,541	913,964
County	300036	Ramsey County	0.436945%	7,242,836	4,554,280	2,315,635
County	300037	Ransom County	0.155114%	2,571,182	1,616,754	822,043
County	300038	Renville County	0.118288%	1,960,752	1,232,916	626,879
County	300039	Richland County	0.580448%	9,621,553	6,050,013	3,076,144
County	300040	Rolette County	0.089235%	1,479,167	930,097	472,910
County	300041	Sargent County	0.058402%	968,076	608,724	309,507
County	300042	Sheridan County	0.064596%	1,070,749	673,284	342,333
County	300044	Slope County	0.097126%	1,609,969	1,012,345	514,729
County	300045	Stark County	0.340139%	5,638,172	3,545,271	1,802,602
County	300046	Steele County	0.086529%	1,434,312	901,892	458,569
County	300047	Stutsman County	0.671708%	11,134,287	7,001,216	3,559,785
County	300048	Towner County	0.105528%	1,749,241	1,099,919	559,256
County	300049	Trail County	0.276614%	4,585,176	2,883,149	1,465,944
County	300050	Walsh County	0.204344%	3,387,223	2,129,879	1,082,942
County	300051	Ward County	0.902620%	14,961,903	9,408,013	4,783,527
County	300052	Wells County	0.172684%	2,862,424	1,799,886	915,157

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	As of June 30, 2021			
			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
				6.00%	7.00%	8.00%
County	300053	Williams County	1.144515%	\$ 18,971,574	\$ 11,929,286	\$ 6,065,475
School District	400002	Mcclusky Public Schools	0.013835%	229,330	144,202	73,320
School District	400003	Lake Region Special Education Unit	0.044301%	734,337	461,750	234,778
School District	400004	Lidgerwood Public School	0.034122%	565,609	355,654	180,833
School District	400006	Halliday Public School	0.012220%	202,560	127,369	64,761
School District	400007	Oliver-Mercer Special Education Unit	0.038572%	639,373	402,036	204,416
School District	400008	Underwood School District #8	0.037781%	626,261	393,792	200,224
School District	400010	New Town Public School District	0.196333%	3,254,432	2,046,380	1,040,487
School District	400011	Bottineau Public School	0.130591%	2,164,687	1,361,151	692,080
School District	400012	Peace Garden Special Services	0.032090%	531,926	334,474	170,064
School District	400014	Beulah Public School #27	0.097424%	1,614,908	1,015,451	516,308
School District	400016	St John School District #3	0.089901%	1,490,206	937,039	476,440
School District	400017	Ellendale Public School District #40	0.035104%	581,887	365,889	186,037
School District	400018	Rural Cass Special Education Unit	0.020392%	338,019	212,546	108,069
School District	400019	Fargo Public Schools	2.345565%	38,880,277	24,447,837	12,430,562
School District	400020	Surrey Schools	0.044269%	733,807	461,416	234,608
School District	400021	Jamestown Public School District #1	0.310764%	5,151,249	3,239,095	1,646,926
School District	400023	Warwick Public School	0.069726%	1,155,784	726,754	369,520
School District	400024	Souris Valley Special Services	0.040395%	669,591	421,037	214,077
School District	400025	Rugby Public School District #5	0.075092%	1,244,731	782,684	397,958
School District	400026	Billings County School District	0.036424%	603,767	379,648	193,033
School District	400027	Belcourt School District #7	0.511875%	8,484,882	5,335,276	2,712,734
School District	400028	West Fargo Public School #6	1.792889%	29,719,075	18,687,292	9,501,599
School District	400029	Minot Public School District #1	1.683835%	27,911,387	17,550,621	8,923,656
School District	400030	Belfield Public School #13	0.030223%	500,979	315,014	160,170
School District	400031	Minto Public School District #20	0.041333%	685,139	430,814	219,048
School District	400033	Harvey Public School Dist #38	0.061849%	1,025,214	644,652	327,775
School District	400034	Oakes Public Schools	0.050249%	832,932	523,746	266,300
School District	400035	Larimore Public School District #44	0.050879%	843,374	530,312	269,638
School District	400036	Hazen Public School District #3	0.062211%	1,031,215	648,426	329,694
School District	400038	Park River Area School District	0.055044%	912,414	573,724	291,711
School District	400039	Hillsboro Public School	0.044383%	735,696	462,604	235,212
School District	400040	Lisbon Public School	0.081874%	1,357,150	853,373	433,900
School District	400042	Northern Cass School District # 97	0.075111%	1,245,046	782,882	398,058
School District	400043	Mandaree Public School #36	0.089065%	1,476,349	928,325	472,009
School District	400044	Thompson Public School	0.049296%	817,135	513,812	261,249
School District	400045	Northern Plains Special Ed Unit	0.012237%	202,842	127,546	64,851
School District	400046	Bowman County School District #1	0.067345%	1,116,316	701,937	356,902
School District	400047	Apple Creek Elementary School	0.003632%	60,204	37,856	19,248
School District	400048	Burke Central School	0.015776%	261,504	164,433	83,607
School District	400049	Washburn Public School	0.041585%	689,316	433,441	220,384
School District	400050	Enderlin Area School District #24	0.045462%	753,582	473,851	240,931
School District	400051	Midkota School	0.031273%	518,384	325,959	165,734
School District	400052	Velva Public School	0.041086%	681,045	428,240	217,739
School District	400053	Sheyenne Valley Special Education Unit	0.077145%	1,278,762	804,083	408,838
School District	400054	Center Stanton Public School	0.020432%	338,683	212,963	108,281
School District	400055	Burleigh County Special Education Unit	0.005893%	97,683	61,423	31,231
School District	400056	New Rockford Sheyenne Public School	0.042414%	703,058	442,081	224,777
School District	400057	James River Multidistrict Special Education Unit	0.047404%	785,773	494,092	251,222
School District	400058	Newburg United Public School	0.027850%	461,644	290,281	147,594
School District	400059	Napoleon Public School District #2	0.029058%	481,668	302,872	153,996
School District	400060	Yellowstone School District # 14	0.022285%	369,398	232,277	118,102
School District	400061	Cavalier Public Schools	0.049616%	822,439	517,148	262,945
School District	400062	Richland School District # 44	0.038724%	641,892	403,620	205,222
School District	400063	Fort Totten School District # 30	0.038360%	635,858	399,826	203,293
School District	400064	Bismarck Public Schools	2.610590%	43,273,353	27,210,194	13,835,089
School District	400065	Solen Public School Dist #3	0.056130%	930,415	585,043	297,467
School District	400068	Lakota Public School District # 66	0.034481%	571,560	359,396	182,736
School District	400069	Stanley Community Public School District # 2	0.133819%	2,218,195	1,394,796	709,188
School District	400070	Mandan Public School District #1	0.778224%	12,899,905	8,111,433	4,124,278
School District	400072	Killdeer Public School #16	0.089271%	1,479,763	930,472	473,101
School District	400073	Glenburn School District	0.032244%	534,479	336,079	170,880
School District	400074	New Public School #8	0.094305%	1,563,207	982,942	499,779
School District	400075	Williston Public School #1	0.845867%	14,021,161	8,816,476	4,482,759

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Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
				6.00%	7.00%	8.00%
School District	400076	Valley City Public School	0.091660%	\$ 1,519,364	\$ 955,373	\$ 485,762
School District	400077	Dickinson Public Schools	0.696153%	11,539,489	7,256,007	3,689,334
School District	400078	Drayton Public School #19	0.039037%	647,081	406,883	206,881
School District	400079	Mohall Lansford Sherwood School	0.042340%	701,831	441,310	224,385
School District	400080	Westhope Public School #17	0.028616%	474,341	298,265	151,653
School District	400081	Kindred Public School District #2	0.063397%	1,050,874	660,787	335,979
School District	400082	Grafton Public School District #3	0.120806%	2,002,490	1,259,162	640,224
School District	400083	Wilton Public School District	0.040810%	676,470	425,363	216,277
School District	400084	Sheyenne Valley Career And Tech Center	0.013639%	226,081	142,159	72,281
School District	400085	White Shield School Dist #85	0.102580%	1,700,374	1,069,192	543,633
School District	400086	Tgu School District #60	0.184145%	3,052,403	1,919,344	975,895
School District	400087	Turtle Lake Mercer School District #72	0.040338%	668,646	420,443	213,775
School District	400088	Lamoure School District #8	0.045361%	751,908	472,798	240,395
School District	400089	Divide County School Dist #1	0.064480%	1,068,826	672,075	341,718
School District	400090	Mott/Regent School Dist #1	0.044085%	730,757	459,498	233,633
School District	400091	United Public School District # 7	0.100408%	1,664,371	1,046,553	532,122
School District	400092	Kulm Public School District #7	0.030833%	511,090	321,373	163,403
School District	400093	Midway Public School District #128	0.040496%	671,265	422,090	214,613
School District	400094	Dunseith School District #1	0.160730%	2,664,274	1,675,290	851,805
School District	400095	Carrington School District #49	0.060427%	1,001,643	629,831	320,239
School District	400096	Glen Ullin Public School #48	0.025449%	421,845	265,255	134,870
School District	400099	Manvel Public School	0.033294%	551,884	347,024	176,445
School District	400100	Maple Valley School District	0.022200%	367,989	231,391	117,651
School District	400101	North Border School District # 100	0.072283%	1,198,169	753,406	383,071
School District	400102	Mckenzie Cty Public School #1	0.326492%	5,411,958	3,403,028	1,730,278
School District	400103	Devils Lake Public School	0.276368%	4,581,099	2,880,585	1,464,641
School District	400104	Mt Pleasant School Dist #4	0.047697%	790,629	497,146	252,775
School District	400105	Central Cass Public School District #7	0.131680%	2,182,738	1,372,501	697,852
School District	400106	Milnor Public School District #2	0.036685%	608,094	382,368	194,416
School District	400107	Mapleton Public School	0.019446%	322,338	202,686	103,056
School District	400108	Linton Public School District #36	0.043678%	724,010	455,256	231,476
School District	400109	Tioga Public School District #15	0.104126%	1,726,001	1,085,306	551,826
School District	400114	Zeeland Public Schools	0.009730%	161,285	101,416	51,565
School District	400117	Garrison Public School District #51	0.066378%	1,100,287	691,858	351,777
School District	400118	Kenmare Public School District #28	0.038018%	630,189	396,262	201,480
School District	400119	Lewis & Clark Public Schools	0.070301%	1,165,315	732,748	372,567
School District	400120	Sw Special Education Unit	0.007453%	123,542	77,683	39,498
School District	400121	North Valley Career & Technology Center	0.017362%	287,794	180,964	92,012
School District	400122	Dakota Prairie Public School	0.062008%	1,027,850	646,310	328,618
School District	400123	Beach Public School District #3	0.065676%	1,088,651	684,541	348,057
School District	400124	Rolette Public School	0.023505%	389,621	244,993	124,567
School District	400125	Drake Public School District	0.022094%	366,232	230,286	117,089
School District	400137	New Salem Almont School District #49	0.050199%	832,103	523,224	266,035
School District	400138	Max Public School	0.031575%	523,390	329,106	167,335
School District	400139	East Central Special Education Unit	0.046212%	766,014	481,668	244,905
School District	400140	North Sargent School District #3	0.035344%	585,865	368,391	187,309
School District	400141	Wahpeton Public School District 37	0.146363%	2,426,125	1,525,542	775,666
School District	400142	Medina Public School District #3	0.027102%	449,245	282,484	143,630
School District	400143	Pingree-Buchanan School District	0.019458%	322,537	202,811	103,120
School District	400144	West River Student Services	0.018470%	306,160	192,513	97,884
School District	400145	Leeds Public School District 6	0.022835%	378,515	238,009	121,016
School District	400147	Sawyer Public School	0.018001%	298,386	187,625	95,398
School District	400148	Wilmar Multidistrict Special Education Unit	0.130247%	2,158,985	1,357,565	690,257
School District	400149	Great Northwest Education Cooperative	0.012745%	211,262	132,841	67,543
School District	400150	Anamoose Public School District #14	0.020425%	338,566	212,890	108,244
School District	400151	South Prairie School District #70	0.070021%	1,160,674	729,829	371,083
School District	400152	South East Education Cooperative	0.090865%	1,506,186	947,086	481,548
School District	400153	South Heart Public School District #9	0.045877%	760,461	478,176	243,130
School District	400154	Sargent Central Public School District #6	0.022490%	372,796	234,413	119,188
School District	400155	Fairmount Public School	0.012988%	215,290	135,374	68,831
School District	400156	South Central Prairie Special Education Unit	0.011654%	193,178	121,470	61,762
School District	400157	Pembina Special Education Cooperative	0.007334%	121,569	76,442	38,867
School District	400158	Central Regional Education Association	0.048532%	804,470	505,849	257,200
School District	400159	Oberon Public School #16	0.019067%	316,056	198,735	101,048

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net Pension Liability Discount Rate Sensitivity by Employer*

Main System (Concluded)

Employer Type	Employer ID	Employer	As of June 30, 2021			
			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
				6.00%	7.00%	8.00%
School District	400160	Elgin/New Leipzig Public School	0.010868%	\$ 180,149	\$ 113,277	\$ 57,596
Political Subdivision	500002	Cass County Water Resource District	0.019308%	320,051	201,247	102,325
Political Subdivision	500003	Walsh County Water Resource District	0.003295%	54,618	34,344	17,462
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007624%	126,376	79,465	40,404
Political Subdivision	500006	James River Soil Conservation District	0.005428%	89,975	56,576	28,766
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022041%	365,353	229,733	116,809
Political Subdivision	500008	Trail County Water Resource District	0.005325%	88,268	55,503	28,220
Political Subdivision	500009	Grafton Park District	0.017648%	292,535	183,945	93,527
Political Subdivision	500010	Cass County Soil Conservation District	0.019418%	321,874	202,394	102,908
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014568%	241,480	151,842	77,205
Political Subdivision	500016	Greater Ramsey Water District	0.035210%	583,644	366,994	186,599
Political Subdivision	500017	Carnegie Regional Library	0.008384%	138,974	87,386	44,432
Political Subdivision	500018	Griggs County Public Library	0.003987%	66,089	41,557	21,130
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.051185%	848,447	533,502	271,260
Political Subdivision	500022	Consolidated Waste Ltd	0.013962%	231,435	145,526	73,993
Political Subdivision	500023	Walsh County Housing Authority	0.002660%	44,092	27,725	14,097
Political Subdivision	500024	Williams County Soil Conservation District	0.018471%	306,177	192,523	97,889
Political Subdivision	500025	Bowman City Park Board	0.009309%	154,307	97,028	49,334
Political Subdivision	500028	Williston Housing Authority	0.025804%	427,729	268,955	136,751
Political Subdivision	500030	Minot Rural Fire Department	0.019716%	326,814	205,500	104,487
Political Subdivision	500031	Central Plains Water District	0.023049%	382,062	240,240	122,151
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005926%	98,230	61,767	31,405
Political Subdivision	500038	Jamestown Regional Airport	0.019864%	329,267	207,043	105,271
Political Subdivision	500040	Fargo Park District	0.386811%	6,411,811	4,031,733	2,049,945
Political Subdivision	500045	Dunseith Community Nursing Home	0.080001%	1,326,103	833,851	423,974
Political Subdivision	500047	Mercer County Soil Conservation District	0.010569%	175,193	110,161	56,011
Political Subdivision	500049	West Fargo Park District	0.124441%	2,062,744	1,297,049	659,488
Political Subdivision	500053	Stutsman County Housing Authority	0.024252%	402,003	252,779	128,526
Political Subdivision	500054	Grand Forks County Water Resource District	0.009983%	165,479	104,053	52,906
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009254%	153,395	96,454	49,043
Political Subdivision	500056	Cavalier County Job Development Authority	0.004448%	73,730	46,362	23,573
Political Subdivision	500057	Barnes County Soil Conservation District	0.006884%	114,110	71,752	36,482
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003300%	54,701	34,396	17,489
Political Subdivision	500063	Southwest Water Authority	0.254862%	4,224,613	2,656,428	1,350,667
Political Subdivision	500068	Burleigh County Council On Aging	0.082773%	1,372,052	862,743	438,664
Political Subdivision	500072	Watford City Park District	0.093970%	1,557,654	979,450	498,004
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014235%	235,961	148,371	75,440
Political Subdivision	500081	Ramsey County Housing Authority	0.015911%	263,742	165,840	84,322
Political Subdivision	500082	Grand Forks Public Library	0.087304%	1,447,158	909,970	462,676
Political Subdivision	500084	Rolette County Soil Conservation District	0.003435%	56,939	35,803	18,204
Political Subdivision	500085	Jamestown Parks And Recreation District	0.068403%	1,133,854	712,965	362,509
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022883%	379,310	238,510	121,271
Political Subdivision	500108	North Dakota Firefighters Association	0.016411%	272,030	171,052	86,972
Political Subdivision	500109	James River Valley Library System	0.035619%	590,423	371,257	188,767
Political Subdivision	500110	Grand Forks Park District	0.182395%	3,023,394	1,901,104	966,621
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.007706%	127,735	80,320	40,839
School District	500113	Lonetree Special Education Unit	0.001503%	24,914	15,666	7,965
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.015321%	253,962	159,691	81,195
Political Subdivision	500116	Western Area Water Supply Authority	0.061210%	1,014,622	637,992	324,389
Political Subdivision	500118	Crosby Park District	0.004327%	71,725	45,100	22,931
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.015624%	258,985	162,849	82,801
Political Subdivision	500121	Devils Lake Park Board	0.031415%	520,738	327,439	166,487
Political Subdivision	500122	North Central Soil Conservation District	0.009532%	158,003	99,352	50,516
Political Subdivision	500125	Wahpeton Park Board	0.048669%	806,741	507,277	257,926
Political Subdivision	500126	City Of Bottineau Park Board	0.012787%	211,958	133,279	67,766
Political Subdivision	500128	Logan County Soil Conservation District	0.006544%	108,474	68,208	34,681
Political Subdivision	500129	Park District - City of New Rockford	0.004302%	71,310	44,840	22,799
Political Subdivision	500130	Trail County Job Development Authority	0.009048%	149,980	94,307	47,951
Political Subdivision	500131	Minot Park District	0.134142%	2,223,549	1,398,163	710,899
Political Subdivision	500132	Valley City Park District	0.032447%	537,844	338,195	171,956
Total Main System			99.999996%	\$ 1,657,608,104	\$ 1,042,300,508	\$ 529,960,225

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Net Pension Liability Discount Rate Sensitivity by Employer*

Judges

Employer Type	Employer ID	Employer	As of June 30, 2021			
			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
				6.00%	7.00%	8.00%
State	018000	ND Supreme Court	100.000000%	\$ (9,893,629)	\$ (14,832,186)	\$ (19,086,450)
		Total	100.000000%	\$ (9,893,629)	\$ (14,832,186)	\$ (19,086,450)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

Net Pension Liability Discount Rate Sensitivity by Employer*

Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2021			
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at
			Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				6.00%	7.00%	8.00%
City	200010	City Of Cavalier	0.231615%	\$ 89,833	\$ 38,382	\$ (2,905)
City	200014	City of Grand Forks	16.326865%	6,332,447	2,705,608	(204,791)
City	200016	City Of Ellendale	0.165744%	64,285	27,466	(2,079)
City	200028	City Of Thompson	0.086044%	33,373	14,259	(1,079)
City	200029	City Of Williston	16.858627%	6,538,694	2,793,729	(211,461)
City	200030	City Of Bowman	0.361842%	140,342	59,963	(4,539)
City	200055	City of Watford City	2.428485%	941,899	402,437	(30,461)
City	200070	City Of Powers Lake	0.180409%	69,972	29,896	(2,263)
City	200085	City of Lincoln	0.652994%	253,267	108,211	(8,191)
City	200089	City of Surrey	0.118041%	45,783	19,561	(1,481)
City	200094	City of West Fargo	6.221720%	2,413,122	1,031,033	(78,040)
City	200103	City Of Burlington	0.288262%	111,804	47,769	(3,616)
County	300001	Adams County	0.334502%	129,738	55,432	(4,196)
County	300003	Benson County	0.216217%	83,861	35,830	(2,712)
County	300006	Bowman County	0.278200%	107,901	46,102	(3,490)
County	300009	Cass County	12.905818%	5,005,579	2,138,689	(161,880)
County	300013	Dunn County	2.342807%	908,668	388,238	(29,386)
County	300016	Foster County	0.263743%	102,294	43,706	(3,308)
County	300020	Griggs County	0.221197%	85,792	36,656	(2,775)
County	300027	Mckenzie County	6.917571%	2,683,011	1,146,346	(86,768)
County	300028	McLean County	1.622794%	629,408	268,921	(20,355)
County	300044	Slope County	0.101896%	39,521	16,886	(1,278)
County	300045	Stark County	2.897799%	1,123,924	480,209	(36,348)
County	300048	Towner County	0.470583%	182,518	77,983	(5,903)
County	300050	Walsh County	1.275638%	494,762	211,392	(16,001)
County	300051	Ward County	7.707725%	2,989,475	1,277,286	(96,679)
County	300052	Wells County	0.326646%	126,691	54,130	(4,097)
County	300053	Williams County	9.009820%	3,494,499	1,493,063	(113,012)
Political Subdivision	500041	Bismarck Rural Fire Protection	1.216588%	471,859	201,607	(15,260)
State	012500	Attorney General's Office	6.545121%	2,538,554	1,084,625	(82,097)
State of ND	054000	Adjutant General ND National Guard	1.424687%	552,571	236,092	(17,870)
Total			100.000000%	\$ 38,785,447	\$ 16,571,507	\$ (1,254,321)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Net Pension Liability Discount Rate Sensitivity by Employer*

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	As of June 30, 2021			
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at
			Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				6.00%	7.00%	8.00%
City	200007	City of Beulah	2.589972%	\$ 7,109	\$ (57,486)	\$ (106,970)
City	200027	City of Mandan	25.793417%	70,793	(572,503)	(1,065,305)
City	200043	City of Dickinson	27.226061%	74,725	(604,302)	(1,124,475)
City	200097	City Of Devils Lake	8.646347%	23,731	(191,912)	(357,106)
City	200118	City of Berthold	0.568341%	1,560	(12,615)	(23,473)
City	200126	City of Garrison	0.618418%	1,697	(13,726)	(25,542)
County	300002	Barnes County	7.458768%	20,472	(165,553)	(308,058)
County	300030	Morton County	17.376302%	47,692	(385,680)	(717,666)
County	300040	Rolette County	7.056652%	19,368	(156,627)	(291,450)
County	300041	Sargent County	2.665722%	7,316	(59,168)	(110,098)
Total			100.000000%	\$ 274,463	\$ (2,219,572)	\$ (4,130,143)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System

Employer Type	Employer ID	Employer	Contribution in Relation to the					Actual Contribution as a % of Covered Payroll
			Proportionate Share	Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	
State of ND	010100	Governor's Office	0.124385%	\$ 103,872	\$ 102,712	\$ 1,160	\$ 1,408,523	7.29%
State of ND	010800	Secretary Of State	0.129017%	107,741	108,599	(858)	1,460,981	7.43%
State	011000	Office Of Management & Budget	0.288587%	240,996	237,315	3,681	3,267,929	7.26%
State	011200	Information Technology Dept	2.619115%	2,187,193	2,149,509	37,684	29,658,613	7.25%
State	011700	State Auditor's Office	0.325865%	272,126	289,939	(17,813)	3,690,066	7.86%
State	011800	Central Services	0.123266%	102,938	97,889	5,049	1,395,856	7.01%
State of ND	012000	State Treasurer's Office	0.042406%	35,413	34,804	609	480,200	7.25%
State	012500	Attorney General's Office	1.078190%	900,384	956,020	(55,636)	12,209,326	7.83%
State of ND	012700	Tax Department	0.558043%	466,015	471,334	(5,319)	6,319,223	7.46%
State of ND	013000	Facility Management	0.151836%	126,796	123,281	3,515	1,719,380	7.17%
State of ND	014000	Office Of Administrative Hearings	0.030510%	25,479	30,406	(4,927)	345,498	8.80%
State	016000	Legislative Council	0.266951%	222,928	209,815	13,113	3,022,928	6.94%
State of ND	018000	ND Supreme Court	1.669124%	1,393,866	1,319,967	73,899	18,901,010	6.98%
State of ND	018800	Commission On Legal Counsel For Indigents	0.221793%	185,217	194,087	(8,870)	2,511,559	7.73%
State	019000	Retirement & Investment Office	0.141582%	118,233	132,968	(14,735)	1,603,257	8.29%
State	019200	ND Public Employees Retirement System	0.176508%	147,400	142,699	4,701	1,998,762	7.14%
State of ND	020100	Public Instruction	0.442127%	369,215	397,054	(27,839)	5,006,600	7.93%
State	020200	Education Standards & Practice	0.045838%	38,279	36,881	1,398	519,060	7.11%
State	021500	ND University System Office	0.089284%	74,560	77,240	(2,680)	1,011,048	7.64%
State of ND	022300	ND Youth Correctional Center	0.275363%	229,952	250,223	(20,271)	3,118,187	8.02%
State of ND	022400	Juvenile Services - DOCR	0.165532%	138,234	130,087	8,147	1,874,468	6.94%
State	022600	Land Department	0.183971%	153,632	162,149	(8,517)	2,083,266	7.78%
State	022700	Bismarck State College	0.419019%	349,918	352,624	(2,706)	4,744,934	7.43%
State	022800	Lake Region State College	0.162895%	136,032	140,545	(4,513)	1,844,605	7.62%
State	022900	Williston State College	0.085156%	71,113	68,708	2,405	964,302	7.13%
State	023000	University Of North Dakota	3.414805%	2,851,664	2,833,229	18,435	38,668,933	7.33%
State	023500	North Dakota State University	2.786944%	2,327,345	2,356,015	(28,670)	31,559,099	7.47%
State	023800	ND St College Of Science	0.448423%	374,473	381,632	(7,159)	5,077,898	7.52%
State	023900	Dickinson State University	0.185423%	154,845	157,657	(2,812)	2,099,716	7.51%
State	024000	Mayville State University	0.265076%	221,362	231,167	(9,805)	3,001,701	7.70%
State	024100	Minot State University	0.458220%	382,654	380,712	1,942	5,188,840	7.34%
State	024200	Valley City State University	0.178461%	149,031	150,126	(1,095)	2,020,876	7.43%
State of ND	025000	ND State Library	0.095225%	79,521	88,289	(8,768)	1,078,315	8.19%
State of ND	025200	SCHOOL FOR THE DEAF	0.119811%	100,053	96,741	3,312	1,356,724	7.13%
State of ND	025300	School For The Blind	0.070119%	58,556	60,682	(2,126)	794,024	7.64%
State	026100	ND Board Of Nursing	0.067159%	56,084	51,625	4,459	760,502	6.79%
State of ND	027000	Career & Technical Education	0.189120%	157,932	135,422	22,510	2,141,572	6.32%
State of ND	030100	ND Department Of Health	1.251539%	1,045,146	890,421	154,725	14,172,312	6.28%
State of ND	030300	Mental Health	0.814895%	680,509	667,957	12,552	9,227,801	7.24%
State of ND	031000	Life Skills and Transition Center	1.027022%	857,654	883,681	(26,027)	11,629,906	7.60%
State of ND	031200	North Dakota State Hospital	1.426077%	1,190,900	1,295,666	(104,766)	16,148,761	8.02%
State of ND	031300	ND Veterans Home	0.405262%	338,430	352,440	(14,010)	4,589,149	7.68%
State of ND	031600	Indian Affairs Commission	0.010596%	8,849	19,080	(10,231)	119,988	15.90%
State of ND	032100	Veterans Affairs Department	0.038475%	32,130	31,597	533	435,689	7.25%
State of ND	032500	Department Of Human Services	7.374369%	6,158,251	6,021,488	136,763	83,506,676	7.21%
State of ND	036000	Protection & Advocacy Project	0.159243%	132,982	138,190	(5,208)	1,803,253	7.66%
State	038000	Job Service North Dakota	0.857029%	715,695	669,690	46,005	9,704,917	6.90%
State	040100	Insurance Department	0.188775%	157,644	160,816	(3,172)	2,137,668	7.52%
State of ND	040500	Industrial Commission	0.625419%	522,280	526,792	(4,512)	7,082,189	7.44%
State of ND	040600	ND Department Of Labor	0.055257%	46,144	48,502	(2,358)	625,730	7.75%
State of ND	040800	Public Service Commission	0.259155%	216,417	215,949	468	2,934,649	7.36%
State of ND	041200	Aeronautics Commission	0.040732%	34,015	32,291	1,724	461,243	7.00%
State of ND	041300	Department Of Financial Institutions	0.203415%	169,870	169,606	264	2,303,456	7.36%
State of ND	041400	ND Securities Department	0.061994%	51,770	55,489	(3,719)	702,017	7.90%
State	042600	State Board Of Law Examiners	0.029432%	24,578	6,383	18,195	333,288	1.92%
State	042700	ND State Board Of Cosmetology	0.009448%	7,890	7,620	270	106,983	7.12%
State	042800	ND State Plumbing Board	0.036305%	30,318	29,271	1,047	411,120	7.12%
State	047100	Bank Of North Dakota	0.996946%	832,538	821,620	10,918	11,289,323	7.28%
State	047200	Public Finance Authority	0.018251%	15,241	13,135	2,106	206,670	6.36%
State	047300	Housing Finance Agency	0.232024%	193,761	187,874	5,887	2,627,418	7.15%
State	047500	Mill & Elevator Association	0.813052%	678,970	811,839	(132,869)	9,206,923	8.82%
State	048500	Workforce Safety & Insurance	1.335805%	1,115,515	1,123,531	(8,016)	15,126,528	7.43%
State of ND	050200	Field Services Division	0.726808%	606,949	605,505	1,444	8,230,309	7.36%
State of ND	050400	Highway Patrol	0.161410%	134,792	139,429	(4,637)	1,827,796	7.63%

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	051700	Department Of Corrections Transitional Services	0.227197%	\$ 189,730	\$ 183,937	\$ 5,793	\$ 2,572,760	7.15%
State of ND	051800	James River Correctional Ctr	0.872193%	728,358	729,982	(1,624)	9,876,629	7.39%
State of ND	051900	State Penitentiary	1.137450%	949,871	874,044	75,827	12,880,379	6.79%
State	052000	Rough Rider Industries	0.137721%	115,009	107,742	7,267	1,559,542	6.91%
State of ND	053000	Department Of Corrections And Rehabilitation	0.732852%	611,996	594,170	17,826	8,298,748	7.16%
State of ND	054000	Adjutant General ND National Guard	0.954390%	797,000	770,658	26,342	10,807,424	7.13%
State of ND	060100	Department Of Commerce	0.344144%	287,391	327,524	(40,133)	3,897,053	8.40%
State of ND	060200	Dept Of Agriculture	0.370522%	309,419	316,171	(6,752)	4,195,754	7.54%
State of ND	060700	Milk Marketing Board	0.006208%	5,184	6,881	(1,697)	70,300	9.79%
State of ND	060800	ND Oilseed Council	0.003056%	2,552	2,464	88	34,602	7.12%
State	061100	ND Soybean Council	0.034689%	28,968	28,858	110	392,818	7.35%
State of ND	061400	ND Corn Utilization Council	0.013758%	11,489	11,093	396	155,796	7.12%
State of ND	061600	State Seed Department	0.136821%	114,258	112,738	1,520	1,549,345	7.28%
State	062400	Beef Commission	0.018220%	15,215	19,201	(3,986)	206,316	9.31%
State of ND	062500	ND Wheat Commission	0.041902%	34,992	33,785	1,207	474,492	7.12%
State of ND	062600	ND Barley Council	0.013423%	11,209	10,822	387	152,004	7.12%
State	066500	State Fair Association	0.091755%	76,624	70,678	5,946	1,039,021	6.80%
State of ND	067000	Racing Commission	0.011870%	9,913	9,570	343	134,412	7.12%
State of ND	070100	Historical Society	0.387156%	323,310	307,849	15,461	4,384,116	7.02%
State of ND	070900	ND Council On The Arts	0.031334%	26,167	24,605	1,562	354,826	6.93%
State of ND	072000	Game & Fish Department	0.997596%	833,081	824,455	8,626	11,296,689	7.30%
State of ND	075000	Parks & Recreation Department	0.337986%	282,248	298,711	(16,463)	3,827,324	7.80%
State of ND	077000	Water Commission	0.548028%	457,652	447,439	10,213	6,205,816	7.21%
State	080100	Department Of Transportation	5.256208%	4,389,399	4,343,865	45,534	59,520,816	7.30%
State	090000	ND State Board Of Accountancy	0.009553%	7,978	7,702	276	108,175	7.12%
State	090100	Board Of Medical Examiners	0.025521%	21,312	26,484	(5,172)	289,002	9.16%
State	090200	Board Of Pharmacy	0.023984%	20,029	17,726	2,303	271,596	6.53%
State	090600	Real Estate Commission	0.017055%	14,242	13,627	615	193,133	7.06%
State	090900	Electrical Board	0.144549%	120,711	120,398	313	1,636,856	7.36%
State	099501	ND System Information Technology Services	0.202960%	169,490	160,435	9,055	2,298,302	6.98%
District Health Unit	100002	McIntosh District Health Unit	0.011754%	9,816	8,790	1,026	133,104	6.60%
District Health Unit	100003	Wells County Dist Health Unit	0.027574%	23,027	21,117	1,910	312,251	6.76%
District Health Unit	100004	Central Valley Health Unit	0.095687%	79,907	76,822	3,085	1,083,547	7.09%
District Health Unit	100005	Dickey County Health District	0.022428%	18,729	18,430	299	253,975	7.26%
District Health Unit	100006	Emmons County Public Health	0.021264%	17,757	16,259	1,498	240,790	6.75%
District Health Unit	100007	Rolette County Public Health	0.049091%	40,995	41,588	(593)	555,903	7.48%
District Health Unit	100008	Towner County Public Health Unit	0.012689%	10,596	9,369	1,227	143,685	6.52%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014626%	12,214	11,759	455	165,623	7.10%
District Health Unit	100010	First District Health Unit	0.196741%	164,296	161,053	3,243	2,227,874	7.23%
District Health Unit	100011	Lake Region District Health Unit	0.093119%	77,763	72,730	5,033	1,054,466	6.90%
District Health Unit	100012	Garrison Diversion Conservancy District	0.180518%	150,749	150,353	396	2,044,168	7.36%
District Health Unit	100013	Upper Missouri Health Unit	0.122430%	102,240	100,590	1,650	1,386,387	7.26%
District Health Unit	100014	Kidder County District Health Unit	0.006118%	5,109	4,935	174	69,278	7.12%
District Health Unit	100015	Southwestern District Health Unit	0.126956%	106,019	105,527	492	1,437,642	7.34%
District Health Unit	100017	City-County Health District	0.061595%	51,437	55,322	(3,885)	697,491	7.93%
District Health Unit	100018	Sargent County District Health Unit	0.010801%	9,020	10,142	(1,122)	122,310	8.29%
District Health Unit	100019	Traill District Health Unit	0.016536%	13,809	13,278	531	187,248	7.09%
District Health Unit	100021	Cavalier County Health Dist	0.013929%	11,632	11,419	213	157,727	7.24%
District Health Unit	100022	Walsh County Health District	0.039958%	33,368	24,583	8,785	452,486	5.43%
District Health Unit	100023	Custer Health Unit	0.125026%	104,408	109,575	(5,167)	1,415,784	7.74%
Political Subdivision	100024	Southeast Water Users District	0.046437%	38,779	37,277	1,502	525,848	7.09%
City	200002	City Of Mcville	0.009746%	8,139	8,208	(69)	110,361	7.44%
City	200003	City Of Drayton	0.004378%	3,656	8,630	(4,974)	49,581	17.41%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	0.00%
City	200005	City Of Westhope	0.009898%	8,266	9,914	(1,648)	112,080	8.85%
City	200006	City Of Belfield	0.014266%	11,913	17,625	(5,712)	161,543	10.91%
City	200007	City Of Beulah	0.046018%	38,429	36,174	2,255	521,102	6.94%
City	200008	City Of Rolla	0.030950%	25,846	32,651	(6,805)	350,473	9.32%
City	200009	City Of New Town	0.110237%	92,058	104,173	(12,115)	1,248,310	8.35%
City	200010	City Of Cavalier	0.045462%	37,965	35,860	2,105	514,808	6.97%
City	200011	City Of Harvey	0.052637%	43,957	45,025	(1,068)	596,058	7.55%
City	200012	City Of Napoleon	0.014857%	12,407	11,979	428	168,240	7.12%
City	200014	City Of Grand Forks	1.537042%	1,283,566	1,754,533	(470,967)	17,405,321	10.08%
City	200015	City Of Killdeer	0.068638%	57,319	66,081	(8,762)	777,247	8.50%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Statutory Required Contribution			
City	200016	City Of Ellendale	0.025926%	\$ 21,651	\$ 19,078	\$ 2,573	\$ 2,573	293,584	6.50%
City	200017	City of Wishek	0.022761%	19,007	17,113	1,894	1,894	257,749	6.64%
City	200018	City Of Granville	0.000000%	-	-	-	-	-	0.00%
City	200019	City Of Linton	0.023251%	19,417	19,644	(227)	(227)	263,297	7.46%
City	200020	City Of Finley	0.006803%	5,681	5,978	(297)	(297)	77,039	7.76%
City	200021	City Of Wilton	0.011720%	9,787	10,939	(1,152)	(1,152)	132,711	8.24%
City	200022	City Of Ray	0.019348%	16,157	15,946	211	211	219,096	7.28%
City	200025	City Of Medora	0.023228%	19,397	18,624	773	773	263,027	7.08%
City	200026	City of Vela	0.017470%	14,589	14,086	503	503	197,830	7.12%
City	200028	City Of Thompson	0.012217%	10,202	9,850	352	352	138,339	7.12%
City	200029	City Of Williston	1.185550%	990,039	893,383	96,656	96,656	13,425,058	6.65%
City	200030	City Of Bowman	0.057206%	47,772	44,945	2,827	2,827	647,799	6.94%
City	200031	City Of Tioga	0.093319%	77,930	81,176	(3,246)	(3,246)	1,056,737	7.68%
City	200033	City Of Rhame	0.004675%	3,904	3,860	44	44	52,940	7.29%
City	200035	City Of Fargo	3.360974%	2,806,711	2,941,158	(134,447)	(134,447)	38,059,358	7.73%
City	200036	City Of Jamestown	0.491013%	410,039	411,182	(1,143)	(1,143)	5,560,181	7.40%
City	200037	City Of Beach	0.024773%	20,688	19,974	714	714	280,528	7.12%
City	200038	City Of Glenburn	0.005793%	4,838	4,671	167	167	65,602	7.12%
City	200040	City Of Kulm	0.007428%	6,203	5,989	214	214	84,115	7.12%
City	200041	City Of Harwood	0.014109%	11,782	8,347	3,435	3,435	159,774	5.22%
City	200043	City of Dickinson	0.454710%	379,723	363,660	16,063	16,063	5,149,095	7.06%
City	200045	City Of Mapleton	0.009520%	7,950	9,895	(1,945)	(1,945)	107,808	9.18%
City	200046	City Of Wahpeton	0.232412%	194,085	186,023	8,062	8,062	2,631,808	7.07%
City	200047	City Of Bottineau	0.050392%	42,082	40,078	2,004	2,004	570,631	7.02%
City	200049	City Of Elgin	0.005754%	4,805	4,688	117	117	65,163	7.19%
City	200050	City Of Rugby	0.054230%	45,287	46,332	(1,045)	(1,045)	614,090	7.54%
City	200051	City Of New Salem	0.011075%	9,249	9,371	(122)	(122)	125,408	7.47%
City	200052	City Of Walhalla	0.025558%	21,343	21,842	(499)	(499)	289,416	7.55%
City	200053	City Of Gwinner	0.014573%	12,170	11,734	436	436	165,020	7.11%
City	200054	City Of Kenmare	0.026277%	21,944	22,926	(982)	(982)	297,555	7.70%
City	200055	City Of Watford City	0.237035%	197,945	203,404	(5,459)	(5,459)	2,684,164	7.58%
City	200057	City Of Cooperstown	0.015388%	12,850	13,885	(1,035)	(1,035)	174,247	7.97%
City	200058	City Of New England	0.009310%	7,775	7,433	342	342	105,421	7.05%
City	200059	City Of Carrington	0.059106%	49,359	49,941	(582)	(582)	669,312	7.46%
City	200060	City Of Mott	0.011827%	9,877	9,524	353	353	133,923	7.11%
City	200061	City Of Larimore	0.016022%	13,380	12,754	626	626	181,426	7.03%
City	200062	City Of Sherwood	0.000000%	-	1,083	(1,083)	(1,083)	-	0.00%
City	200063	City Of Lamoure	0.016941%	14,147	11,882	2,265	2,265	191,840	6.19%
City	200064	City Of Michigan	0.005270%	4,401	4,283	118	118	59,682	7.18%
City	200065	City Of Park River	0.041890%	34,982	34,501	481	481	474,357	7.27%
City	200067	City Of Hatton	0.003590%	2,998	5,657	(2,659)	(2,659)	40,654	13.91%
City	200069	City Of Northwood	0.024978%	20,859	21,649	(790)	(790)	282,848	7.65%
City	200070	City Of Powers Lake	0.003663%	3,059	3,418	(359)	(359)	41,484	8.24%
City	200072	City Of Towner	0.009985%	8,338	7,557	781	781	113,070	6.68%
City	200073	City Of Pembina	0.007886%	6,586	6,358	228	228	89,296	7.12%
City	200075	City Of Underwood	0.008133%	6,792	9,384	(2,592)	(2,592)	92,093	10.19%
City	200076	City Of New Leipzig	0.000000%	-	654	(654)	(654)	-	0.00%
City	200077	City Of Stanley	0.078238%	65,336	58,783	6,553	6,553	885,962	6.63%
City	200080	City Of Crosby	0.016472%	13,756	13,308	448	448	186,531	7.13%
City	200083	City Of Grafton	0.151659%	126,649	129,539	(2,890)	(2,890)	1,717,374	7.54%
City	200084	City Of Emerado	0.007651%	6,389	6,991	(602)	(602)	86,642	8.07%
City	200085	City Of Lincoln	0.021655%	18,084	22,448	(4,364)	(4,364)	245,218	9.15%
City	200086	City Of Minto	0.008436%	7,045	6,442	603	603	95,528	6.74%
City	200087	City Of Ashley	0.010852%	9,062	8,748	314	314	122,882	7.12%
City	200088	City Of Neche	0.003954%	3,302	3,180	122	122	44,772	7.10%
City	200089	City Of Surrey	0.016417%	13,710	15,053	(1,343)	(1,343)	185,909	8.10%
City	200090	City Of Hankinson	0.023643%	19,744	17,061	2,683	2,683	267,736	6.37%
City	200091	City Of New Rockford	0.018180%	15,182	15,480	(298)	(298)	205,866	7.52%
City	200092	City of Minot	0.654565%	546,620	506,244	40,376	40,376	7,412,237	6.83%
City	200094	City Of West Fargo	0.907796%	758,090	724,144	33,946	33,946	10,279,796	7.04%
City	200097	City Of Devils Lake	0.126948%	106,013	107,262	(1,249)	(1,249)	1,437,544	7.46%
City	200098	City Of Oakes	0.047929%	40,025	41,376	(1,351)	(1,351)	542,738	7.62%
City	200100	City Of Mohall	0.014617%	12,206	11,785	421	421	165,527	7.12%
City	200101	City Of Lidgerwood	0.007087%	5,918	5,714	204	204	80,252	7.12%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200102	City Of Mcclusky	0.000000%	\$ -	\$ 871	\$ (871)	\$ -	0.00%
City	200103	City Of Burlington	0.016313%	13,623	14,111	(488)	184,726	7.64%
City	200104	City Of Lisbon	0.045702%	38,165	38,786	(621)	517,525	7.49%
City	200110	City Of Halliday	0.012292%	10,265	10,528	(263)	139,194	7.56%
City	200111	City Of Maddock	0.013588%	11,347	6,812	4,535	153,866	4.43%
City	200114	City of Regent	0.004616%	3,855	4,793	(938)	52,268	9.17%
City	200115	City of Lakota	0.020971%	17,513	16,470	1,043	237,479	6.94%
City	200117	City of Alexander	0.013558%	11,322	11,384	(62)	153,525	7.42%
City	200118	City of Berthold	0.003919%	3,273	3,964	(691)	44,376	8.93%
City	200119	City of Carson	0.007245%	6,050	5,842	208	82,045	7.12%
City	200120	City of Dodge	0.007690%	6,422	6,358	64	87,080	7.30%
City	200123	City of Grenora	0.009129%	7,624	6,706	918	103,376	6.49%
City	200124	City of Kindred	0.012047%	10,060	10,664	(604)	136,415	7.82%
City	200125	City of Richardton	0.008413%	7,026	7,045	(19)	95,268	7.39%
County	300001	Adams County	0.051797%	43,255	46,859	(3,604)	586,544	7.99%
County	300002	Barnes County	0.222429%	185,748	165,390	20,358	2,518,768	6.57%
County	300003	Benson County	0.114642%	95,736	91,132	4,604	1,298,190	7.02%
County	300004	Billings County	0.515106%	430,159	442,907	(12,748)	5,833,012	7.59%
County	300005	Bottineau County	0.334280%	279,153	274,994	4,159	3,785,352	7.26%
County	300006	Bowman County	0.104015%	86,862	86,471	391	1,177,853	7.34%
County	300007	Burke County	0.145726%	121,694	116,788	4,906	1,650,187	7.08%
County	300008	Burleigh County	1.571392%	1,312,251	1,314,929	(2,678)	17,794,295	7.39%
County	300009	Cass County	1.527442%	1,275,549	1,297,651	(22,102)	17,296,613	7.50%
County	300010	Cavalier County	0.305185%	254,856	251,485	3,371	3,455,884	7.28%
County	300011	Dickey County	0.133784%	111,721	111,655	66	1,514,956	7.37%
County	300012	Divide County	0.185681%	155,060	157,491	(2,431)	2,102,630	7.49%
County	300013	Dunn County	0.386753%	322,973	325,030	(2,057)	4,379,554	7.42%
County	300014	Eddy County	0.078182%	65,289	64,630	659	885,321	7.30%
County	300015	Emmons County	0.226622%	189,249	195,064	(5,815)	2,566,243	7.60%
County	300016	Foster County	0.081300%	67,893	66,756	1,137	920,629	7.25%
County	300017	Golden Valley County	0.088076%	73,551	67,263	6,288	997,365	6.74%
County	300018	Grand Forks County	1.365501%	1,140,314	1,232,663	(92,349)	15,462,806	7.97%
County	300019	Grant County	0.089660%	74,874	66,103	8,771	1,015,306	6.51%
County	300020	Griggs County	0.051783%	43,243	45,633	(2,390)	586,387	7.78%
County	300021	Hettinger County	0.094456%	78,879	80,566	(1,687)	1,069,616	7.53%
County	300023	Lamoure County	0.171655%	143,347	140,255	3,092	1,943,803	7.22%
County	300024	Logan County	0.047291%	39,492	43,026	(3,534)	535,517	8.03%
County	300025	Mchenry County	0.102230%	85,371	89,610	(4,239)	1,157,643	7.74%
County	300026	Mcintosh County	0.080795%	67,471	68,087	(616)	914,920	7.44%
County	300027	Mckenzie County	0.739345%	617,418	670,027	(52,609)	8,372,271	8.00%
County	300028	McLean County	0.372705%	311,242	302,707	8,535	4,220,475	7.17%
County	300029	Mercer County	0.328976%	274,724	265,265	9,459	3,725,298	7.12%
County	300030	Morton County	0.555479%	463,874	459,430	4,444	6,290,189	7.30%
County	300031	Mountrail County	0.681792%	569,357	568,197	1,160	7,720,554	7.36%
County	300032	Nelson County	0.153823%	128,456	124,686	3,770	1,741,875	7.16%
County	300033	Oliver County	0.068001%	56,787	59,775	(2,988)	770,038	7.76%
County	300034	Pembina County	0.215372%	179,855	182,434	(2,579)	2,438,854	7.48%
County	300035	Pierce County	0.172459%	144,019	165,608	(21,589)	1,952,909	8.48%
County	300036	Ramsey County	0.436945%	364,888	394,370	(29,482)	4,947,924	7.97%
County	300037	Ransom County	0.155114%	129,534	123,350	6,184	1,756,494	7.02%
County	300038	Renville County	0.118288%	98,781	94,861	3,920	1,339,482	7.08%
County	300039	Richland County	0.580448%	484,725	489,104	(4,379)	6,572,943	7.44%
County	300040	Rolette County	0.089235%	74,519	74,268	251	1,010,491	7.35%
County	300041	Sargent County	0.058402%	48,771	44,360	4,411	661,336	6.71%
County	300042	Sheridan County	0.064596%	53,943	54,078	(135)	731,483	7.39%
County	300044	Slope County	0.097126%	81,109	84,795	(3,686)	1,099,848	7.71%
County	300045	Stark County	0.340139%	284,046	308,135	(24,089)	3,851,703	8.00%
County	300046	Steele County	0.086529%	72,259	73,269	(1,010)	979,849	7.48%
County	300047	Stutsman County	0.671708%	560,936	552,935	8,001	7,606,357	7.27%
County	300048	Towner County	0.105528%	88,125	80,755	7,370	1,194,988	6.76%
County	300049	Trail County	0.276614%	230,997	241,006	(10,009)	3,132,347	7.69%
County	300050	Walsh County	0.204344%	170,645	197,186	(26,541)	2,313,975	8.52%
County	300051	Ward County	0.902620%	753,768	707,525	46,243	10,221,189	6.92%
County	300052	Wells County	0.172684%	144,206	132,205	12,001	1,955,452	6.76%

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the				Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	
County	300053	Williams County	1.144515%	\$ 955,771	\$ 957,073	\$ (1,302)	\$ 12,960,381	7.38%
School District	400002	Mcclusky Public Schools	0.013835%	11,553	13,106	(1,553)	156,669	8.37%
School District	400003	Lake Region Special Education Unit	0.044301%	36,995	35,862	1,133	501,661	7.15%
School District	400004	Lidgerwood Public School	0.034122%	28,495	28,291	204	386,394	7.32%
School District	400006	Halliday Public School	0.012220%	10,205	10,409	(204)	138,377	7.52%
School District	400007	Oliver-Mercer Special Education Unit	0.038572%	32,211	37,643	(5,432)	436,781	8.62%
School District	400008	Underwood School District #8	0.037781%	31,550	30,143	1,407	427,829	7.05%
School District	400010	New Town Public School District	0.196333%	163,955	191,428	(27,473)	2,223,256	8.61%
School District	400011	Bottineau Public School	0.130591%	109,055	104,746	4,309	1,478,802	7.08%
School District	400012	Peace Garden Special Services	0.032090%	26,798	25,649	1,149	363,381	7.06%
School District	400014	Beulah Public School #27	0.097424%	81,358	80,241	1,117	1,103,223	7.27%
School District	400016	St John School District #3	0.089901%	75,075	76,502	(1,427)	1,018,036	7.51%
School District	400017	Ellendale Public School District #40	0.035104%	29,315	33,668	(4,353)	397,514	8.47%
School District	400018	Rural Cass Special Education Unit	0.020392%	17,029	11,995	5,034	230,914	5.19%
School District	400019	Fargo Public Schools	2.345565%	1,958,754	1,934,245	24,509	26,560,966	7.28%
School District	400020	Surrey Schools	0.044269%	36,969	42,919	(5,950)	501,295	8.56%
School District	400021	Jamestown Public School District #1	0.310764%	259,515	260,083	(568)	3,519,067	7.39%
School District	400023	Warwick Public School	0.069726%	58,227	55,234	2,993	789,575	7.00%
School District	400024	Souris Valley Special Services	0.040395%	33,733	30,847	2,886	457,427	6.74%
School District	400025	Rugby Public School District #5	0.075092%	62,708	60,867	1,841	850,330	7.16%
School District	400026	Billings County School District	0.036424%	30,417	31,403	(986)	412,464	7.61%
School District	400027	Belcourt School District #7	0.511875%	427,461	440,623	(13,162)	5,796,430	7.60%
School District	400028	West Fargo Public School #6	1.792889%	1,497,221	1,518,634	(21,413)	20,302,512	7.48%
School District	400029	Minot Public School District #1	1.683835%	1,406,151	1,397,304	8,847	19,067,588	7.33%
School District	400030	Belfield Public School #13	0.030223%	25,239	24,856	383	342,243	7.26%
School District	400031	Minto Public School District #20	0.041333%	34,517	34,374	143	468,052	7.34%
School District	400033	Harvey Public School Dist #38	0.061849%	51,649	50,132	1,517	700,368	7.16%
School District	400034	Oakes Public Schools	0.050249%	41,962	39,137	2,825	569,020	6.88%
School District	400035	Larimore Public School District #44	0.050879%	42,488	44,926	(2,438)	576,154	7.80%
School District	400036	Hazen Public School District #3	0.062211%	51,952	51,630	322	704,471	7.33%
School District	400038	Park River Area School District	0.055044%	45,967	46,678	(711)	623,314	7.49%
School District	400039	Hillsboro Public School	0.044383%	37,064	40,444	(3,380)	502,589	8.05%
School District	400040	Lisbon Public School	0.081874%	68,372	64,032	4,340	927,139	6.91%
School District	400042	Northern Cass School District # 97	0.075111%	62,724	61,961	763	850,553	7.28%
School District	400043	Mandaree Public School #36	0.089065%	74,377	76,297	(1,920)	1,008,561	7.56%
School District	400044	Thompson Public School	0.049296%	41,167	40,053	1,114	558,223	7.18%
School District	400045	Northern Plains Special Ed Unit	0.012237%	10,219	4,921	5,298	138,572	3.55%
School District	400046	Bowman County School District #1	0.067345%	56,239	54,803	1,436	762,604	7.19%
School District	400047	Apple Creek Elementary School	0.003632%	3,033	2,828	205	41,134	6.88%
School District	400048	Burke Central School	0.015776%	13,174	12,501	673	178,644	7.00%
School District	400049	Washburn Public School	0.041585%	34,727	32,068	2,659	470,909	6.81%
School District	400050	Enderlin Area School District #24	0.045462%	37,965	46,151	(8,186)	514,811	8.96%
School District	400051	Midkota School	0.031273%	26,116	25,631	485	354,136	7.24%
School District	400052	Velva Public School	0.041086%	34,310	32,576	1,734	465,251	7.00%
School District	400053	Sheyenne Valley Special Education Unit	0.077145%	64,423	63,854	569	873,587	7.31%
School District	400054	Center Stanton Public School	0.020432%	17,063	17,710	(647)	231,365	7.65%
School District	400055	Burleigh County Special Education Unit	0.005893%	4,921	4,751	170	66,727	7.12%
School District	400056	New Rockford Sheyenne Public School	0.042414%	35,419	35,753	(334)	480,297	7.44%
School District	400057	James River Multidistrict Special Education Unit	0.047404%	39,587	37,717	1,870	536,804	7.03%
School District	400058	Newburg United Public School	0.027850%	23,257	22,616	641	315,368	7.17%
School District	400059	Napoleon Public School District #2	0.029058%	24,266	24,494	(228)	329,054	7.44%
School District	400060	Yellowstone School District # 14	0.022285%	18,610	21,430	(2,820)	252,358	8.49%
School District	400061	Cavalier Public Schools	0.049616%	41,434	44,754	(3,320)	561,850	7.97%
School District	400062	Richland School District # 44	0.038724%	32,338	32,798	(460)	438,509	7.48%
School District	400063	Fort Totten School District # 30	0.038360%	32,034	33,242	(1,208)	434,387	7.65%
School District	400064	Bismarck Public Schools	2.610590%	2,180,074	2,135,153	44,921	29,562,085	7.22%
School District	400065	Solen Public School Dist #3	0.056130%	46,874	46,322	552	635,606	7.29%
School District	400068	Lakota Public School District # 66	0.034481%	28,795	22,924	5,871	390,461	5.87%
School District	400069	Stanley Community Public School District # 2	0.133819%	111,751	116,981	(5,230)	1,515,356	7.72%
School District	400070	Mandan Public School District #1	0.778224%	649,886	708,016	(58,130)	8,812,535	8.03%
School District	400072	Killdeer Public School #16	0.089271%	74,549	78,011	(3,462)	1,010,900	7.72%
School District	400073	Glenburn School District	0.032244%	26,927	31,066	(4,139)	365,123	8.51%
School District	400074	New Public School #8	0.094305%	78,753	75,683	3,070	1,067,906	7.09%
School District	400075	Williston Public School #1	0.845867%	706,374	781,924	(75,550)	9,578,515	8.16%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400076	Valley City Public School	0.091660%	\$ 76,544	\$ 83,192	\$ (6,648)	\$ 1,037,944	8.02%
School District	400077	Dickinson Public Schools	0.696153%	581,349	584,205	(2,856)	7,883,170	7.41%
School District	400078	Drayton Public School #19	0.039037%	32,599	33,013	(414)	442,057	7.47%
School District	400079	Mohall Lansford Sherwood School	0.042340%	35,358	33,729	1,629	479,456	7.03%
School District	400080	Westhope Public School #17	0.028616%	23,897	23,702	195	324,046	7.31%
School District	400081	Kindred Public School District #2	0.063397%	52,942	57,635	(4,693)	717,902	8.03%
School District	400082	Grafton Public School District #3	0.120806%	100,884	108,428	(7,544)	1,367,996	7.93%
School District	400083	Wilton Public School District	0.040810%	34,080	30,904	3,176	462,134	6.69%
School District	400084	Sheyenne Valley Career And Tech Center	0.013639%	11,390	10,996	394	154,444	7.12%
School District	400085	White Shield School Dist #85	0.102580%	85,663	82,796	2,867	1,161,611	7.13%
School District	400086	Tgu School District #60	0.184145%	153,777	147,326	6,451	2,085,236	7.07%
School District	400087	Turtle Lake Mercer School District #72	0.040338%	33,686	31,613	2,073	456,787	6.92%
School District	400088	Lamoure School District #8	0.045361%	37,880	43,707	(5,827)	513,667	8.51%
School District	400089	Divide County School Dist #1	0.064480%	53,847	55,795	(1,948)	730,164	7.64%
School District	400090	Mott/Regent School Dist #1	0.044085%	36,815	30,390	6,425	499,218	6.09%
School District	400091	United Public School District # 7	0.100408%	83,850	83,124	726	1,137,010	7.31%
School District	400092	Kulm Public School District #7	0.030833%	25,748	25,724	24	349,152	7.37%
School District	400093	Midway Public School District #128	0.040496%	33,818	36,912	(3,094)	458,577	8.05%
School District	400094	Dunseith School District #1	0.160730%	134,224	131,953	2,271	1,820,095	7.25%
School District	400095	Carrington School District #49	0.060427%	50,462	47,833	2,629	684,270	6.99%
School District	400096	Glen Ullin Public School #48	0.025449%	21,252	27,750	(6,498)	288,187	9.63%
School District	400099	Manvel Public School	0.033294%	27,803	25,762	2,041	377,017	6.83%
School District	400100	Maple Valley School District	0.022200%	18,539	21,841	(3,302)	251,389	8.69%
School District	400101	North Border School District # 100	0.072283%	60,363	57,681	2,682	818,525	7.05%
School District	400102	Mckenzie Cty Public School #1	0.326492%	272,650	288,771	(16,121)	3,697,169	7.81%
School District	400103	Devils Lake Public School	0.276368%	230,792	236,604	(5,812)	3,129,561	7.56%
School District	400104	Mt Pleasant School Dist #4	0.047697%	39,831	38,397	1,434	540,112	7.11%
School District	400105	Central Cass Public School District #7	0.131680%	109,964	109,572	392	1,491,134	7.35%
School District	400106	Milnor Public School District #2	0.036685%	30,635	33,109	(2,474)	415,422	7.97%
School District	400107	Mapleton Public School	0.019446%	16,239	13,756	2,483	220,208	6.25%
School District	400108	Linton Public School District #36	0.043678%	36,475	35,237	1,238	494,606	7.12%
School District	400109	Tioga Public School District #15	0.104126%	86,954	83,993	2,961	1,179,112	7.12%
School District	400114	Zeeland Public Schools	0.009730%	8,125	7,845	280	110,180	7.12%
School District	400117	Garrison Public School District #51	0.066378%	55,432	54,808	624	751,656	7.29%
School District	400118	Kenmare Public School District #28	0.038018%	31,748	34,215	(2,467)	430,514	7.95%
School District	400119	Lewis & Clark Public Schools	0.070301%	58,708	52,099	6,609	796,085	6.54%
School District	400120	Sw Special Education Unit	0.007453%	6,224	6,089	135	84,401	7.21%
School District	400121	North Valley Career & Technology Center	0.017362%	14,499	14,201	298	196,608	7.22%
School District	400122	Dakota Prairie Public School	0.062008%	51,782	52,078	(296)	702,170	7.42%
School District	400123	Beach Public School District #3	0.065676%	54,845	56,692	(1,847)	743,711	7.62%
School District	400124	Rolette Public School	0.023505%	19,629	20,397	(768)	266,172	7.66%
School District	400125	Drake Public School District	0.022094%	18,450	17,817	633	250,194	7.12%
School District	400137	New Salem Almont School District #49	0.050199%	41,921	47,768	(5,847)	568,453	8.40%
School District	400138	Max Public School	0.031575%	26,368	26,913	(545)	357,552	7.53%
School District	400139	East Central Special Education Unit	0.046212%	38,591	37,286	1,305	523,298	7.13%
School District	400140	North Sargent School District #3	0.035344%	29,515	30,880	(1,365)	400,230	7.72%
School District	400141	Wahpeton Public School District 37	0.146363%	122,226	125,064	(2,838)	1,657,403	7.55%
School District	400142	Medina Public School District #3	0.027102%	22,633	21,800	833	306,899	7.10%
School District	400143	Pingree-Buchanan School District	0.019458%	16,249	15,632	617	220,339	7.09%
School District	400144	West River Student Services	0.018470%	15,424	14,776	648	209,155	7.06%
School District	400145	Leeds Public School District 6	0.022835%	19,069	17,343	1,726	258,581	6.71%
School District	400147	Sawyer Public School	0.018001%	15,032	14,441	591	203,839	7.08%
School District	400148	Wilmac Multidistrict Special Education Unit	0.130247%	108,768	105,656	3,112	1,474,903	7.16%
School District	400149	Great Northwest Education Cooperative	0.012745%	10,643	10,220	423	144,324	7.08%
School District	400150	Anamoose Public School District #14	0.020425%	17,057	17,364	(307)	231,289	7.51%
School District	400151	South Prairie School District #70	0.070021%	58,474	55,296	3,178	792,913	6.97%
School District	400152	South East Education Cooperative	0.090865%	75,880	72,098	3,782	1,028,943	7.01%
School District	400153	South Heart Public School District #9	0.045877%	38,311	37,006	1,305	519,510	7.12%
School District	400154	Sargent Central Public School District #6	0.022490%	18,781	18,337	444	254,677	7.20%
School District	400155	Fairmount Public School	0.012988%	10,846	11,017	(171)	147,073	7.49%
School District	400156	South Central Prairie Special Education Unit	0.011654%	9,732	9,404	328	131,974	7.13%
School District	400157	Pembina Special Education Cooperative	0.007334%	6,125	5,913	212	83,048	7.12%
School District	400158	Central Regional Education Association	0.048532%	40,529	48,080	(7,551)	549,571	8.75%
School District	400159	Oberon Public School #16	0.019067%	15,923	21,407	(5,484)	215,916	9.91%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Main System (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the				Actual
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
School District	400160	Elgin/New Leipzig Public School	0.010868%	\$ 9,076	\$ 8,089	\$ 987	\$ 123,065	6.57%
Political Subdivision	500002	Cass County Water Resource District	0.019308%	16,124	16,852	(728)	218,646	7.71%
Political Subdivision	500003	Walsh County Water Resource District	0.003295%	2,752	2,478	274	37,317	6.64%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007624%	6,367	7,164	(797)	86,334	8.30%
Political Subdivision	500006	James River Soil Conservation District	0.005428%	4,533	4,032	501	61,467	6.56%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022041%	18,406	17,820	586	249,595	7.14%
Political Subdivision	500008	Traill County Water Resource District	0.005325%	4,447	4,647	(200)	60,299	7.71%
Political Subdivision	500009	Grafton Park District	0.017648%	14,738	13,510	1,228	199,843	6.76%
Political Subdivision	500010	Cass County Soil Conservation District	0.019418%	16,216	15,656	560	219,890	7.12%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014568%	12,166	12,105	61	164,971	7.34%
Political Subdivision	500016	Greater Ramsey Water District	0.035210%	29,403	28,388	1,015	398,714	7.12%
Political Subdivision	500017	Carnegie Regional Library	0.008384%	7,001	6,860	141	94,940	7.23%
Political Subdivision	500018	Griggs County Public Library	0.003987%	3,329	3,215	114	45,151	7.12%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.051185%	42,744	44,382	(1,638)	579,617	7.66%
Political Subdivision	500022	Consolidated Waste Ltd	0.013962%	11,660	11,009	651	158,106	6.96%
Political Subdivision	500023	Walsh County Housing Authority	0.002660%	2,221	2,145	76	30,120	7.12%
Political Subdivision	500024	Williams County Soil Conservation District	0.018471%	15,425	13,084	2,341	209,169	6.26%
Political Subdivision	500025	Bowman City Park Board	0.009309%	7,774	6,894	880	105,419	6.54%
Political Subdivision	500028	Williston Housing Authority	0.025804%	21,549	22,029	(480)	292,206	7.54%
Political Subdivision	500030	Minot Rural Fire Department	0.019716%	16,465	15,632	833	223,267	7.00%
Political Subdivision	500031	Central Plains Water District	0.023049%	19,248	18,519	729	261,008	7.10%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005926%	4,949	3,596	1,353	67,100	5.36%
Political Subdivision	500038	Jamestown Regional Airport	0.019864%	16,588	16,016	572	224,938	7.12%
Political Subdivision	500040	Fargo Park District	0.386811%	323,021	316,026	6,995	4,380,216	7.21%
Political Subdivision	500045	Dunseith Community Nursing Home	0.080001%	66,808	79,207	(12,399)	905,927	8.74%
Political Subdivision	500047	Mercer County Soil Conservation District	0.010569%	8,826	7,177	1,649	119,682	6.00%
Political Subdivision	500049	West Fargo Park District	0.124441%	103,919	100,721	3,198	1,409,154	7.15%
Political Subdivision	500053	Stutsman County Housing Authority	0.024252%	20,253	19,161	1,092	274,627	6.98%
Political Subdivision	500054	Grand Forks County Water Resource District	0.009983%	8,337	3,456	4,881	113,050	3.06%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009254%	7,728	7,461	267	104,787	7.12%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004448%	3,714	3,586	128	50,364	7.12%
Political Subdivision	500057	Barnes County Soil Conservation District	0.006884%	5,749	5,551	198	77,959	7.12%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	3,903	(3,903)	-	0.00%
Political Subdivision	500061	Ward County Water Resource District	0.003300%	2,756	2,661	95	37,367	7.12%
Political Subdivision	500063	Southwest Water Authority	0.254862%	212,832	214,027	(1,195)	2,886,030	7.42%
Political Subdivision	500068	Burleigh County Council On Aging	0.082773%	69,123	65,324	3,799	937,315	6.97%
Political Subdivision	500072	Watford City Park District	0.093970%	78,473	81,312	(2,839)	1,064,108	7.64%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014235%	11,887	11,928	(41)	161,200	7.40%
Political Subdivision	500081	Ramsey County Housing Authority	0.015911%	13,287	17,668	(4,381)	180,175	9.81%
Political Subdivision	500082	Grand Forks Public Library	0.087304%	72,907	71,037	1,870	988,626	7.19%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003435%	2,869	2,757	112	38,894	7.09%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.068403%	57,123	59,049	(1,926)	774,594	7.62%
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	1,243	(1,243)	-	0.00%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022883%	19,109	18,449	660	259,122	7.12%
Political Subdivision	500108	North Dakota Firefighters Association	0.016411%	13,705	13,232	473	185,836	7.12%
Political Subdivision	500109	James River Valley Library System	0.035619%	29,745	28,794	951	403,348	7.14%
Political Subdivision	500110	Grand Forks Park District	0.182395%	152,316	155,645	(3,329)	2,065,422	7.54%
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	-	-	-	0.00%
Political Subdivision	500112	Foster County Soil Conservation District	0.007706%	6,435	7,180	(745)	87,258	8.23%
School District	500113	Lonetree Special Education Unit	0.001503%	1,255	1,211	44	17,016	7.12%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	0.00%
Political Subdivision	500115	Agassiz Water Users District	0.015321%	12,794	12,476	318	173,488	7.19%
Political Subdivision	500116	Western Area Water Supply Authority	0.061210%	51,116	67,942	(16,826)	693,142	9.80%
Political Subdivision	500118	Crosby Park District	0.004327%	3,613	3,893	(280)	48,996	7.95%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.015624%	13,047	11,229	1,818	176,923	6.35%
Political Subdivision	500121	Devils Lake Park Board	0.031415%	26,234	26,807	(573)	355,740	7.54%
Political Subdivision	500122	North Central Soil Conservation District	0.009532%	7,960	8,083	(123)	107,936	7.49%
Political Subdivision	500125	Wahpeton Park Board	0.048669%	40,643	38,983	1,660	551,125	7.07%
Political Subdivision	500126	City Of Bottineau Park Board	0.012787%	10,678	8,873	1,805	144,795	6.13%
Political Subdivision	500128	Logan County Soil Conservation District	0.006544%	5,465	5,275	190	74,099	7.12%
Political Subdivision	500129	Park District - City of New Rockford	0.004302%	3,593	3,469	124	48,720	7.12%
Political Subdivision	500130	Traill County Job Development Authority	0.009048%	7,556	3,701	3,855	102,456	3.61%
Political Subdivision	500131	Minot Park District	0.134142%	112,020	108,649	3,371	1,519,013	7.15%
Political Subdivision	500132	Valley City Park District	0.032447%	27,096	29,261	(2,165)	367,426	7.96%
Total Main System			99.999996%	\$ 83,508,847	\$ 84,043,953	\$ (535,106)	\$ 1,132,390,740	7.42%

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Judges

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
State	018000	ND Supreme Court	100.000000%	\$ 1,389,483	\$ 1,389,483	\$ -	\$ 8,654,665	16.05%
		Total Judges System	100.000000%	\$ 1,389,483	\$ 1,389,483	\$ -	\$ 8,654,665	16.05%

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Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Public Safety with Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200010	City Of Cavalier	0.231615%	\$ 12,671	\$ 14,019	\$ (1,348)	\$ 142,521	9.84%
City	200014	City of Grand Forks	16.326865%	893,190	492,633	400,557	10,046,492	4.90%
City	200016	City Of Ellendale	0.165744%	9,067	9,984	(917)	101,988	9.79%
City	200028	City Of Thompson	0.086044%	4,707	5,194	(487)	52,946	9.81%
City	200029	City Of Williston	16.858627%	922,281	980,172	(57,891)	10,373,704	9.45%
City	200030	City Of Bowman	0.361842%	19,795	20,702	(907)	222,654	9.30%
City	200055	City of Watford City	2.428485%	132,855	158,832	(25,977)	1,494,332	10.63%
City	200070	City Of Powers Lake	0.180409%	9,870	10,831	(961)	111,012	9.76%
City	200085	City of Lincoln	0.652994%	35,723	34,771	952	401,810	8.65%
City	200089	City of Surrey	0.118041%	6,458	9,858	(3,400)	72,635	13.57%
City	200094	City of West Fargo	6.221720%	340,370	362,007	(21,637)	3,828,442	9.46%
City	200103	City Of Burlington	0.288262%	15,770	15,283	487	177,378	8.62%
County	300001	Adams County	0.334502%	18,300	25,936	(7,636)	205,831	12.60%
County	300003	Benson County	0.216217%	11,829	18,497	(6,668)	133,046	13.90%
County	300006	Bowman County	0.278200%	15,219	17,673	(2,454)	171,186	10.32%
County	300009	Cass County	12.905818%	706,035	812,146	(106,111)	7,941,402	10.23%
County	300013	Dunn County	2.342807%	128,167	142,259	(14,092)	1,441,611	9.87%
County	300016	Foster County	0.263743%	14,429	14,861	(432)	162,290	9.16%
County	300020	Griggs County	0.221197%	12,101	13,352	(1,251)	136,110	9.81%
County	300027	Mckenzie County	6.917571%	378,438	405,162	(26,724)	4,256,624	9.52%
County	300028	Mclean County	1.622794%	88,778	99,708	(10,930)	998,562	9.99%
County	300044	Slope County	0.101896%	5,574	6,151	(577)	62,700	9.81%
County	300045	Stark County	2.897799%	158,529	185,498	(26,969)	1,783,117	10.40%
County	300048	Towner County	0.470583%	25,744	28,407	(2,663)	289,566	9.81%
County	300050	Walsh County	1.275638%	69,786	34,313	35,473	784,945	4.37%
County	300051	Ward County	7.707725%	421,665	425,842	(4,177)	4,742,833	8.98%
County	300052	Wells County	0.326646%	17,870	18,038	(168)	200,997	8.97%
County	300053	Williams County	9.009820%	492,898	542,999	(50,101)	5,544,058	9.79%
Political Subdivision	500041	Bismarck Rural Fire Protection	1.216588%	66,556	63,355	3,201	748,609	8.46%
State	012500	Attorney General's Office	6.545121%	358,062	423,090	(65,028)	4,027,442	10.51%
State of ND	054000	Adjutant General ND National Guard	1.424687%	77,940	91,244	(13,304)	876,660	10.41%
Total Public Safety with Prior Main System Service System			100.000000%	\$ 5,470,677	\$ 5,482,817	\$ (12,140)	\$ 61,533,503	8.91%

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



Schedule of Contributions by Employer*

Fiscal Year Ended June 30, 2021

Public Safety without Prior Main System Service System

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	200007	City of Beulah	2.589972%	\$ 23,223	\$ 22,792	\$ 431	\$ 287,410	7.93%
City	200027	City of Mandan	25.793417%	231,272	222,820	8,452	2,862,304	7.78%
City	200043	City of Dickinson	27.226061%	244,118	242,305	1,813	3,021,285	8.02%
City	200097	City Of Devils Lake	8.646347%	77,526	85,106	(7,580)	959,488	8.87%
City	200118	City of Berthold	0.568341%	5,096	5,409	(313)	63,069	8.58%
City	200126	City of Garrison	0.618418%	5,545	5,431	114	68,626	7.91%
County	300002	Barnes County	7.458768%	66,878	64,008	2,870	827,702	7.73%
County	300030	Morton County	17.376302%	155,802	151,570	4,232	1,928,254	7.86%
County	300040	Rolette County	7.056652%	63,272	75,442	(12,170)	783,079	9.63%
County	300041	Sargent County	2.665722%	23,902	22,526	1,376	295,816	7.61%
Total Public Safety without Prior Main System Service System			100.000000%	\$ 896,634	\$ 897,409	\$ (775)	\$ 11,097,033	8.09%

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



Schedule of Pension Amounts by Employer*

Main System

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
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	Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment	Earnings on Pension Plan Investments	Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of		Total Employer Expense			
																	Proportionate Share of	Proportionate Share of				
State of ND	010100	Governor's Office	0.124385%	\$ 22,382	\$ 1,434,936	\$ -	\$ -	\$ 159,141	\$ 1,616,459	\$ 132,322	\$ 1,870,856	\$ 480,839	\$ 30,604	\$ 2,514,621	\$ 208,008	\$ 46,364	\$ 254,372					
State of ND	010800	Secretary Of State	0.129017%	23,217	1,488,371	-	-	16,503	1,528,091	137,250	1,940,525	498,745	211,739	2,788,259	215,753	(40,720)	175,033					
State	011000	Office Of Management & Budget	0.288587%	51,931	3,329,210	-	-	195,630	3,576,771	307,002	4,340,594	1,115,599	97,632	5,860,827	482,599	25,888	508,487					
State	011200	Information Technology Dept	2.619115%	471,312	30,214,747	-	-	3,460,806	34,146,865	2,786,242	39,393,715	10,124,787	492,717	52,797,461	4,379,891	838,428	5,218,319					
State	011700	State Auditor's Office	0.325865%	58,640	3,759,258	-	-	99,667	3,917,565	346,659	4,901,286	1,259,706	291,790	6,799,441	544,937	(78,923)	466,014					
State	011800	Central Services	0.123266%	22,181	1,422,027	-	-	68,273	1,512,481	131,132	1,854,025	476,513	60,198	2,521,868	206,135	(5,725)	200,410					
State of ND	012000	State Treasurer's Office	0.042406%	7,631	489,206	-	-	56,324	553,161	45,112	637,822	163,930	11,491	858,355	70,914	16,808	87,722					
State	012500	Attorney General's Office	1.078190%	194,022	12,438,262	-	-	382,718	13,015,002	1,146,990	16,216,894	4,167,989	260,470	21,792,343	1,803,034	14,994	1,818,028					
State of ND	012700	Tax Department	0.558043%	100,421	6,437,720	-	-	170,205	6,708,346	593,652	8,393,441	2,157,243	764,163	11,908,499	933,202	(301,744)	631,458					
State of ND	013000	Facility Management	0.151836%	27,323	1,751,617	-	-	22,274	1,801,214	161,525	2,283,742	586,957	216,641	3,248,865	253,912	(132,214)	121,698					
State of ND	014000	Office Of Administrative Hearings	0.030510%	5,489	351,971	-	-	2,663	360,123	32,457	458,896	117,943	142,174	751,470	51,022	(24,455)	26,567					
State	016000	Legislative Council	0.266951%	48,037	3,079,612	-	-	155,862	3,283,511	283,985	4,015,170	1,031,960	79,647	5,410,762	446,418	64,936	511,354					
State of ND	018000	ND Supreme Court	1.669124%	300,359	19,255,420	-	-	19,555,779	1,775,631	25,105,043	6,452,380	890,609	34,223,663	2,791,241	34,223,663	2,791,241	3,322,914					
State of ND	018800	Commission On Legal Counsel For Indigents	0.221793%	39,911	2,558,658	-	-	78,932	2,677,501	235,946	3,335,955	857,391	148,038	4,577,330	370,900	5,181	376,081					
State	019000	Retirement & Investment Office	0.141582%	25,479	1,633,324	-	-	25,663	1,684,466	150,616	2,129,514	547,318	98,389	2,925,837	236,763	(19,924)	216,839					
State	019200	ND Public Employees Retirement System	0.176508%	31,763	2,036,239	-	-	188,586	2,256,588	187,771	2,654,830	682,332	116,587	3,641,520	295,171	6,359	301,530					
State of ND	020100	Public Instruction	0.442127%	79,561	5,100,485	-	-	915,969	6,096,015	470,339	6,649,966	1,709,143	742,583	9,572,031	739,359	(78,565)	660,794					
State	020200	Education Standards & Practice	0.045838%	8,248	528,798	-	-	40,610	577,656	48,763	689,442	177,197	17,560	932,962	76,655	9,189	85,844					
State	020500	ND University System Office	0.089284%	16,066	1,030,002	-	-	83,077	1,129,145	94,981	1,342,907	345,148	130,201	1,913,237	149,309	22,215	171,524					
State of ND	022300	ND Youth Correctional Center	0.275363%	49,552	3,176,654	-	-	66,981	3,293,187	292,934	4,141,693	1,064,479	728,613	6,227,719	460,484	(194,954)	265,530					
State of ND	022400	Juvenile Services - DOCR	0.165532%	29,789	1,909,617	-	-	104,853	2,044,259	176,095	2,489,742	639,902	23,198	3,328,937	276,816	26,596	303,412					
State	022600	Land Department	0.183971%	33,106	2,122,334	-	-	368,648	2,524,088	195,710	2,767,080	711,182	194,334	3,868,306	307,651	34,197	341,848					
State	022700	Bismarck State College	0.419019%	75,403	4,833,905	-	-	109,865	5,019,173	445,757	6,302,402	1,619,814	402,856	8,770,829	700,718	(91,425)	609,293					
State	022800	Lake Region State College	0.162895%	29,313	1,879,196	-	-	130,996	2,039,505	173,289	2,450,079	629,708	269,667	3,522,743	272,466	(76,463)	195,943					
State	022900	Williston State College	0.085156%	15,325	982,380	-	-	36,072	1,033,777	90,590	1,280,819	329,190	349,063	2,049,662	142,404	(104,392)	38,012					
State	023000	University Of North Dakota	3.414805%	614,495	39,394,020	-	-	-	40,008,515	3,632,705	51,361,568	13,200,708	2,568,013	70,762,994	5,170,507	(1,706,705)	4,003,802					
State	023500	North Dakota State University	2.786944%	501,512	32,150,863	-	-	-	32,652,375	2,964,780	41,918,006	10,773,568	3,143,259	58,799,613	4,660,550	(1,490,721)	3,169,829					
State	023800	ND St College Of Science	0.448423%	80,694	5,173,117	-	-	-	5,253,811	477,037	6,744,663	1,733,481	683,958	9,639,139	749,888	(334,626)	415,262					
State	023900	Dickinson State University	0.185423%	33,367	2,139,085	-	-	37,671	2,210,123	197,255	2,788,919	716,795	707,682	4,410,651	310,079	(236,239)	73,840					
State	024000	Mayville State University	0.265076%	47,702	3,057,981	-	-	9,273	3,114,956	281,991	3,986,968	1,024,712	326,831	5,620,502	443,281	(92,253)	351,028					
State	024100	Minot State University	0.458220%	82,456	5,286,137	-	-	-	5,368,593	487,459	6,892,018	1,771,354	514,819	9,665,650	766,272	(278,698)	487,574					
State	024200	Valley City State University	0.178461%	32,114	2,058,769	-	-	95,310	2,186,193	189,849	2,684,205	689,882	139,609	3,703,545	298,438	(38,710)	259,728					
State of ND	025000	ND State Library	0.095225%	17,135	1,098,539	-	-	21,176	1,136,850	101,301	1,432,265	368,114	291,544	2,193,224	159,243	(97,056)	62,187					
State of ND	025200	SCHOOL FOR THE DEAF	0.119811%	21,560	1,382,169	-	-	10,885	1,414,614	127,456	1,802,059	463,157	43,540	2,436,212	200,358	321	200,679					
State of ND	025300	School For The Blind	0.070119%	12,617	808,910	-	-	191,252	1,012,779	74,593	1,054,649	271,061	62,996	1,463,299	117,259	35,097	152,356					
State	026100	ND Board Of Nursing	0.067159%	12,083	774,763	-	-	97,646	884,492	71,444	1,010,128	259,618	25,893	1,367,083	112,311	45,103	157,414					
State of ND	027000	Career & Technical Education	0.189120%	34,033	2,181,734	-	-	418,906	2,634,673	201,188	2,844,525	731,087	8,023	3,784,823	316,260	170,853	487,113					
State of ND	030100	ND Department Of Health	1.251539%	225,215	14,438,058	-	-	3,235,399	17,898,672	1,331,400	18,824,210	4,838,110	6,444,640	31,438,360	2,092,923	(1,524,672)	568,251					
State of ND	030300	Mental Health	0.814895%	146,641	9,400,827	-	-	6,427,321	15,974,789	866,894	12,256,713	3,150,163	-	16,273,770	1,362,731	2,192,734	3,555,465					
State of ND	031000	Life Skills and Transition Center	1.027022%	184,813	11,847,975	-	-	-	12,032,788	1,092,557	15,447,283	3,970,188	1,843,752	22,353,780	1,717,468	(831,325)	886,143					
State of ND	031200	North Dakota State Hospital	1.426077%	256,624	16,451,571	-	-	34,769	16,742,964	1,517,075	21,449,410	5,512,826	2,384,921	30,864,232	2,384,797	(1,090,380)	1,294,417					
State of ND	031300	ND Veterans Home	0.405262%	72,928	4,675,201	-	-	-	4,748,129	431,122	6,095,485	1,566,633	568,721	8,661,961	677,710	(206,287)	471,423					
State of ND	031600	Indian Affairs Commission	0.010596%	1,906	122,238	-	-	50,393	174,537	11,272	159,373	40,961	236,902	448,508	17,720	(55,007)	(37,287)					
State of ND	032100	Veterans Affairs Department	0.038475%	6,924	443,857	-	-	43,162	493,943	40,930	578,697	148,734	13,411	781,772	64,340	9,899	74,239					
State of ND	032500	Department Of Human Services	7.374369%	1,327,018	85,072,513	-	-	7,045,032	93,444,563	7,844,930	110,916,775	28,507,306	155,361	147,424,372	12,332,008	1,570,440	13,902,448					
State of ND	036000	Protection & Advocacy Project	0.159243%	28,655	1,837,066	-	-	60,013	1,925,734	169,404	2,395,150	615,590	184,793	3,364,937	266,300	(50,302)	215,998					
State	038000	Job Service North Dakota	0.857029%	154,222	9,886,895	-	-	865,574	10,906,691	911,716	12,890,444	3,313,041	200,252	17,315,453	1,433,192	(143,889)	1,289,303					
State	040100	Insurance Department	0.188775%	33,970	2,177,754	-	-	42,170	2,293,894	200,821	2,839,336	729,753	472,401	4,242,311	315,684	(130,948)	184,736					
State of ND	040500	Industrial Commission	0.625419%	112,544	7,214,986	-	-	137,651	7,465,181	665,327	9,406,833	2,417,700	679,823	13,169,683								

Schedule of Pension Amounts by Employer*

Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense							
						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		Proportionate Share of Contributions		Total Employer Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions																						
State of ND	051700	Department Of Corrections Transitional Services	0.227197%	\$ 40,884	\$ 2,621,000	\$ -	\$ 507,683	\$ 3,169,567	\$ 241,695	\$ 3,417,236	\$ 878,282	\$ 58,781	\$ 4,595,994	\$ 379,939	\$ 112,462	\$ 492,401											
State of ND	051800	James River Correctional Ctr	0.872193%	156,952	10,061,830	-	1,261,967	11,480,749	927,848	13,118,524	3,371,661	41,635	17,459,668	1,458,550	449,319	1,907,869											
State of ND	051900	State Penitentiary	1.137450%	204,684	13,121,900	-	1,344,430	14,671,014	1,210,031	17,108,214	4,397,073	265,852	22,981,170	1,902,135	368,650	2,270,785											
State	052000	Rough Rider Industries	0.137721%	24,784	1,588,783	-	127,132	1,740,699	146,509	2,071,441	532,392	19,199	2,769,541	230,306	2,449	232,755											
State of ND	053000	Department Of Corrections And Rehabilitation	0.732852%	131,878	8,454,359	-	829,736	9,415,973	779,616	11,022,717	2,833,007	223,411	14,858,751	1,225,533	151,134	1,376,667											
State of ND	054000	Adjutant General ND National Guard	0.954390%	171,742	11,010,075	-	145,224	11,327,041	1,015,290	14,354,836	3,689,412	59,374	19,598,912	1,596,006	(185,602)	1,410,404											
State of ND	060100	Department Of Commerce	0.344144%	61,929	3,970,129	-	459,721	4,491,779	366,104	5,176,218	1,330,367	350,491	7,223,180	575,503	(25,662)	549,841											
State of ND	060200	Dept Of Agriculture	0.370522%	66,675	4,274,432	-	229,000	4,570,107	394,165	5,572,966	1,432,337	330,567	7,730,035	619,617	(48,877)	570,740											
State of ND	060700	Milk Marketing Board	0.006208%	1,117	71,617	-	1,303	74,037	6,604	93,374	23,998	122,731	246,707	10,381	(40,125)	(29,744)											
State of ND	060800	ND Oilseed Council	0.003056%	551	35,255	-	1,313	37,119	3,251	45,965	11,814	693	61,723	5,110	3,285	8,395											
State	061100	ND Soybean Council	0.034689%	6,242	400,181	-	37,509	443,932	36,903	521,752	134,098	58,985	751,738	58,009	(12,229)	45,780											
State of ND	061400	ND Corn Utilization Council	0.013758%	2,477	158,716	-	14,553	175,746	14,636	206,932	53,185	41,636	216,389	23,007	(4,847)	18,160											
State of ND	061600	State Seed Department	0.136821%	24,621	1,578,400	-	35,023	1,638,044	145,552	2,057,904	528,913	85,673	2,818,042	228,806	7,972	236,778											
State	062400	Beef Commission	0.018220%	3,281	210,190	-	36,643	250,114	19,383	274,044	70,434	57,446	421,307	30,467	1,599	32,066											
State of ND	062500	ND Wheat Commission	0.041902%	7,541	483,392	-	764	491,697	44,576	630,242	161,982	8,433	845,233	70,072	(3,890)	66,182											
State of ND	062600	ND Barley Council	0.013423%	2,415	154,851	-	9,376	166,642	14,280	201,893	51,890	5,592	273,655	22,448	718	23,166											
State	066500	State Fair Association	0.091755%	16,512	1,058,508	-	145,889	1,220,909	97,610	1,380,073	354,700	175,869	2,008,252	153,440	(21,553)	131,905											
State of ND	067000	Racing Commission	0.011870%	2,136	136,935	-	359	139,430	12,627	178,535	45,886	7,084	244,132	19,850	(3,617)	16,233											
State of ND	070100	Historical Society	0.387156%	69,669	4,466,326	-	540,762	5,076,757	411,861	5,823,155	1,496,640	218,809	7,950,465	647,433	61,197	708,630											
State of ND	070900	ND Council On The Arts	0.031334%	5,638	361,477	-	28,563	395,678	33,333	471,290	121,129	6,427	632,179	52,400	3,482	55,882											
State of ND	072000	Game & Fish Department	0.997596%	179,517	11,508,510	-	163,443	11,851,470	1,061,253	15,004,691	3,856,435	210,287	20,132,666	1,668,261	(59,130)	1,609,131											
State of ND	075000	Parks & Recreation Department	0.337986%	60,820	3,899,089	-	460,927	4,420,836	359,553	5,083,597	1,306,562	299,157	7,048,689	565,208	27,724	592,932											
State of ND	077000	Water Commission	0.548028%	98,618	6,322,184	-	193,521	6,614,322	582,998	8,242,807	2,118,527	431,437	11,375,769	916,457	(153,725)	762,732											
State	080100	Department Of Transportation	5.256208%	945,855	60,636,893	-	-	61,582,748	5,591,608	79,057,834	20,310,071	4,365,482	109,333,995	8,789,849	(2,596,130)	6,193,719											
State	090000	ND State Board Of Accountancy	0.009553%	1,718	110,206	-	6,711	118,635	10,163	143,685	36,929	91,547	282,324	15,977	(13,656)	2,313											
State	090100	Board Of Medical Examiners	0.025521%	4,593	294,416	-	10,237	309,246	27,150	383,858	98,657	79,768	589,433	42,680	(6,180)	36,500											
State	090200	Board Of Pharmacy	0.029884%	4,316	276,685	-	9,199	290,200	25,514	360,740	92,716	5,356	482,506	40,108	1,648	41,756											
State	090600	Real Estate Commission	0.017055%	3,069	196,751	-	47,434	247,254	18,143	256,522	65,930	8,796	349,391	28,519	12,164	40,683											
State	090900	Electrical Board	0.144549%	26,013	1,667,552	-	150,324	1,843,889	153,773	2,174,140	558,787	240,837	3,127,537	241,726	(30,704)	211,022											
State	099501	ND System Information Technology Services	0.202960%	36,522	2,341,896	-	260,829	2,638,747	215,911	3,052,691	784,588	62,514	4,115,704	339,407	59,367	398,774											
District Health Unit	100002	McIntosh District Health Unit	0.011754%	2,115	135,597	-	55,323	193,035	12,504	176,790	45,438	-	234,732	19,657	16,574	36,231											
District Health Unit	100003	Wells County Dist Health Unit	0.027574%	4,964	318,100	-	146,971	470,035	29,334	414,736	106,594	33,213	583,877	46,110	32,217	78,327											
District Health Unit	100004	Central Valley Health Unit	0.095687%	17,220	1,103,868	-	9,498	1,130,586	101,793	1,439,214	369,900	100,686	2,011,593	160,014	(27,140)	132,874											
District Health Unit	100005	Dickey County Health District	0.022428%	4,036	258,735	-	58,405	321,176	23,859	337,336	86,701	12,189	460,085	37,505	18,066	55,571											
District Health Unit	100006	Emmons County Public Health	0.021264%	3,827	245,307	-	52,472	301,606	22,621	319,829	82,201	-	424,651	35,559	19,432	54,991											
District Health Unit	100007	Rolette County Public Health	0.049091%	8,833	566,326	-	81,392	656,551	52,224	738,370	189,772	-	980,366	82,093	31,531	113,624											
District Health Unit	100008	Towner County Public Health Unit	0.012689%	2,283	146,383	-	40,166	188,832	13,499	190,853	49,052	17,121	270,525	21,219	12,182	33,401											
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014626%	2,632	168,729	-	3,592	174,953	15,559	191,987	56,540	27	292,113	24,457	1,206	25,663											
District Health Unit	100010	First District Health Unit	0.196741%	35,403	2,269,652	-	13,970	2,319,025	208,295	2,959,152	760,547	250,174	4,179,168	329,007	(64,921)	264,086											
District Health Unit	100011	Lake Region District Health Unit	0.093119%	16,758	1,074,243	-	135,594	1,226,595	99,061	1,400,589	359,973	1,575	1,861,198	155,721	32,697	188,418											
District Health Unit	100012	Garrison Diversion Conservancy District	0.180518%	32,484	2,082,500	-	103,838	2,282,822	192,037	2,715,144	697,834	118,073	3,723,088	301,877	3,001	304,878											
District Health Unit	100013	Upper Missouri Health Unit	0.122430%	22,031	1,412,382	-	191,018	1,625,431	130,242	1,841,451	473,281	12,200	2,457,174	204,738	65,813	270,551											
District Health Unit	100014	Kidder County District Health Unit	0.006118%	1,101	70,579	-	9,120	80,800	6,508	92,020	23,651	2,411	124,590	10,231	4,790	15,021											
District Health Unit	100015	Southwestern District Health Unit	0.126956%	22,846	1,464,595	-	47,606	1,535,047	13																		

Schedule of Pension Amounts by Employer*

Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and		Total Employer Expense					
															Contribution	Expense						
City	200016	City Of Ellendale	0.025926%	\$ 4,665	\$ 299,089	\$ -	\$ 5,681	\$ 309,435	\$ 27,580	\$ 389,949	\$ 100,223	\$ 84,327	\$ 602,079	\$ 43,356	\$ -	(24,328)	\$ 19,028					
City	200017	City Of Wishek	0.022761%	4,097	262,576	-	13,097	279,770	24,213	342,345	87,988	10,955	465,501	38,061	-	16,470	54,531					
City	200018	City Of Granville	0.000000%	-	-	-	20,047	20,047	-	-	-	73,689	73,689	-	-	(15,370)	(15,370)					
City	200019	City Of Linton	0.023251%	4,184	268,229	-	20,525	292,938	24,735	349,715	89,882	8,021	472,353	38,884	-	1,348	40,232					
City	200020	City Of Finley	0.006803%	1,224	78,481	-	1,141	80,846	7,237	102,323	26,299	12,127	147,986	11,378	-	(6,611)	4,767					
City	200021	City Of Wilton	0.011720%	2,108	135,205	-	1,315	138,628	12,468	176,279	45,306	23,632	257,685	19,600	-	(8,180)	11,420					
City	200022	City Of Ray	0.019348%	3,481	223,203	-	29,751	256,435	20,583	291,010	74,794	9,434	395,821	32,357	-	(5,233)	27,124					
City	200025	City Of Medora	0.023228%	4,179	267,964	-	46,488	318,631	24,710	349,369	89,793	47,045	510,917	38,844	-	(9,626)	29,218					
City	200026	City Of Velva	0.017470%	3,145	201,538	-	59,525	264,208	18,585	262,764	67,534	25,947	374,830	29,214	-	11,999	41,213					
City	200028	City Of Thompson	0.012217%	2,200	140,938	-	1,466	144,604	12,997	183,754	47,228	1,119	245,098	20,430	-	(362)	20,068					
City	200029	City Of Williston	1.185550%	213,339	13,676,793	-	1,760,202	15,650,334	1,261,200	17,831,679	4,583,014	696,265	24,372,158	1,982,570	-	448,015	2,430,585					
City	200030	City Of Bowman	0.057206%	10,296	659,942	-	28,296	698,534	60,856	860,427	221,143	52,743	1,195,169	95,662	-	(10,895)	84,767					
City	200031	City Of Tioga	0.093319%	16,792	1,076,551	-	92,495	1,185,838	99,274	1,403,597	360,746	70,072	1,933,689	156,056	-	(8,087)	147,969					
City	200033	City Of Rhame	0.004675%	841	53,932	-	4,602	59,375	4,973	70,316	18,072	9,719	103,080	7,819	-	811	8,630					
City	200035	City Of Fargo	3.360974%	604,808	38,773,013	-	2,400,375	41,778,196	3,575,439	50,551,904	12,992,612	120,626	67,240,581	5,620,487	-	1,293,087	6,913,574					
City	200036	City Of Jamestown	0.491013%	88,359	5,664,445	-	175,521	5,928,325	522,345	7,385,253	1,898,123	105,464	9,911,185	821,110	-	(1,177)	819,933					
City	200037	City Of Beach	0.024773%	4,459	285,787	-	71,452	361,698	26,354	372,607	95,766	27,353	522,080	41,428	-	14,996	56,424					
City	200038	City Of Glenburn	0.005793%	1,043	66,829	-	683	68,555	6,163	87,132	22,394	2,037	117,726	9,687	-	(602)	9,085					
City	200040	City Of Kulm	0.007428%	1,337	85,691	-	989	88,017	7,902	111,723	28,715	5,000	153,340	12,421	-	(5,716)	6,705					
City	200041	City Of Harwood	0.014109%	2,539	162,765	-	8,420	173,724	15,009	212,211	54,542	1,183	282,945	23,593	-	6,064	29,657					
City	200043	City Of Dickinson	0.454710%	81,826	5,245,645	-	2,900,428	8,227,899	483,725	6,839,225	1,757,785	-	9,080,735	760,402	-	1,094,030	1,854,432					
City	200045	City Of Mapleton	0.009520%	1,713	109,825	-	27,243	138,781	10,127	143,189	36,802	71,293	261,411	15,920	-	(11,781)	4,139					
City	200046	City Of Wahpeton	0.232412%	41,823	2,681,161	-	130,077	2,853,061	247,242	3,495,672	898,442	59,014	4,700,372	388,658	-	(12,295)	376,363					
City	200047	City Of Bottineau	0.050392%	9,068	581,334	-	190,218	780,620	53,608	757,938	194,802	9,813	1,016,161	84,270	-	98,084	182,354					
City	200049	City Of Elgin	0.005754%	1,034	66,380	-	2,430	69,844	6,121	86,545	22,243	12,709	127,618	9,623	-	(6,078)	3,545					
City	200050	City Of Rugby	0.054230%	9,757	625,610	-	14,897	650,264	57,690	815,665	209,538	60,803	1,143,796	90,690	-	(11,770)	78,920					
City	200051	City Of New Salem	0.011075%	1,994	127,764	-	32,181	161,939	11,782	166,577	42,813	36,280	257,452	18,520	-	433	18,953					
City	200052	City Of Walhalla	0.025558%	4,599	294,843	-	38,921	338,363	27,189	384,414	98,800	28,497	538,900	42,739	-	10,706	53,445					
City	200053	City Of Gwinner	0.014573%	2,622	168,118	-	5,375	176,115	15,503	219,190	56,335	12,078	303,106	24,370	-	(4,181)	20,189					
City	200054	City Of Kenmare	0.026277%	4,729	303,138	-	54,854	362,721	27,954	395,228	101,580	29,444	554,206	43,942	-	773	44,715					
City	200055	City Of Watford City	0.237035%	42,655	2,734,493	-	146,455	2,923,603	252,160	3,565,208	916,313	1,103,658	5,837,339	396,388	-	(177,440)	218,948					
City	200057	City Of Cooperstown	0.015388%	2,769	177,520	-	22,180	202,469	16,370	231,449	59,486	26,209	333,514	25,734	-	419	26,153					
City	200058	City Of New England	0.009310%	1,675	107,402	-	1,410	110,487	9,904	140,030	35,990	2,627	188,551	15,571	-	(5,793)	9,778					
City	200059	City Of Carrington	0.059106%	10,637	681,861	-	128,923	821,421	62,878	889,004	228,488	88,712	1,269,082	98,842	-	(13,952)	84,890					
City	200060	City Of Mott	0.011827%	2,129	136,439	-	10,851	149,419	12,582	177,888	45,720	3,884	240,074	19,779	-	1,932	21,711					
City	200061	City Of Larimore	0.016022%	2,883	184,834	-	37,118	224,835	17,044	240,984	61,937	9,860	329,825	26,792	-	11,536	38,328					
City	200062	City Of Sherwood	0.000000%	-	-	-	2,644	2,644	-	-	-	52,428	52,428	-	-	(11,341)	(11,341)					
City	200063	City Of Lamoure	0.016941%	3,048	195,435	-	102,103	300,586	18,022	254,807	65,489	32,691	371,009	28,330	-	14,432	42,762					
City	200064	City Of Michigan	0.005270%	947	60,796	-	6,295	68,038	5,606	79,265	20,372	13,451	118,694	8,812	-	2,023	10,835					
City	200065	City Of Park River	0.041890%	7,539	483,253	-	1,105	491,897	44,563	630,061	161,935	21,162	857,721	70,050	-	(7,656)	62,394					
City	200067	City Of Hutton	0.003590%	646	41,415	-	4,410	46,471	3,819	53,997	13,878	58,312	130,006	6,004	-	(16,394)	(10,390)					
City	200069	City Of Northwood	0.024978%	4,495	288,152	-	41,016	333,663	26,572	375,690	96,558	27,605	526,425	41,770	-	16,348	58,118					
City	200070	City Of Powers Lake	0.003663%	659	42,257	-	2,358	45,274	3,897	55,095	14,160	5,355	78,507	6,126	-	2,880	9,006					
City	200072	City Of Towner	0.009985%	1,797	115,189	-	25,184	142,170	10,622	150,183	38,599	8,908	208,312	16,698	-	9,927	26,625					
City	200073	City Of Pembina	0.007886%	1,418	90,975	-	7,464	99,857	8,389	118,612	30,485	6,736	164,222	13,190	-	(392)	12,798					
City	200075	City Of Underwood	0.008133%	1,464	93,824	-	4,575	99,863	8,652	122,327	31,440	5,837	168,256	13,600	-	(791)	12,809					
City	200076	City Of New Leipzig	0.000000%	-	-	-	6,184	6,184	-	-	-	51,882	51,882	-	-	(11,566)	(11,566)					
City	200077	City Of Stanley	0.078238%	14,078	902,573	-	80,533	997,184	83,230	1,176,766	302,447	71,459	1,633,902	130,835	-	(12,923)	117,912					
City	200080	City Of Crosby	0.016472%	2,964	190,025	-	36,860	229,849	17,523	247,753	63,676	21,028	349,980	27,547	-	2,457	30,004					
City	200083	City Of Grafton	0.151659%	27,290	1,749,575	-	21,249	1,798,114	161,336	2,281,080	586,272	23,963	3,052,651	253,616	-	4,910	258,526					
City	200084	City Of Emerald	0.007651%	1,377	88,264	-	18,548	108,189	8,139	115,078	29,577	30,763	183,557	12,794	-	(2,317)	10,477					
City	200085	City Of Lincoln	0.021655%	3,898	249,817	-	77,671	331,386	23,037	325,710	83,712	320,441	752,900	36,213	-	(56,494)	(20,281)					
City	200086	City Of Minto	0.008436%	1,518	97,320	-	19,103	117,941	8,974	126,885	32,611	6,206	174,676	14,106	-	1,936	16,042					
City	200087	City Of Ashley	0.010852%	1,952	125,191	-	6,311	133,454	11,944	163,223	41,951	14,585	231,303	18,148	-	(392)	17,756					
City	200088	City Of Neche	0.003954%	713	45,614	-	46,889	46,889	4,206	59,472	15,285	2,274	81,337	5,176	-	(1,537)	5,176					
City	200089	City Of Surrey	0.016417%	2,956	189,391	-	9,000	200,351	17,465	246,936	69,658	160,783	274,568	21,453	-	(2,647)	23,647					
City	200090	City Of Hankinson	0.023643%	4,256	272,751	-	60,420	337,427	25,152	355,611	91,397	11,222	483,382	39,535	-	12,210	51,745					
City	200091	City Of New Rockford	0.018180%	3,272	209,729	-	4,086	217,087	19,340	273,443	70,279	31,735	399,787	30,402	-	(8,068)	22,334					
City	200092	City Of Minot	0.064565%	117,789	7,551,221	-	4,976,664	12,645,674	696,333	9,845,214	2,530,370	-	13,071,917	1,094,616	-	1,706,799	2,801,415					
City	200094	City Of West Fargo	0.007796%	163,358	10,472,555	-	2,508,044	13,143,957	965,723	13,654,023	3,509,293	607,664	18,736,703	1,518,089	-	639,720	2,157,809					
City	200097	City Of Devils Lake	0.126948%	22,845	1,464,503	-	186,693	1,674,041	135,049	1,909,406	490,746	7,050	2,542,251	212,293	-	105,852	318,145					
City	200098	City Of Oakes	0.047929%	8,624	552,921	-	1,837	563,382	50,987	720,893	185,280	97,226	1,054,386	80,151	-	(46,922)	33,229					
City	200100	City Of Mohall	0.014617%	2,630	168,625	-	25,668	196,923	15,550	219,852	56,505	39,388	331,295	24,444	-	(2,743)	21,701					
City	201001	City Of Lidgerwood	0.007087%	1,276	81,757	-	1,665	84,698	7,539	106,595	27,396	837	142,367	11,851	-	559	12,410					

Schedule of Pension Amounts by Employer*

Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
																				Net Amortization of		
																				Deferred Amounts		
																				from Changes in		
																				Proportion and		
																				Differences		
																				Between Employer		
																				Contributions and		
																				Total Employer		
																				Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources		Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense					
City	200102	City Of McClusky	0.000000%	\$ -	\$ -	\$ -	94	94	\$ -	\$ -	\$ -	\$ -	\$ 46,152	\$ 46,152	\$ -	\$ -	(12,710)	\$ (12,710)				
City	200103	City Of Burlington	0.016313%	2,936	188,191	-	41,196	232,323	17,354	245,361	63,062	33,602	359,379	27,278	27,278	3,307	30,585					
City	200104	City Of Lisbon	0.045702%	8,225	527,229	-	75,237	610,691	48,618	687,397	176,672	22,597	935,284	76,426	76,426	29,206	105,632					
City	200110	City Of Halliday	0.012292%	2,212	141,803	-	18,335	162,350	13,076	184,882	47,518	6,367	251,843	20,556	20,556	6,039	26,595					
City	200111	City Of Maddock	0.013588%	2,445	156,754	-	66,215	225,414	14,455	204,375	52,528	21,476	292,834	22,723	22,723	10,363	33,086					
City	200114	City Of Regent	0.004616%	831	53,251	-	9,493	63,575	4,911	69,429	17,844	6,653	98,837	7,720	7,720	2,906	10,626					
City	200115	City Of Lakota	0.020971%	3,773	241,927	-	40,892	286,592	22,309	315,422	81,068	26,932	445,731	35,069	35,069	16	35,085					
City	200117	City Of Alexander	0.013558%	2,440	156,408	-	31,238	190,086	14,423	203,924	52,412	14,741	285,500	22,673	22,673	10,932	33,605					
City	200118	City Of Berthold	0.003919%	705	45,211	-	26,520	72,436	4,169	58,945	15,150	9,273	87,537	6,554	6,554	3,888	10,442					
City	200119	City Of Carson	0.007245%	1,303	83,580	-	2,887	87,770	7,707	108,971	28,007	1,265	145,950	12,116	12,116	1,202	13,318					
City	200120	City Of Dodge	0.007690%	1,384	88,714	-	56,102	146,200	8,181	115,664	29,727	739	154,311	12,859	12,859	19,598	32,457					
City	200123	City Of Grenora	0.009129%	1,643	105,314	-	65,587	172,544	9,712	137,308	35,290	33,062	215,372	15,268	15,268	17,641	32,909					
City	200124	City Of Kindred	0.012047%	2,169	138,977	-	90,888	232,034	12,816	181,197	46,570	1,381	241,964	20,145	20,145	30,998	51,143					
City	200125	City Of Richardton	0.008413%	1,515	97,054	-	66,321	164,890	8,950	126,539	32,522	6,739	174,750	14,069	14,069	21,085	35,154					
County	300001	Adams County	0.051797%	9,321	597,543	-	18,328	625,192	55,102	779,071	200,233	336,476	1,370,882	86,619	86,619	(108,048)	(21,429)					
County	300002	Barnes County	0.222429%	40,026	2,565,995	-	26,719	2,632,740	236,622	3,345,521	859,850	702,636	5,144,629	371,964	371,964	(198,402)	173,562					
County	300003	Benson County	0.114642%	20,630	1,322,538	-	16,953	1,360,121	121,957	1,724,313	443,175	447,419	2,736,864	191,713	191,713	(158,083)	33,630					
County	300004	Billings County	0.515106%	92,694	5,942,388	-	2,043,235	8,078,317	547,975	7,747,632	1,991,260	406,552	10,693,419	861,401	861,401	617,519	1,478,920					
County	300005	Bottineau County	0.334280%	60,155	3,856,335	-	283,742	4,200,232	355,611	5,027,855	1,292,236	163,049	6,838,751	559,010	559,010	47,077	606,087					
County	300006	Bowman County	0.104015%	18,718	1,199,942	-	3,612	1,222,722	110,652	1,564,474	402,094	360,719	2,437,939	173,942	173,942	(125,553)	48,389					
County	300007	Burke County	0.145726%	26,223	1,681,131	-	147,126	1,854,480	155,025	2,191,843	563,337	174,367	3,084,572	243,694	243,694	(15,946)	227,748					
County	300008	Burlington County	1.571392%	282,772	18,127,960	-	546,874	18,957,606	1,671,663	23,635,071	6,074,574	771,816	32,153,124	2,627,805	2,627,805	129,419	2,757,224					
County	300009	Cass County	1.527442%	274,865	17,620,942	-	223,815	18,119,622	1,624,909	22,974,025	5,904,676	925,855	31,429,465	2,554,309	2,554,309	(974,683)	1,579,626					
County	300010	Cavalier County	0.305185%	54,918	3,520,688	-	818,562	4,394,168	324,659	4,590,242	1,179,762	4,202	6,098,865	510,354	510,354	273,771	784,125					
County	300011	DeCade County	0.133784%	24,074	1,543,365	-	153,328	1,718,767	142,321	2,012,225	517,173	405,041	3,076,760	223,723	223,723	(93,399)	130,324					
County	300012	Divide County	0.185681%	33,412	2,140,061	-	2,565	2,178,038	197,529	2,792,800	717,792	508,250	4,216,371	310,511	310,511	(215,049)	95,462					
County	300013	Dunn County	0.386753%	69,597	4,461,677	-	162,875	4,694,149	411,432	5,817,094	1,495,082	164,759	7,888,367	646,759	646,759	19,601	666,360					
County	300014	Eddy County	0.078182%	14,069	971,527	-	97,761	1,013,757	83,171	1,175,924	302,230	111,318	1,672,643	130,741	130,741	(9,360)	121,381					
County	300015	Emmons County	0.226622%	40,781	2,614,366	-	708,715	3,363,862	241,083	3,408,587	876,059	72,325	4,598,054	378,975	378,975	239,836	618,811					
County	300016	Foster County	0.081300%	14,630	937,897	-	18,548	971,075	86,488	1,222,821	314,284	190,234	1,813,827	135,956	135,956	(44,232)	91,724					
County	300017	Golden Valley County	0.088076%	15,849	1,016,066	-	728,328	1,760,243	93,696	1,324,738	340,478	-	1,758,912	147,290	147,290	240,462	387,752					
County	300018	Grand Forks County	1.365501%	245,722	15,752,751	-	165,082	16,163,555	1,452,634	20,538,295	5,278,656	854,999	28,124,584	2,283,498	2,283,498	(279,153)	2,004,345					
County	300019	Grant County	0.089660%	16,133	1,034,340	-	66,031	1,116,504	95,381	1,348,563	346,601	146,999	1,937,544	149,938	149,938	(30,314)	119,624					
County	300020	Griggs County	0.051783%	9,319	597,381	-	3,083	609,783	55,087	778,860	200,179	119,792	1,153,918	86,594	86,594	(50,733)	35,861					
County	300021	Hettinger County	0.094456%	16,996	1,089,667	-	77,076	1,183,739	100,483	1,420,698	365,141	225,031	2,111,353	157,958	157,958	(55,382)	102,576					
County	300023	Lamoure County	0.171655%	30,889	1,980,254	-	232,461	2,243,604	182,608	2,581,837	663,572	121,180	3,549,197	287,055	287,055	31,429	318,484					
County	300024	Logan County	0.047291%	8,511	545,560	-	13,712	567,783	50,309	711,297	182,814	254,069	1,198,489	79,084	79,084	(72,107)	6,977					
County	300025	McHenry County	0.102230%	18,396	1,179,350	-	22,631	1,220,377	108,753	1,537,626	395,193	332,904	2,374,476	170,956	170,956	(111,873)	59,083					
County	300026	McIntosh County	0.080795%	14,539	932,071	-	1,594	948,204	85,951	1,215,225	312,332	193,147	1,806,655	135,112	135,112	(63,341)	71,771					
County	300027	McKenzie County	0.739345%	133,045	8,529,264	-	325,557	8,987,866	786,523	11,120,377	2,858,107	1,675,105	16,440,112	1,236,392	1,236,392	(662,254)	1,074,138					
County	300028	McLean County	0.372705%	67,069	4,299,615	-	155,465	4,522,149	396,487	5,605,800	1,440,716	301,324	7,744,387	623,266	623,266	(99,271)	523,995					
County	300029	Mercur County	0.328976%	59,200	3,795,147	-	52,097	3,906,444	349,968	4,948,079	1,271,732	241,872	6,811,651	550,141	550,141	(13,555)	536,586					
County	300030	Morton County	0.555479%	99,959	6,408,141	-	88,762	6,596,862	590,924	8,354,876	2,147,331	110,396	11,203,527	928,917	928,917	(32,992)	895,925					
County	300031	Mountainair County	0.681792%	122,688	7,865,318	-	611,531	8,599,537	725,297	10,254,731	2,635,623	321,624	13,937,275	1,140,149	1,140,149	214,682	1,354,831					
County	300032	Nelson County	0.153823%	27,680	1,774,540	-	34,514	1,836,734	163,638	2,313,629	594,638	18,297	3,090,202	257,235	257,235	22,454	279,689					
County	300033	Oliver County	0.068001%	12,236	784,476	-	24,727	821,439	72,340	1,022,793	262,873	144,398	1,502,404	113,717	113,717	(32,471)	81,246					
County	300034	Pembina County	0.215372%	38,757	2,484,584	-	36,144	2,559,485	229,115	3,239,378	832,570	526,642	4,827,705	360,163	360,163	(173,700)	186,463					
County	300035	Pierce County	0.172459%	31,036	1,989,529	-	-	2,020,565	183,464	2,593,930	666,680	451,604	3,895,678	288,400	288,400	(146,913)	141,487					
County	300036	Ramsey County	0.436945%	78,628	5,040,704	-	916,634	6,035,966	464,827	6,572,024	1,689,111	306,938	9,032,900	730,695	730,695	248,078	978,773					
County	300037	Ransom County	0.155114%	27,913	1,789,433	-	203,344	2,020,690	165,012	2,333,046	599,629	112,024	3,209,711	259,394	259,394	23,579						

Schedule of Pension Amounts by Employer*

Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
																				Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
																				Proportionate Share of Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources		Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense					
County	300053	Williams County	1.144515%	\$ 205,956	\$ 13,203,403	\$ -	\$ 621,515	\$ 14,030,874	\$ 1,217,547	\$ 17,214,478	\$ 4,424,384	\$ 102,705	\$ 22,959,114	\$ 1,913,948	\$ 433,652	\$ 2,347,600						
School District	400002	Mcclusky Public Schools	0.013835%	2,489	159,604	-	18,101	180,194	14,718	208,090	53,482	43,504	319,794	23,136	(5,732)	17,404						
School District	400003	Lake Region Special Education Unit	0.044301%	7,974	511,067	-	95,985	615,026	47,128	666,325	171,256	117,004	1,001,713	74,084	(28,939)	45,145						
School District	400004	Lidgerwood Public School	0.034122%	6,140	393,640	-	31,637	431,417	36,299	513,224	131,906	61,937	743,366	57,061	(285)	56,776						
School District	400006	Halliday Public School	0.012220%	2,199	140,973	-	111,074	254,246	13,000	183,799	47,239	78,099	322,137	20,436	10,752	31,188						
School District	400007	Oliver-Mercer Special Education Unit	0.038572%	6,942	444,976	-	34,884	486,802	41,033	580,156	149,109	28,280	798,578	64,501	(793)	63,708						
School District	400008	Underwood School District #8	0.037781%	6,798	435,851	-	33,774	476,423	40,192	568,258	146,051	12,665	767,166	63,182	13,892	77,074						
School District	400010	New Town Public School District	0.196333%	35,329	2,264,945	-	485,145	2,785,419	208,861	2,953,015	758,970	193,089	4,113,935	328,326	141,299	469,624						
School District	400011	Bottineau Public School	0.130591%	23,499	1,506,530	-	38,407	1,568,436	138,924	1,964,200	504,829	61,404	2,669,357	218,385	(35,337)	183,048						
School District	400012	Peace Garden Special Services	0.032090%	5,774	370,198	-	10,829	386,001	34,138	482,661	124,051	17,076	657,926	53,664	(9,038)	44,626						
School District	400014	Beulah Public School #27	0.097424%	17,532	1,123,907	-	42,235	1,183,674	103,641	1,465,340	376,615	69,154	2,014,750	162,921	34,909	197,830						
School District	400016	St John School District #3	0.089901%	16,178	1,037,120	-	239,819	1,293,117	95,638	1,352,187	347,533	26,673	1,822,031	150,339	76,989	227,328						
School District	400017	Ellendale Public School District #40	0.035104%	6,317	404,968	-	879	412,164	37,344	527,994	135,703	121,950	822,991	58,705	(32,877)	25,828						
School District	400018	Rural Cass Special Education Unit	0.020392%	3,670	235,247	-	354	239,271	21,693	306,713	78,830	26,553	433,789	34,101	(16,599)	17,502						
School District	400019	Fargo Public Schools	2.345565%	422,084	27,059,008	-	778,365	28,259,457	2,495,236	35,279,290	9,067,317	441,147	47,282,990	3,922,441	344,932	4,267,373						
School District	400020	Surrey Schools	0.044269%	7,967	510,698	-	515	519,180	47,094	665,843	171,132	160,673	1,044,742	74,030	(51,666)	22,364						
School District	400021	Jamestown Public School District #1	0.310764%	55,922	3,585,409	-	99,348	3,740,319	330,594	4,674,155	1,201,329	199,765	6,405,843	519,685	(21,065)	498,620						
School District	400023	Warwick Public School	0.069726%	12,547	804,376	-	205,380	1,022,303	74,175	1,048,738	269,542	148,573	1,541,028	116,601	(112,399)	174,528						
School District	400024	Souris Valley Special Services	0.040395%	7,269	466,007	-	94,892	568,168	42,973	607,575	156,156	75,714	882,418	67,550	(44,849)	144,849						
School District	400025	Rugby Public School District #5	0.075092%	13,512	866,280	-	125,825	1,005,617	79,884	1,129,447	290,285	19,411	1,519,027	125,575	26,947	152,522						
School District	400026	Billings County School District	0.036424%	6,554	420,196	-	69,549	496,299	38,748	547,848	140,805	26,081	753,482	60,911	(3,430)	57,481						
School District	400027	Belcourt School District #7	0.511875%	92,113	5,905,114	-	112,450	6,109,677	544,538	7,699,035	1,978,770	40,160	10,262,503	855,999	(24,198)	831,801						
School District	400028	West Fargo Public School #6	1.792889%	322,631	20,683,203	-	920,319	21,926,153	1,907,294	26,966,574	6,930,822	686,760	36,491,450	2,998,211	499,039	3,497,250						
School District	400029	Minot Public School District #1	1.683835%	303,005	19,425,130	-	415,382	20,143,517	1,791,281	25,326,309	6,509,448	720,594	34,347,434	2,815,844	143,018	2,958,862						
School District	400030	Bejfield Public School #13	0.030223%	5,438	348,660	-	43,649	397,747	32,152	454,580	116,834	119,088	722,654	50,543	(22,315)	28,228						
School District	400031	Minot Public School District #20	0.041333%	7,437	476,828	-	146,071	630,336	43,970	621,683	159,782	48,899	874,334	69,120	17,978	87,098						
School District	400032	Harvey Public School Dist #38	0.061849%	11,130	713,505	-	27,478	752,113	65,796	930,262	239,091	77,016	1,312,165	103,428	(3,294)	100,134						
School District	400033	Oakes Public Schools	0.050249%	9,041	579,685	-	62,902	651,628	53,455	755,788	194,249	100,761	1,104,253	84,030	(18,148)	65,882						
School District	400035	Larimore Public School District #44	0.050879%	9,155	586,953	-	27,034	623,142	54,126	765,263	196,684	47,458	1,063,531	85,083	(18,880)	66,203						
School District	400036	Hazen Public School District #3	0.062211%	11,195	717,691	-	88,823	817,699	66,181	935,706	240,491	57,853	1,300,231	104,035	2,297	106,332						
School District	400038	Park River Area School District	0.055044%	9,905	635,001	-	14,734	659,640	58,556	827,909	212,785	56,658	1,155,908	92,050	(12,193)	79,857						
School District	400039	Hillsboro Public School	0.044383%	7,987	512,013	-	18,303	538,303	47,215	667,558	171,573	153,809	1,040,155	74,221	(33,312)	40,909						
School District	400040	Lisbon Public School	0.081874%	14,734	944,518	-	111,290	1,070,542	87,098	1,231,455	316,503	-	1,635,056	136,915	38,198	175,113						
School District	400042	Northern Cass School District # 97	0.075111%	13,516	866,499	-	146,947	1,026,962	79,904	1,129,733	290,359	22,052	1,522,048	125,606	36,863	162,469						
School District	400043	Mandaree Public School #36	0.089065%	16,027	1,027,475	-	178,678	1,222,180	94,748	1,339,613	344,301	157,604	1,936,266	148,943	54,089	203,032						
School District	400044	Thompson Public School	0.049296%	8,871	568,691	-	208,002	785,564	52,442	741,454	190,565	16,978	1,001,439	82,438	52,336	134,774						
School District	400045	Northern Plains Special Ed Unit	0.012237%	2,202	141,169	-	18	143,389	13,018	184,055	47,305	15,258	259,636	20,463	(6,559)	13,904						
School District	400046	Bowman County School District #1	0.067345%	12,118	776,908	-	42,420	831,446	71,642	1,012,926	260,337	69,661	1,414,566	112,621	(4,031)	108,590						
School District	400047	Apple Creek Elementary School	0.003632%	652	41,900	-	5,274	47,826	3,864	54,628	14,040	3,454	75,986	6,074	(2,354)	3,720						
School District	400048	Burke Central School	0.015776%	2,838	181,996	-	21,650	206,484	16,783	237,284	60,986	38,396	353,449	26,382	1,105	27,487						
School District	400049	Washburn Public School	0.041585%	7,483	479,735	-	102,664	589,882	44,239	625,474	160,756	58,951	889,420	69,542	8,222	77,764						
School District	400050	Enderlin Area School District #24	0.045462%	8,181	524,461	-	27,311	559,953	48,363	683,787	175,744	102,347	1,010,241	76,025	(21,166)	54,859						
School District	400051	Midkota School	0.031273%	5,627	360,773	-	64,482	430,882	33,269	470,372	120,893	1,722	626,256	52,297	36,738	89,035						
School District	400052	Velva Public School	0.041086%	7,393	473,978	-	51,811	533,182	43,708	617,968	158,827	28,180	848,683	68,707	4,126	72,833						
School District	400053	Sheneye Valley Special Education Unit	0.077145%	13,883	889,963	-	216,336	1,120,182	82,068	1,160,326	298,222	4,118	1,544,734	129,008	63,011	192,019						
School District	400054	Center Stanton Public School	0.020432%	3,677	235,709	-	4,728	244,114	21,736	307,315	78,985	88,957	496,993	34,170	(25,341)	8,829						
School District	400055	Burleigh County Special Education Unit	0.005893%	1,062	67,983	-	6,253	75,298	6,269	88,636	22,781	2,195	119,881	9,853	1,663	11,516						
School District	400056	New Rockford Sheneye Public School	0.042414%	7,632	489,298	-	67,394	564,324	45,120	637,943	163,961	297	847,321	70,927	30,934	101,861						
School District	400057	James River Multidistrict Special Education Unit	0.047404%	8,530	546,864	-	107,119	662,513	50,429	712,996	183,251	52,919	999,595	79,274	13,771	93,045						
School District	400058	Newburg United Public School	0.027850%	5,013	321,284	-	59,971	386,268	29,627	418,888	107,661	3,071	559,247	46,572	16,748	63,320						
School District	400059	Napoleon Public School District #2	0.029058%	5,229	335,220	-	74,326	414,775	30,912	437,057	112,330	51,720	632,019	48,592	7,249	55,841						
School District	400060	Yellowstone School District # 14	0.022285%	4,010	257,085	-	59,905	321,000	23,707	335,185	86,148	26,134	471,174	37,268	20,091	57,359						
School District	400061	Cavallier Public Schools	0.049616%	8,929	572,382	-	97,115	678,426	52,782	746,267	191,802	33,050	1,023,901	82,973	15,757	98,730						

Schedule of Pension Amounts by Employer*

Main System (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense		
																				Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and		
																				Proportionate Share of Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Expense						
School District	400076	Valley City Public School	0.091660%	\$ 16,494	\$ 1,057,412	\$ -	10,098	\$ 1,084,004	\$ 97,509	\$ 1,378,644	\$ 354,333	\$ 177,278	\$ 2,007,764	\$ 153,282	\$ (43,856)	\$ 1,047,690						
School District	400077	Dickinson Public Schools	0.696153%	125,273	8,030,990	-	706,341	8,862,604	740,575	10,470,733	2,691,138	335,623	14,238,069	1,164,162	323,528	189,426						
School District	400078	Drayton Public School #19	0.039037%	7,025	450,340	-	99,326	556,691	41,528	587,150	150,906	25,057	804,641	65,280	39,859	105,139						
School District	400079	Mohall Lansford Sherwood School	0.042340%	7,620	488,445	-	81,306	577,371	45,042	636,830	163,675	7,139	852,686	70,803	19,956	90,759						
School District	400080	Westhope Public School #17	0.028616%	5,150	330,121	-	53,395	388,666	30,442	430,409	110,622	20,286	591,759	47,855	3,769	51,624						
School District	400081	Kindred Public School District #2	0.063397%	11,409	731,363	-	181,301	924,073	67,442	993,545	245,076	1,555	1,267,618	106,017	53,826	159,843						
School District	400082	Grafton Public School District #3	0.120806%	21,740	1,393,647	-	1,065	1,416,452	128,515	1,817,025	467,003	230,025	2,644,568	202,022	(59,821)	142,201						
School District	400083	Wilton Public School District	0.040810%	7,343	470,794	-	81,467	559,604	43,414	613,817	157,760	1,964	816,955	68,247	36,785	105,032						
School District	400084	Sheyenne Valley Career And Tech Center	0.013639%	2,454	157,343	-	14,909	174,706	14,509	205,142	52,725	-	272,376	22,807	6,909	29,716						
School District	400085	White Shield School Dist #85	0.102580%	18,459	1,183,388	-	89,471	1,291,318	109,126	1,542,890	396,546	76,553	2,125,115	171,542	13,290	184,832						
School District	400086	Tgo School District #60	0.184145%	33,138	2,124,341	-	291,817	2,449,296	195,895	2,769,697	711,855	124,434	3,801,881	307,940	40,006	347,946						
School District	400087	Turtle Lake Mercer School District #72	0.040338%	7,260	465,349	-	66,553	539,162	42,912	606,718	155,936	37,039	842,605	67,457	(1,938)	65,519						
School District	400088	Lamoure School District #8	0.045361%	8,162	523,296	-	62,296	593,754	48,255	682,268	175,353	84,362	990,238	75,856	(11,865)	63,991						
School District	400089	Divide County School Dist #1	0.064480%	11,603	743,857	-	35,818	791,278	68,594	969,834	249,262	105,602	1,393,292	107,829	(9,600)	98,229						
School District	400090	Mott/Regent School Dist #1	0.044085%	7,934	508,575	-	189,958	706,467	46,898	663,076	170,421	118,722	999,117	73,722	16,654	90,376						
School District	400091	United Public School District # 7	0.100408%	18,069	1,158,331	-	72,854	1,249,254	106,815	1,510,222	388,150	32,054	2,037,241	167,911	7,135	175,046						
School District	400092	Kulm Public School District #7	0.030833%	5,547	355,697	-	30,213	391,457	32,800	463,755	119,192	27,769	643,516	51,563	(6,426)	45,137						
School District	400093	Midway Public School District #128	0.040496%	7,286	467,172	-	25,074	499,532	43,080	609,094	156,547	165,203	973,924	67,721	(46,142)	21,579						
School District	400094	Dunseith School District #1	0.160730%	28,923	1,854,220	-	302,332	2,185,475	170,986	2,417,516	621,338	190,163	3,400,003	268,786	68,649	337,435						
School District	400095	Carrington School District #49	0.060427%	10,872	697,101	-	161,484	869,457	64,283	908,873	233,594	16,640	1,223,390	101,052	43,717	144,769						
School District	400096	Glen Ullin Public School #48	0.025449%	4,580	293,586	-	8,048	306,214	27,073	382,775	98,379	51,568	559,795	42,559	(17,346)	25,213						
School District	400099	Manvel Public School	0.033294%	5,992	384,088	-	74,085	464,165	35,419	500,770	128,706	15,469	680,364	55,676	31,569	87,245						
School District	400100	Maple Valley School District	0.022200%	3,994	256,105	-	1,992	262,091	23,617	333,907	85,819	94,261	537,604	37,126	(24,624)	12,502						
School District	400101	North Border School District # 100	0.072283%	13,007	833,874	-	89,377	936,258	76,895	1,087,198	279,426	16,876	1,460,395	120,878	39,015	159,893						
School District	400102	Mckenzie Cty Public School #1	0.326492%	58,753	3,766,491	-	766,344	4,591,588	347,326	4,910,717	1,262,129	150,078	6,520,172	545,984	873,141	873,125						
School District	400103	Devils Lake Public School	0.276368%	49,734	3,188,248	-	86,985	3,324,967	294,003	4,156,810	1,068,364	462,165	5,672,255	462,165	(20,434)	441,731						
School District	400104	Mt Pleasant School Dist #4	0.047697%	8,584	550,244	-	80,787	639,615	50,741	717,403	184,384	1,492	954,020	79,762	25,642	105,404						
School District	400105	Central Cass Public School District #7	0.131680%	23,697	1,519,092	-	278,910	1,821,699	140,083	1,980,579	509,039	-	2,629,701	220,204	124,577	344,781						
School District	400106	Milnor Public School District #2	0.036685%	6,602	423,207	-	11,426	441,235	39,026	551,774	141,814	32,494	765,108	61,347	(6,535)	54,812						
School District	400107	Mapleton Public School	0.019446%	3,499	224,334	-	130,190	358,023	20,687	292,484	75,173	4,537	392,881	32,519	44,856	77,375						
School District	400108	Linton Public School District #36	0.043678%	7,859	503,880	-	33,416	545,155	46,465	665,954	168,847	51,786	924,052	73,041	(13,111)	59,930						
School District	400109	Triaga Public School District #15	0.104126%	18,738	1,201,223	-	382,190	1,602,151	110,770	1,566,144	402,523	22,942	2,102,379	174,126	98,010	272,136						
School District	400114	Zealand Public Schools	0.009730%	1,750	112,248	-	17,738	131,736	10,351	146,347	37,614	3,173	197,485	16,273	4,886	21,159						
School District	400117	Garrison Public School District #51	0.066378%	11,945	765,753	-	134,604	912,302	70,614	998,382	256,599	35,773	1,361,368	111,002	30,945	141,947						
School District	400118	Kenmare Public School District #28	0.038018%	6,841	438,585	-	1,664	447,090	40,444	571,823	146,967	65,304	824,538	63,577	(24,265)	39,312						
School District	400119	Lewis & Clark Public Schools	0.070301%	12,652	811,009	-	233,564	1,057,225	74,787	1,057,387	271,765	34,261	1,438,200	117,563	68,092	185,655						
School District	400120	Sw Special Education Unit	0.007453%	1,341	85,980	-	858	88,179	7,929	112,099	28,811	9,495	158,334	12,464	(2,547)	9,917						
School District	400121	North Valley Career & Technology Center	0.017362%	3,124	200,292	-	42,623	246,039	18,470	261,139	67,117	37,100	383,826	29,034	458	29,492						
School District	400122	Dakota Prairie Public School	0.062008%	11,159	715,339	-	54,327	780,825	65,965	932,653	239,706	83,396	1,321,720	103,695	(6,224)	97,471						
School District	400123	Beach Public School District #3	0.055676%	11,819	757,654	-	24,455	793,928	69,867	987,823	253,886	132,969	1,444,823	109,808	(48,457)	61,370						
School District	400124	Rosette Public School	0.023505%	4,230	271,159	-	12,168	287,557	25,005	353,535	90,864	60,764	530,168	39,308	(6,401)	32,907						
School District	400125	Drake Public School District	0.022094%	3,976	254,882	-	15,420	274,278	23,504	332,313	85,409	41,209	482,435	36,947	(10,761)	26,186						
School District	400137	New Salem Almont School District #49	0.050199%	9,034	579,108	-	33,253	621,395	53,402	755,036	194,056	66,639	1,069,133	83,946	5,255	89,201						
School District	400138	Max Public School	0.031575%	5,682	364,257	-	4,861	374,800	33,590	474,915	122,060	13,253	643,818	52,800	(6,309)	46,491						
School District	400139	East Central Special Education Unit	0.046212%	8,316	533,113	-	77,287	618,716	49,161	695,068	178,643	49,729	972,601	77,279	18,466	95,745						
School District	400140	North Sargent School District #3	0.035344%	6,360	407,737	-	9,675	423,772	37,599	531,604	136,630	27,662	733,495	59,105	(8,084)	51,021						
School District	400141	Wahpeton Public School District 37	0.146363%	26,338	1,688,479	-	187,625	1,902,442	155,702	2,201,424	565,800	50,275	2,973,201	244,760	20,712	265,472						
School District	400142	Medina Public School District #3	0.027102%	4,876	312,655	-	42,319	359,850	28,831	407,637	104,769	-	541,327	45,323	15,280	60,603						
School District	400143	Pingree-Buchanan School District	0.019458%	3,502	224,472	-	74,045	302,019	20,700	292,665	75,219	68,086	456,670	32,540	(7,498)	25,042						
School District	400144	West River Student Services	0.018470%	3,323	213,074	-	93,697	310,094	19,649	277,804	71,400	22,596	391,449	30,889	25,998	56,887						
School District	400145	Leeds Public School District 6	0.022835%	4,111	263,430	-	58,679	326,220	24,292	343,458	99,256	51,280	488,748	38,185	2,372	40,557						
School District	400147	Sawyer Public School	0.018001%	3,238	207,664	-	36,827	247,729	19,150	270,750	69,587	12,873	372,360	30,104	4,656	34,760						
School District	400148	Wilmar Multidistrict Special Education Unit	0.130247%	23,439	1,502,561	-	620,606	2,146,606	138,558	1,959,026	503,499	69,458	2,670,541	217,810	167,385	385,195						
School District	400149	Great Northwest Education Cooperative	0.012745%	2,294	147,029	-	3,722	153,045	13,558	191,696	49,269	15,806	270,329	21,314	(9,796)	11,518						
School District	400150	Anamossee Public School District #14	0.020425%																			

Schedule of Pension Amounts by Employer*

Main System (Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Contributions and Share of	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Employer Expense				
															Contributions	Expense					
School District	500120	Elgin/New Leipzig Public School	0.010868%	1,955	125,376	-	124,455	279,476	11,561	163,644	42,013	-	217,038	18,175	58,928	-	180,237				
Political Subdivision	500002	Cass County Water Resource District	0.019308%	3,474	222,742	-	4,912	231,128	20,540	290,409	74,639	35,847	421,435	32,289	(8,872)	23,417	23,417				
Political Subdivision	500003	Walsh County Water Resource District	0.002295%	593	38,012	-	1,712	40,317	3,505	49,560	12,738	23,480	89,283	5,510	(4,678)	882	882				
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007624%	1,371	87,952	-	71,316	160,639	8,110	114,671	29,472	29,579	181,832	12,751	13,006	25,757	25,757				
Political Subdivision	500006	James River Soil Conservation District	0.005428%	976	62,619	-	1,523	65,118	5,774	81,642	20,983	4,321	112,720	9,077	208	9,285	9,285				
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.022041%	3,967	254,270	-	59,796	318,033	23,447	331,515	85,205	14,891	455,058	36,859	11,724	48,583	48,583				
Political Subdivision	500008	Trall County Water Resource District	0.005325%	959	61,430	-	943	63,332	5,665	80,093	20,585	5,692	112,035	8,906	(8,343)	563	563				
Political Subdivision	500009	Grafton Park District	0.011648%	203,592	-	-	47,803	254,571	18,774	265,441	68,222	17,418	369,855	29,511	12,349	41,860	41,860				
Political Subdivision	500010	Cass County Soil Conservation District	0.019418%	1,494	224,011	-	10,874	238,379	20,657	292,063	75,065	15,546	403,331	32,472	4,005	36,477	36,477				
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014568%	2,621	168,060	-	5,054	175,735	15,498	219,115	56,316	12,558	303,487	24,363	2,500	26,863	26,863				
Political Subdivision	500016	Greater Ramsey Water District	0.035210%	6,336	460,191	-	28,433	440,960	37,457	529,588	136,112	8,897	712,054	58,880	8,636	67,516	67,516				
Political Subdivision	500017	Carnegie Regional Library	0.008384%	1,507	96,720	-	16,789	115,016	8,919	126,102	32,410	1,902	169,333	14,020	3,993	18,013	18,013				
Political Subdivision	500018	Griggs County Public Library	0.003987%	719	45,995	-	4,506	51,220	4,241	59,968	15,413	8,312	87,934	6,665	(19)	6,646	6,646				
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.051185%	9,209	590,483	-	69,922	669,614	54,451	769,866	197,867	8,428	1,030,612	85,597	18,020	103,617	103,617				
Political Subdivision	500022	Consolidated Waste Ltd	0.013962%	2,511	161,069	-	22,156	185,736	14,853	210,000	53,973	23,374	302,200	23,350	(137)	23,213	23,213				
Political Subdivision	500023	Walsh County Housing Authority	0.002660%	480	30,686	-	-	31,166	2,830	40,009	10,283	2,215	55,337	4,448	3,269		3,269				
Political Subdivision	500024	Williams County Soil Conservation District	0.018471%	3,324	213,086	-	157,956	374,366	19,650	277,820	71,404	43,186	412,060	30,889	39,595	70,484	70,484				
Political Subdivision	500025	Bowman City Park Board	0.009309%	1,675	107,391	-	17,774	126,840	9,903	140,015	35,986	18,922	204,826	15,566	941	15,907	15,907				
Political Subdivision	500028	Williston Housing Authority	0.025804%	4,644	297,681	-	10,149	312,474	27,451	388,114	99,751	43,526	558,842	43,515	19,078		19,078				
Political Subdivision	500030	Minot Rural Fire Department	0.019716%	3,548	227,449	-	59,473	290,470	20,974	296,545	76,217	-	393,736	32,970	23,772	56,742	56,742				
Political Subdivision	500031	Central Plains Water District	0.023049%	4,147	265,899	-	21,137	291,183	24,520	346,677	89,101	1,786	462,084	38,546	6,779	45,325	45,325				
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005926%	1,066	68,364	-	29,172	98,602	6,304	89,132	22,908	14,746	133,090	9,911	(979)	8,932	8,932				
Political Subdivision	500038	Jamestown Regional Airport	0.019864%	3,575	229,156	-	32,546	266,277	21,132	298,771	76,789	8,446	405,138	33,217	10,541	43,758	43,758				
Political Subdivision	500040	Fargo Park District	0.036604%	69,606	4,462,346	-	521,343	5,053,295	411,494	5,817,966	1,495,306	-	7,724,766	646,856	295,540	942,406	942,406				
Political Subdivision	500045	Dunsmuir Community Nursing Home	0.080001%	14,396	922,911	-	46,644	983,951	85,106	1,203,283	309,262	262,613	1,860,264	133,784	(65,989)	67,795	67,795				
Political Subdivision	500047	Mercer County Soil Conservation District	0.010569%	1,901	121,927	-	53,843	177,671	11,243	158,967	40,857	7,416	218,483	17,675	8,066	25,741	25,741				
Political Subdivision	500049	West Fargo Park District	0.124441%	22,392	1,435,582	-	118,901	1,576,875	132,382	1,871,698	481,055	-	2,485,135	208,011	56,370	264,371	264,371				
Political Subdivision	500053	Stutsman County Housing Authority	0.024252%	4,365	279,777	-	98,549	382,691	25,800	364,771	93,752	1,325	485,648	40,557	35,627	76,184	76,184				
Political Subdivision	500054	Grand Forks County Water Resource District	0.009983%	1,797	115,166	-	74,434	191,397	10,620	150,153	38,592	2,519	201,884	16,696	17,499	34,195	34,195				
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009254%	1,666	106,756	-	8,949	117,371	9,845	139,188	35,773	24,717	209,523	15,475	(3,610)	11,865	11,865				
Political Subdivision	500056	Cavalier County Job Development Authority	0.004448%	802	51,313	-	348	52,463	4,732	66,902	17,195	2,362	91,191	7,436	(795)	6,641	6,641				
Political Subdivision	500057	Barnes County Soil Conservation District	0.006884%	1,240	79,415	-	1,307	81,962	7,323	103,541	26,612	12,462	149,938	11,512	(8,234)	3,278	3,278				
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	-	7,547	-	-	-	-	3,144	-	(3,791)		(3,791)				
Political Subdivision	500061	Ward County Water Resource District	0.003300%	595	38,070	-	169	38,834	3,511	49,635	12,757	1,057	66,960	5,518	(715)	4,803	4,803				
Political Subdivision	500063	Southwest Water Authority	0.254862%	45,862	2,940,150	-	48,819	3,034,831	271,125	3,833,341	985,227	187,381	5,277,074	426,201	(15,458)	410,743	410,743				
Political Subdivision	500068	Burlleigh County Council On Aging	0.082773%	14,895	954,889	-	213,291	1,183,075	88,055	1,244,976	319,978	-	1,653,009	138,419	71,296	209,715	209,715				
Political Subdivision	500072	Watford City Park District	0.093970%	16,909	1,084,061	-	367,402	1,468,372	99,966	1,413,389	363,262	-	1,876,617	157,145	166,250	323,395	323,395				
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.014235%	2,562	164,218	-	31,065	197,845	15,143	214,106	55,029	65	284,343	23,804	10,249	34,053	34,053				
Political Subdivision	500081	Ramsey County Housing Authority	0.019111%	2,883	183,553	-	17,549	200,965	16,926	239,315	61,508	112,096	429,845	26,606	(23,734)	2,872	2,872				
Political Subdivision	500082	Grand Forks Public Library	0.087304%	15,712	1,007,160	-	158,367	1,181,239	92,875	1,313,126	337,494	-	1,743,495	145,996	64,907	210,903	210,903				
Political Subdivision	500084	Rolette County Soil Conservation District	0.003435%	618	39,627	-	4,254	42,699	3,654	51,665	13,279	1,692	70,290	5,745	356	6,101	6,101				
Political Subdivision	500085	Jamestown Parks And Recreation District	0.068403%	12,308	789,114	-	169,319	970,741	72,768	1,028,839	264,427	62,307	1,428,341	114,388	88,934	203,322	203,322				
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	-	-	1,302	1,302	-	-	-	-	43,355	-	(9,732)		(9,732)				
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022883%	4,117	263,984	-	1,602	269,703	24,343	344,180	88,459	70,393	527,375	38,267	(17,249)	21,018	21,018				
Political Subdivision	500108	North Dakota Firefighters Association	0.016411%	2,953	189,321	-	17,613	209,887	17,458	246,835	63,440	7,082	334,815	27,443	(1,534)	25,789	25,789				
Political Subdivision	500109	James River Valley Library System	0.035619%	6,410	410,909	-	37,492	454,811	37,892	535,740	127,693	3,104	714,429	59,565	15,010	74,575	74,575				
Political Subdivision	500110	Grand Forks Park District	0.182395%	32,822	2,104,153	-	130,021	2,266,996	194,034	2,743,376	705,089	58,954	3,701,453	305,015	42,808	347,823	347,823				
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	-	26,572	-	(9,613)		(9,613)				
Political Subdivision	500112	Foster County Soil Conservation District	0.007706%	1,387	88,898	-	57,189	147,474	8,198	115,905	29,789	834	154,726	12,887	19,515	32,402	32,402				
School District	500113	Longtree Special Education Unit	0.001503%	270	17,339	-	901	18,510	1,599	22,606	5,810	59,500	89,515	2,514	(17,781)	15,267	15,267				
School District	500114	Roughrider Education Services Program (RES)	0.000000%	-	-	-	-	-	-	-	-	-	21,434	-	(9,141)		(9,141)				
Political Subdivision	500115	Agassiz Water Users District	0.015321%	2,758	176,747	-	186,962	366,467	16,299	230,441	59,227	-	305,967	25,620	52,704	78,324	78,324				
Political Subdivision	500116	Western Area Water Supply Authority	0.061210%	11,014	706,133	-	38,174	755,321	65,116	920,650	236,621	332,005	1,554,392	102,362	(87,426)	14,736	14,736				
Political Subdivision	500118	Crosby Park District	0.004327%	779	49,917	-	26,649	77,345	4,603	65,082	16,727	32,425	118,837	7,235	6,458	13,693	13,693				
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.015624%	2,812	180,242	-	42,585	225,639	16,621	234,998	60,398	6,499	318,516	26,126	12,562	38,688	38,688				
Political Subdivision	500121	Devils Lake Park Board	0.031415%	5,654	362,411	-	17,281	385,346	33,420	472,508	121,442	72,265	609,635	52,534	7,180	59,714	59,714				
Political Subdivision	500122	North Central Soil Conservation District	0.009532%	1,715	109,963	-	20,878	132,556	10,140	143,369	36,848	20,014	210,371								

Schedule of Pension Amounts by Employer*

Judges

		Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
					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				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	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions				Differences between Expected and Actual Experience	Changes of Assumptions								
State	018000	ND Supreme Court	100.000000%	\$ 445,172	\$ 9,298,248	\$ -	-	\$ 9,743,420	\$ 301,506	\$ 11,159,275	\$ 5,924,717	\$ 52,587	\$ 17,438,085	\$ (304,681)	\$ (21,681)	\$ (326,362)		
		Total Judges System	100.000000%	\$ 445,172	\$ 9,298,248	\$ -	-	\$ 9,743,420	\$ 301,506	\$ 11,159,275	\$ 5,924,717	\$ 52,587	\$ 17,438,085	\$ (304,681)	\$ (21,681)	\$ (326,362)		

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

Schedule of Pension Amounts by Employer*

Public Safety with Prior Main System Service

		Deferred Outflows of Resources										Deferred Inflows of Resources										Pension Expense									
		Differences between Expected and Actual Experience					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				
Employer Type	Employer ID	Employer	Proportionate Share																												
City	200010	City Of Cavalier	0.231615%	\$	73,264	\$	87,022	\$	-	\$	98	\$	160,384	\$	1,829	\$	133,508	\$	20,822	\$	21,570	\$	177,729	\$	(917)	\$	(6,625)	\$	(7,542)		
City	200014	City Of Grand Forks	16.326865%		5,164,428		6,134,301		-		2,529,878		13,828,607		128,917		9,411,145		1,467,764		-		11,007,826		(64,610)		442,070		377,460		
City	200016	City Of Ellendale	0.165744%		52,429		62,273		-		-		114,702		1,309		95,538		14,900		12,565		124,312		(660)		(3,161)		(3,821)		
City	200028	City Of Thompson	0.086044%		27,216		32,328		-		1,095		60,639		679		49,598		7,735		6,074		64,086		(340)		689		349		
City	200029	City Of Williston	16.858627%		5,332,633		6,334,094		-		629,658		12,296,385		133,115		9,717,663		1,515,569		1,162,412		12,528,759		(66,717)		(42,990)		(109,707)		
City	200030	City Of Bowman	0.361842%		114,454		135,951		-		66		250,471		2,857		208,573		32,529		11,136		255,095		(1,431)		(8,318)		(9,749)		
City	200055	City Of Watford City	2.428485%		768,165		912,426		-		449,128		2,129,719		19,175		1,399,829		218,318		-		1,637,322		(9,609)		78,481		68,872		
City	200070	City Of Powers Lake	0.180409%		57,067		67,783		-		4,485		129,335		1,425		103,992		16,219		16,867		138,503		(714)		(7,360)		(8,074)		
City	200085	City Of Lincoln	0.652994%		206,550		245,342		-		42,248		494,140		5,156		376,399		58,703		7,266		447,524		(2,583)		8,947		6,364		
City	200089	City Of Surrey	0.118041%		37,338		44,350		-		17,725		99,413		932		68,041		10,612		41,157		120,742		(467)		(2,906)		(3,373)		
City	200094	City Of West Fargo	6.221720%		1,968,022		2,337,614		-		-		4,305,636		49,127		3,586,329		559,325		(193,231)		4,001,550		(24,620)		82,828		58,208		
City	200103	City Of Burlington	0.288262%		91,182		108,305		-		5,675		205,162		2,276		166,160		25,914		7,532		201,882		(1,141)		(2,008)		(3,149)		
County	300001	Adams County	0.334502%		105,806		125,679		-		-		231,485		2,641		192,814		30,071		27,898		253,424		(1,321)		(6,230)		(7,551)		
County	300003	Benson County	0.216217%		68,393		81,237		-		5		149,635		1,707		124,632		19,438		28,374		174,151		(856)		(11,075)		(11,931)		
County	300006	Bowman County	0.278200%		88,000		104,525		-		-		192,525		2,197		160,360		25,010		22,181		209,748		(1,102)		(12,724)		(13,826)		
County	300009	Cass County	12.905818%		4,082,302		4,848,951		-		-		8,931,253		101,904		7,439,182		1,160,217		1,154,458		9,855,761		(51,074)		(64,553)		(115,627)		
County	300013	Dunn County	2.342807%		741,066		880,235		-		-		1,621,301		18,499		1,350,443		210,615		65,075		1,644,632		(9,274)		(38,429)		(47,703)		
County	300016	Foster County	0.263743%		83,426		99,093		-		-		182,519		2,083		152,027		23,710		(792)		177,028		(1,045)		2,026		981		
County	300020	Griggs County	0.221197%		69,968		83,108		-		-		153,076		1,747		127,503		19,885		20,535		169,670		(874)		(7,526)		(8,400)		
County	300027	McKenzie County	6.917571%		2,188,130		2,599,058		-		-		31,423		4,818,611		54,621		3,987,432		621,881		288,688		(4,952,622)		(27,374)		(31,714)		(59,088)
County	300028	McLean County	1.622794%		513,314		609,713		-		3,255		1,126,282		12,814		935,412		145,887		136,635		1,230,748		(6,421)		(40,275)		(46,696)		
County	300044	Slope County	0.101896%		32,233		38,284		-		563		71,080		805		58,735		9,160		9,172		77,872		(404)		(5,062)		(5,466)		
County	300045	Stark County	2.897799%		916,616		1,088,756		-		-		2,005,372		22,881		1,670,352		260,508		141,171		2,094,912		(11,468)		(49,569)		(61,037)		
County	300048	Towner County	0.470583%		148,854		176,807		-		-		37,211		362,872		3,716		271,254		42,305		22,786		(340,061)		(1,864)		5,017		3,153
County	300050	Walsh County	1.275638%		403,501		479,280		-		-		194,107		1,076,888		10,072		735,304		114,678		-		860,054		(5,047)		33,918		28,871
County	300051	Ward County	7.707725%		2,438,067		2,895,933		-		-		3,445		5,337,445		60,860		4,442,893		692,915		199,386		(5,396,054)		(30,502)		(79,349)		(109,851)
County	300052	Wells County	0.326646%		103,323		122,727		-		-		25,858		251,908		2,579		188,286		29,365		16,501		236,731		(1,294)		3,370		2,076
County	300053	Williams County	9.009820%		2,849,939		3,385,154		-		5,385		6,240,478		71,141		5,193,448		809,971		461,671		6,536,231		(35,657)		(152,693)		(188,350)		
Political Subdivision	500041	Bismarck Rural Fire Protection	1.216588%		384,825		457,094		-		-		841,919		9,606		701,267		109,370		(8,511)		811,732		(4,813)		10,022		5,209		
State	012500	Attorney General's Office	6.545121%		2,070,319		2,459,121		-		-		4,529,440		51,680		3,772,744		588,398		526,802		4,939,624		(25,901)		(170,215)		(196,116)		
State of ND	054000	Adjutant General ND National Guard	1.424687%		450,650		535,281		-		733		986,664		11,249		821,219		128,078		108,894		1,069,440		(5,638)		8,490		2,852		
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%		-		-		-		-		-		-		-		-		(2,196)		(2,196)		-		742		742		
Total Public Safety with Prior Main System Service																															
System			100.000000%	\$	31,631,480	\$	37,571,825		-	\$	3,982,041	\$	73,185,346	\$	789,599	\$	57,642,082	\$	8,989,872	\$	4,312,076	\$	71,733,629	\$	(395,738)	\$	(66,182)	\$	(461,920)		

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Schedule of Pension Amounts by Employer*

Public Safety without Prior Main System Service

Deferred Outflows of Resources										Deferred Inflows of Resources					Pension Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
															Share of Contributions	Total Employer Expense	
City	200007	City of Beulah	2.589972%	\$ 4,244	\$ 119,396	-	-	\$ 123,640	\$ 17,825	\$ 158,562	\$ 36,643	\$ 17,771	\$ 230,801	\$ 48,908	\$ (4,863)	\$ 44,045	
City	200027	City of Mandan	25.793417%	42,270	1,189,063	-	28,510	1,259,843	177,519	1,579,107	364,929	14,429	2,135,984	487,068	(7,210)	479,858	
City	200043	City of Dickinson	27.226061%	44,618	1,255,108	-	549	1,300,275	187,379	1,666,816	385,198	205,240	2,444,633	514,119	(83,935)	430,184	
City	200097	City Of Devils Lake	8.646347%	14,170	398,592	-	37,468	450,230	59,507	529,341	122,330	8,647	719,825	163,271	9,499	172,770	
City	200118	City of Berthold	0.568341%	932	26,200	-	2,251	29,383	3,912	34,795	8,041	348	47,096	10,733	628	11,361	
City	200126	City of Garrison	0.618418%	1,012	28,509	-	-	29,521	4,256	37,860	8,749	5,685	56,550	11,679	(1,558)	10,121	
County	300002	Barnes County	7.458768%	12,225	343,845	-	34,814	390,884	51,334	456,636	105,528	13,231	626,729	140,846	11,925	152,771	
County	300030	Morton County	17.376302%	28,474	801,039	-	82,984	912,497	119,589	1,063,800	245,842	17,816	1,447,047	328,124	47,704	375,828	
County	300040	Rolette County	7.056652%	11,564	325,308	-	36,220	373,092	48,566	432,018	99,839	2,021	582,444	133,255	13,978	147,233	
County	300041	Sargent County	2.665722%	4,369	122,888	-	-	127,257	18,346	163,199	37,715	17,988	237,248	50,336	(7,176)	43,160	
Total Public Safety without Prior Main System Service System																	
			100.000000%	\$ 163,878	\$ 4,609,948	\$ -	\$ 222,796	\$ 4,996,622	\$ 688,233	\$ 6,122,134	\$ 1,414,814	\$ 303,176	\$ 8,528,357	\$ 1,888,339	\$ (21,008)	\$ 1,867,331	

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.

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

Main System

			Schedule of Deferred Outflows/(Inflows)							
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2022	2023	2024	2025	2026	Thereafter
State of ND	010100	Governor's Office	0.124385%	\$ (898,162)	\$ (104,675)	\$ (183,750)	\$ (146,029)	\$ (463,708)	\$ -	\$ -
State of ND	010800	Secretary Of State	0.129017%	(1,260,168)	(218,135)	(298,114)	(244,882)	(499,037)	-	-
State	011000	Office Of Management & Budget	0.288587%	(2,284,056)	(342,674)	(507,846)	(376,494)	(1,057,042)	-	-
State	011200	Information Technology Dept	2.619115%	(18,650,596)	(2,193,545)	(3,826,070)	(2,848,239)	(9,782,742)	-	-
State	011700	State Auditor's Office	0.325865%	(2,881,876)	(486,298)	(682,439)	(508,140)	(1,204,999)	-	-
State	011800	Central Services	0.123266%	(1,009,387)	(151,618)	(232,052)	(174,379)	(451,338)	-	-
State of ND	012000	State Treasurer's Office	0.042406%	(305,194)	(35,557)	(60,730)	(49,882)	(159,025)	-	-
State	012500	Attorney General's Office	1.078190%	(8,777,341)	(1,285,661)	(1,971,927)	(1,541,907)	(3,977,846)	-	-
State of ND	012700	Tax Department	0.558043%	(5,200,153)	(932,542)	(1,252,568)	(951,730)	(2,063,313)	-	-
State of ND	013000	Facility Management	0.151836%	(1,447,651)	(272,822)	(359,635)	(249,073)	(566,121)	-	-
State of ND	014000	Office Of Administrative Hearings	0.030510%	(391,347)	(73,497)	(95,852)	(81,914)	(140,084)	-	-
State	016000	Legislative Council	0.266951%	(2,127,251)	(311,036)	(478,160)	(361,602)	(976,453)	-	-
State of ND	018000	ND Supreme Court	1.669124%	(14,667,884)	(2,347,493)	(3,330,377)	(2,675,164)	(6,314,850)	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.221793%	(1,899,829)	(292,302)	(433,809)	(328,635)	(845,083)	-	-
State	019000	Retirement & Investment Office	0.141582%	(1,241,371)	(196,801)	(288,422)	(228,770)	(527,378)	-	-
State	019200	ND Public Employees Retirement System	0.176508%	(1,384,932)	(217,094)	(308,341)	(212,801)	(646,696)	-	-
State of ND	020100	Public Instruction	0.442127%	(3,476,016)	(552,501)	(853,051)	(585,110)	(1,485,354)	-	-
State	020200	Education Standards & Practice	0.045838%	(355,306)	(41,210)	(73,638)	(67,851)	(172,607)	-	-
State	021500	ND University System Office	0.089284%	(784,092)	(94,626)	(177,971)	(152,515)	(358,980)	-	-
State of ND	022300	ND Youth Correctional Center	0.275363%	(2,934,532)	(494,969)	(689,684)	(604,211)	(1,145,668)	-	-
State of ND	022400	Juvenile Services - DOCR	0.165532%	(1,284,678)	(172,254)	(280,651)	(226,260)	(605,513)	-	-
State	022600	Land Department	0.183917%	(1,344,218)	(204,561)	(299,253)	(179,990)	(660,414)	-	-
State	022700	Bismarck State College	0.419019%	(3,751,656)	(572,883)	(825,147)	(706,026)	(1,647,600)	-	-
State	022800	Lake Region State College	0.162895%	(1,483,238)	(233,529)	(317,837)	(292,127)	(639,745)	-	-
State	022900	Williston State College	0.085156%	(1,015,885)	(195,486)	(263,653)	(212,160)	(344,586)	-	-
State	023000	University Of North Dakota	3.414805%	(30,754,479)	(5,132,572)	(7,180,366)	(5,599,364)	(12,842,177)	-	-
State	023500	North Dakota State University	2.786944%	(26,147,238)	(4,467,852)	(6,093,829)	(4,790,552)	(10,795,005)	-	-
State	023800	ND St College Of Science	0.448423%	(4,385,328)	(781,131)	(1,015,889)	(832,518)	(1,755,790)	-	-
State	023900	Dickinson State University	0.185423%	(2,200,528)	(421,516)	(540,670)	(472,929)	(765,413)	-	-
State	024000	Mayville State University	0.265076%	(2,505,546)	(402,044)	(572,139)	(478,372)	(1,052,931)	-	-
State	024100	Minot State University	0.458220%	(4,297,057)	(749,673)	(978,286)	(789,759)	(1,779,339)	-	-
State	024200	Valley City State University	0.178461%	(1,517,352)	(232,073)	(330,674)	(263,799)	(690,806)	-	-
State of ND	025000	ND State Library	0.095225%	(1,056,374)	(193,615)	(258,465)	(212,666)	(391,628)	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.119811%	(1,021,598)	(154,526)	(232,120)	(181,267)	(453,685)	-	-
State of ND	025300	School For The Blind	0.070119%	(450,520)	(54,481)	(105,146)	(63,415)	(227,478)	-	-
State	026100	ND Board Of Nursing	0.067159%	(482,591)	(59,602)	(108,545)	(78,702)	(235,742)	-	-
State of ND	027000	Career & Technical Education	0.189120%	(1,150,150)	(105,215)	(230,875)	(164,089)	(649,971)	-	-
State of ND	030100	ND Department Of Health	1.251539%	(13,539,688)	(2,956,346)	(3,650,327)	(2,866,150)	(4,066,865)	-	-
State of ND	030300	Mental Health	0.814895%	(298,981)	1,229,557	695,361	772,926	(2,996,825)	-	-
State of ND	031000	Life Skills and Transition Center	1.027022%	(10,320,992)	(1,894,701)	(2,426,487)	(1,929,826)	(4,069,978)	-	-
State of ND	031200	North Dakota State Hospital	1.426077%	(14,121,268)	(2,543,330)	(3,379,758)	(2,689,379)	(5,508,801)	-	-
State of ND	031300	ND Veterans Home	0.405262%	(3,913,832)	(684,414)	(923,115)	(724,791)	(1,581,512)	-	-
State of ND	031600	Indian Affairs Commission	0.010596%	(273,971)	(57,060)	(70,220)	(64,573)	(82,118)	-	-
State of ND	032100	Veterans Affairs Department	0.038475%	(287,829)	(36,201)	(61,539)	(50,691)	(139,398)	-	-
State of ND	032500	Department Of Human Services	7.374369%	(53,979,809)	(6,810,446)	(11,494,405)	(8,938,041)	(26,736,917)	-	-
State of ND	036000	Protection & Advocacy Project	0.159243%	(1,439,203)	(230,534)	(319,475)	(268,661)	(620,533)	-	-
State	038000	Job Service North Dakota	0.857029%	(6,408,762)	(882,035)	(1,423,267)	(1,052,925)	(3,050,535)	-	-
State	040100	Insurance Department	0.188775%	(1,948,417)	(371,046)	(504,548)	(373,481)	(699,342)	-	-
State of ND	040500	Industrial Commission	0.625419%	(5,704,502)	(948,301)	(1,319,116)	(1,009,724)	(2,427,361)	-	-
State of ND	040600	ND Department Of Labor	0.055257%	(615,296)	(113,428)	(138,960)	(126,836)	(236,072)	-	-
State of ND	040800	Public Service Commission	0.259155%	(2,260,322)	(370,927)	(526,975)	(375,663)	(986,757)	-	-
State of ND	041200	Aeronautics Commission	0.040732%	(311,096)	(43,432)	(65,040)	(60,413)	(142,211)	-	-
State of ND	041300	Department Of Financial Institutions	0.203415%	(1,706,422)	(275,935)	(392,577)	(288,566)	(749,344)	-	-
State of ND	041400	ND Securities Department	0.061994%	(491,371)	(66,087)	(110,528)	(81,934)	(232,822)	-	-
State	042600	State Board Of Law Examiners	0.029432%	(295,925)	(57,590)	(71,192)	(56,506)	(110,637)	-	-
State	042700	ND State Board Of Cosmetology	0.009448%	(59,361)	(3,841)	(10,373)	(9,583)	(35,564)	-	-
State	042800	ND State Plumbing Board	0.036305%	(309,413)	(45,849)	(70,206)	(56,638)	(136,720)	-	-
State	047100	Bank Of North Dakota	0.996946%	(8,323,384)	(1,221,682)	(1,879,294)	(1,514,581)	(3,707,827)	-	-
State	047200	Public Finance Authority	0.018251%	(110,016)	(12,505)	(24,489)	(16,707)	(56,315)	-	-
State	047300	Housing Finance Agency	0.232024%	(1,854,739)	(272,916)	(425,777)	(329,432)	(826,614)	-	-
State	047500	Mill & Elevator Association	0.813052%	(6,511,432)	(834,398)	(1,406,812)	(1,215,855)	(3,054,367)	-	-
State	048500	Workforce Safety & Insurance	1.335805%	(12,715,216)	(2,146,473)	(3,002,122)	(2,414,067)	(5,152,554)	-	-
State of ND	050200	Field Services Division	0.726808%	(5,550,173)	(757,649)	(1,218,294)	(930,403)	(2,643,827)	-	-
State of ND	050400	Highway Patrol	0.161410%	(1,491,021)	(246,943)	(340,863)	(284,657)	(618,558)	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
State of ND	051700	Department Of Corrections Transitional Services	\$ (1,426,427)	\$ (166,089)	\$ (286,640)	\$ (194,782)	\$ (778,916)	\$ -	\$ -
State of ND	051800	James River Correctional Ctr	(5,978,919)	(659,755)	(1,244,143)	(946,521)	(3,128,500)	-	-
State of ND	051900	State Penitentiary	(8,310,156)	(1,034,391)	(1,740,934)	(1,291,554)	(4,243,277)	-	-
State	052000	Rough Rider Industries	(1,028,842)	(139,912)	(220,257)	(168,364)	(500,309)	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	(5,442,778)	(671,163)	(1,177,211)	(870,392)	(2,724,012)	-	-
State of ND	054000	Adjutant General ND National Guard	(8,271,871)	(1,318,975)	(1,921,137)	(1,470,004)	(3,561,755)	-	-
State of ND	060100	Department Of Commerce	(2,731,401)	(493,172)	(609,189)	(388,964)	(1,240,076)	-	-
State of ND	060200	Dept Of Agriculture	(3,159,928)	(461,086)	(683,368)	(569,413)	(1,446,061)	-	-
State of ND	060700	Milk Marketing Board	(172,670)	(46,047)	(50,265)	(36,179)	(40,179)	-	-
State of ND	060800	ND Olseid Council	(24,604)	(2,927)	(5,533)	(4,678)	(11,466)	-	-
State	061100	ND Soybean Council	(307,806)	(52,904)	(66,934)	(57,790)	(130,178)	-	-
State of ND	061400	ND Corn Utilization Council	(140,643)	(28,945)	(39,417)	(21,657)	(50,624)	-	-
State of ND	061600	State Seed Department	(1,179,998)	(164,940)	(273,998)	(219,740)	(521,320)	-	-
State	062400	Beef Commission	(171,193)	(23,361)	(36,388)	(31,701)	(79,743)	-	-
State of ND	062500	ND Wheat Commission	(353,536)	(51,850)	(79,982)	(63,898)	(157,806)	-	-
State of ND	062600	ND Barley Council	(107,013)	(14,085)	(22,899)	(18,552)	(51,477)	-	-
State	066500	State Fair Association	(787,343)	(131,368)	(184,422)	(150,510)	(321,043)	-	-
State of ND	067000	Racing Commission	(104,702)	(16,644)	(24,539)	(18,945)	(44,574)	-	-
State of ND	070100	Historical Society	(2,873,708)	(414,152)	(649,749)	(444,367)	(1,365,440)	-	-
State of ND	070900	ND Council On The Arts	(236,501)	(32,425)	(51,975)	(39,048)	(113,053)	-	-
State of ND	072000	Game & Fish Department	(8,281,196)	(1,192,772)	(1,862,000)	(1,501,677)	(3,724,747)	-	-
State of ND	075000	Parks & Recreation Department	(2,628,033)	(402,884)	(591,009)	(453,220)	(1,180,920)	-	-
State of ND	077000	Water Commission	(4,761,446)	(775,155)	(1,113,916)	(848,221)	(2,024,154)	-	-
State	080100	Department Of Transportation	(47,751,247)	(8,065,225)	(11,200,457)	(8,572,666)	(19,912,899)	-	-
State	090000	ND State Board Of Accountancy	(163,689)	(49,434)	(55,944)	(23,674)	(34,637)	-	-
State	090100	Board Of Medical Examiners	(280,187)	(47,535)	(64,206)	(57,964)	(110,482)	-	-
State	090200	Board Of Pharmacy	(192,306)	(24,894)	(42,308)	(35,489)	(89,615)	-	-
State	090600	Real Estate Commission	(102,137)	(4,430)	(12,661)	(19,978)	(65,068)	-	-
State	090900	Electrical Board	(1,283,648)	(196,610)	(270,190)	(231,864)	(584,984)	-	-
State	099501	ND System Information Technology Services	(1,476,957)	(200,127)	(317,432)	(236,304)	(723,094)	-	-
District Health Unit	100002	McIntosh District Health Unit	(41,697)	3,134	(5,953)	(3,922)	(34,956)	-	-
District Health Unit	100003	Wells County Dist Health Unit	(113,842)	(152)	(23,974)	(13,243)	(76,473)	-	-
District Health Unit	100004	Central Valley Health Unit	(881,007)	(145,537)	(208,287)	(166,943)	(360,240)	-	-
District Health Unit	100005	Dickey County Health District	(138,909)	(11,280)	(29,375)	(18,617)	(79,637)	-	-
District Health Unit	100006	Emmons County Public Health	(123,045)	(10,426)	(24,935)	(17,508)	(70,176)	-	-
District Health Unit	100007	Rolette County Public Health	(323,815)	(31,082)	(67,570)	(52,844)	(172,319)	-	-
District Health Unit	100008	Towner County Public Health Unit	(81,693)	(3,694)	(14,284)	(12,675)	(51,040)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(117,160)	(15,268)	(25,673)	(21,322)	(54,897)	-	-
District Health Unit	100010	First District Health Unit	(1,860,143)	(309,099)	(442,166)	(365,448)	(743,430)	-	-
District Health Unit	100011	Lake Region District Health Unit	(634,603)	(67,249)	(131,397)	(106,134)	(329,823)	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	(1,504,266)	(206,657)	(318,525)	(281,066)	(698,018)	-	-
District Health Unit	100013	Upper Missouri Health Unit	(831,743)	(87,284)	(174,401)	(137,348)	(432,710)	-	-
District Health Unit	100014	Kidder County District Health Unit	(43,790)	(4,095)	(9,159)	(8,364)	(22,172)	-	-
District Health Unit	100015	Southwestern District Health Unit	(1,034,874)	(143,509)	(233,931)	(187,068)	(470,366)	-	-
District Health Unit	100017	City-County Health District	(489,178)	(61,769)	(106,922)	(90,766)	(229,721)	-	-
District Health Unit	100018	Sargent County District Health Unit	(122,393)	(17,068)	(28,294)	(27,723)	(49,308)	-	-
District Health Unit	100019	Trails District Health Unit	(135,261)	(18,781)	(30,145)	(24,718)	(61,617)	-	-
District Health Unit	100021	Cavalier County Health Dist	(72,612)	(5,222)	(14,865)	(10,053)	(42,472)	-	-
District Health Unit	100022	Walsh County Health District	(179,062)	(3,262)	(33,164)	(21,302)	(121,334)	-	-
District Health Unit	100023	Custer Health Unit	(1,156,612)	(180,529)	(265,601)	(219,056)	(491,426)	-	-
Political Subdivision	100024	Southeast Water Users District	(333,310)	(20,490)	(83,245)	(66,933)	(162,642)	-	-
City	200002	City Of McVie	(75,409)	(10,469)	(19,244)	(13,809)	(31,887)	-	-
City	200003	City Of Drayton	(235,675)	(68,687)	(70,138)	(58,854)	(37,996)	-	-
City	200004	City Of Fessenden	(30,493)	(10,173)	(10,561)	(9,759)	-	-	-
City	200005	City Of Westhope	(161,485)	(33,621)	(40,710)	(35,923)	(51,231)	-	-
City	200006	City Of Belfield	(330,414)	(94,227)	(91,489)	(69,427)	(75,271)	-	-
City	200007	City Of Beulah	8,109	73,085	42,919	44,408	(152,303)	-	-
City	200008	City Of Rolla	(366,788)	(57,653)	(91,523)	(73,883)	(143,729)	-	-
City	200009	City Of New Town	(859,541)	(92,174)	(179,440)	(167,218)	(420,709)	-	-
City	200010	City Of Cavalier	(345,292)	(46,859)	(76,173)	(55,032)	(167,228)	-	-
City	200011	City Of Harvey	(467,037)	(67,454)	(106,415)	(87,899)	(205,269)	-	-
City	200012	City Of Napoleon	(119,054)	(15,208)	(23,106)	(24,174)	(56,566)	-	-
City	200014	City Of Grand Forks	(22,186,360)	(4,158,502)	(5,244,599)	(4,884,487)	(7,898,772)	-	-
City	200015	City Of Killdeer	(785,547)	(141,699)	(188,651)	(154,683)	(300,514)	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200016	City Of Ellendale	\$ (292,644)	\$ (52,239)	\$ (70,214)	\$ (61,570)	\$ (108,621)	\$ -	\$ -
City	200017	City Of Wishek	(185,731)	(25,883)	(41,340)	(31,966)	(86,542)	-	-
City	200018	City Of Granville	(53,642)	(13,207)	(11,621)	(17,535)	(11,279)	-	-
City	200019	City Of Linton	(179,415)	(25,397)	(38,210)	(29,961)	(85,847)	-	-
City	200020	City Of Finley	(67,140)	(12,836)	(15,270)	(12,043)	(26,991)	-	-
City	200021	City Of Wilton	(119,057)	(20,754)	(28,760)	(24,229)	(45,314)	-	-
City	200022	City Of Ray	(139,386)	(20,080)	(29,054)	(20,490)	(69,762)	-	-
City	200025	City Of Medora	(192,286)	(31,753)	(44,817)	(35,913)	(79,803)	-	-
City	200026	City Of Vela	(110,622)	(13,332)	(13,599)	(17,740)	(65,951)	-	-
City	200028	City Of Thompson	(100,494)	(14,015)	(22,353)	(18,161)	(45,965)	-	-
City	200029	City Of Williston	(8,721,824)	(1,253,201)	(1,889,079)	(1,393,563)	(4,185,981)	-	-
City	200030	City Of Bowman	(496,635)	(74,902)	(114,487)	(95,169)	(212,077)	-	-
City	200031	City Of Tioga	(747,851)	(89,797)	(153,556)	(148,059)	(356,439)	-	-
City	200033	City Of Rhame	(43,705)	(5,535)	(11,191)	(8,623)	(18,356)	-	-
City	200035	City Of Fargo	(25,462,385)	(2,913,446)	(5,478,956)	(4,646,062)	(12,423,921)	-	-
City	200036	City Of Jamestown	(3,982,860)	(581,704)	(883,487)	(698,886)	(1,818,783)	-	-
City	200037	City Of Beach	(160,382)	(14,979)	(23,502)	(30,053)	(91,848)	-	-
City	200038	City Of Glenburn	(49,171)	(7,043)	(11,041)	(9,098)	(21,989)	-	-
City	200040	City Of Kulm	(65,323)	(12,159)	(13,784)	(11,169)	(28,211)	-	-
City	200041	City Of Harwood	(109,221)	(13,332)	(24,267)	(19,268)	(52,354)	-	-
City	200043	City Of Dickinson	(852,836)	556,579	258,499	(65,847)	(1,602,067)	-	-
City	200045	City Of Mapleton	(122,630)	(21,712)	(26,867)	(26,537)	(47,514)	-	-
City	200046	City Of Wahpeton	(1,847,311)	(251,513)	(405,747)	(325,667)	(864,384)	-	-
City	200047	City Of Bottineau	(235,541)	38,522	(40,212)	(57,780)	(176,071)	-	-
City	200049	City Of Elgin	(57,774)	(9,134)	(12,933)	(11,595)	(24,112)	-	-
City	200050	City Of Rugby	(493,532)	(78,767)	(116,282)	(93,880)	(204,603)	-	-
City	200051	City Of New Salem	(95,513)	(13,372)	(22,351)	(21,482)	(38,308)	-	-
City	200052	City Of Walhalla	(200,537)	(27,821)	(48,911)	(33,562)	(90,243)	-	-
City	200053	City Of Gwinner	(126,991)	(22,389)	(26,718)	(22,524)	(55,360)	-	-
City	200054	City Of Kenmare	(191,485)	(34,352)	(35,840)	(23,196)	(98,097)	-	-
City	200055	City Of Watford City	(2,913,736)	(545,196)	(732,499)	(661,318)	(974,723)	-	-
City	200057	City Of Cooperstown	(131,045)	(20,771)	(31,395)	(25,181)	(53,698)	-	-
City	200058	City Of New England	(78,064)	(11,650)	(17,803)	(13,812)	(34,799)	-	-
City	200059	City Of Carrington	(447,661)	(72,783)	(110,038)	(62,839)	(202,001)	-	-
City	200060	City Of Mott	(90,655)	(11,836)	(19,369)	(16,123)	(43,327)	-	-
City	200061	City Of Larimore	(104,990)	(6,355)	(17,078)	(21,845)	(59,712)	-	-
City	200062	City Of Sherwood	(49,784)	(12,711)	(13,163)	(13,917)	(9,993)	-	-
City	200063	City Of Lamoure	(70,423)	(8,398)	(16,034)	(2,322)	(43,669)	-	-
City	200064	City Of Michigan	(50,656)	(7,584)	(11,085)	(9,551)	(22,436)	-	-
City	200065	City Of Park River	(365,824)	(55,422)	(83,780)	(66,741)	(159,881)	-	-
City	200067	City Of Hutton	(83,535)	(18,418)	(20,439)	(20,391)	(24,287)	-	-
City	200069	City Of Northwood	(192,762)	(25,493)	(42,857)	(29,024)	(95,388)	-	-
City	200070	City Of Powers Lake	(33,233)	(5,979)	(7,085)	(6,308)	(13,861)	-	-
City	200072	City Of Townier	(66,142)	(5,355)	(13,344)	(12,745)	(34,698)	-	-
City	200073	City Of Pembina	(64,365)	(10,095)	(14,966)	(10,997)	(28,307)	-	-
City	200075	City Of Underwood	(68,393)	(9,732)	(14,751)	(12,860)	(31,050)	-	-
City	200076	City Of New Leipzig	(45,698)	(11,342)	(11,514)	(13,361)	(9,481)	-	-
City	200077	City Of Stanley	(636,718)	(90,020)	(140,279)	(120,992)	(285,427)	-	-
City	200080	City Of Crosby	(120,131)	(20,161)	(28,099)	(16,111)	(55,760)	-	-
City	200083	City Of Grafton	(1,254,537)	(177,225)	(281,422)	(227,196)	(568,694)	-	-
City	200084	City Of Emerado	(75,368)	(10,520)	(15,762)	(14,296)	(34,790)	-	-
City	200085	City Of Lincoln	(421,514)	(96,871)	(108,743)	(114,373)	(101,527)	-	-
City	200086	City Of Minto	(56,735)	(7,275)	(11,272)	(9,026)	(29,162)	-	-
City	200087	City Of Ashley	(97,849)	(14,123)	(24,620)	(17,917)	(41,189)	-	-
City	200088	City Of Neche	(34,447)	(5,296)	(7,724)	(6,426)	(15,001)	-	-
City	200089	City Of Surrey	(287,288)	(78,199)	(84,642)	(49,449)	(74,998)	-	-
City	200090	City Of Hankinson	(145,955)	(16,208)	(30,868)	(21,779)	(77,100)	-	-
City	200091	City Of New Rockford	(177,710)	(27,951)	(41,009)	(35,353)	(73,397)	-	-
City	200092	City Of Minot	(426,243)	933,126	504,033	304,170	(2,167,572)	-	-
City	200094	City Of West Fargo	(5,592,746)	(511,226)	(1,251,545)	(817,840)	(3,012,135)	-	-
City	200097	City Of Devils Lake	(868,210)	(63,156)	(169,802)	(156,881)	(478,371)	-	-
City	200098	City Of Oakes	(491,004)	(91,506)	(117,092)	(93,062)	(189,344)	-	-
City	200100	City Of Mohall	(134,372)	(19,133)	(29,529)	(30,871)	(54,839)	-	-
City	200101	City Of Lidgerwood	(57,669)	(7,836)	(12,571)	(10,502)	(26,760)	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200102	City Of Mcclusky	\$ (46,058)	\$ (12,432)	\$ (12,521)	\$ (12,379)	\$ (8,726)	\$ -	\$ -
City	200103	City Of Burlington	(127,056)	(20,087)	(32,572)	(20,313)	(54,084)	-	-
City	200104	City Of Lisbon	(324,593)	(31,799)	(74,085)	(58,491)	(160,218)	-	-
City	200110	City Of Halliday	(89,493)	(11,880)	(20,113)	(13,984)	(43,516)	-	-
City	200111	City Of Maddock	(67,420)	(7,519)	(16,725)	(5,053)	(38,123)	-	-
City	200114	City Of Regent	(35,262)	(6,366)	(7,997)	(4,480)	(16,419)	-	-
City	200115	City Of Lakota	(159,139)	(20,563)	(37,603)	(23,821)	(77,152)	-	-
City	200117	City Of Alexander	(95,414)	(6,091)	(22,149)	(18,770)	(48,404)	-	-
City	200118	City Of Berthold	(15,101)	(467)	(3,364)	(1,662)	(9,608)	-	-
City	200119	City Of Carson	(58,180)	(7,722)	(12,854)	(10,636)	(26,968)	-	-
City	200120	City Of Dodge	(8,111)	7,954	260	2,389	(18,714)	-	-
City	200123	City Of Grenora	(42,828)	6,851	866	(15,885)	(34,660)	-	-
City	200124	City Of Kindred	(9,930)	16,759	8,862	9,984	(45,535)	-	-
City	200125	City Of Richardton	(9,860)	11,141	5,626	6,307	(32,934)	-	-
County	300001	Adams County	(745,690)	(171,050)	(214,273)	(165,379)	(194,988)	-	-
County	300002	Barnes County	(2,511,889)	(484,386)	(648,018)	(540,402)	(839,083)	-	-
County	300003	Benson County	(1,376,743)	(291,187)	(363,008)	(294,683)	(427,865)	-	-
County	300004	Billings County	(2,615,102)	3,963	(360,838)	(248,837)	(2,009,390)	-	-
County	300005	Bottineau County	(2,638,519)	(343,988)	(568,175)	(446,028)	(1,280,328)	-	-
County	300006	Bowman County	(1,215,667)	(248,704)	(313,174)	(263,409)	(390,380)	-	-
County	300007	Burke County	(1,230,092)	(190,627)	(270,797)	(232,676)	(535,992)	-	-
County	300008	Burleigh County	(13,195,518)	(1,829,616)	(2,983,189)	(2,502,766)	(5,879,947)	-	-
County	300009	Cass County	(13,309,843)	(1,966,534)	(3,048,491)	(2,525,346)	(5,769,472)	-	-
County	300010	Cavalier County	(1,704,697)	(77,876)	(280,011)	(203,486)	(1,143,324)	-	-
County	300011	Dickey County	(1,357,993)	(251,782)	(346,018)	(283,202)	(476,991)	-	-
County	300012	Divide County	(2,038,333)	(404,414)	(490,627)	(402,009)	(741,283)	-	-
County	300013	Dunn County	(3,194,218)	(447,321)	(705,587)	(597,408)	(1,443,902)	-	-
County	300014	Eddy County	(658,886)	(105,706)	(162,042)	(114,677)	(276,461)	-	-
County	300015	Emmons County	(1,234,192)	(39,432)	(188,350)	(142,029)	(864,381)	-	-
County	300016	Foster County	(842,752)	(161,708)	(226,964)	(144,711)	(309,369)	-	-
County	300017	Golden Valley County	1,331	136,359	78,622	89,548	(303,198)	-	-
County	300018	Grand Forks County	(11,961,029)	(1,875,126)	(2,768,762)	(2,215,649)	(5,101,492)	-	-
County	300019	Grant County	(821,040)	(147,347)	(195,606)	(152,753)	(325,334)	-	-
County	300020	Griggs County	(544,135)	(108,911)	(138,269)	(102,378)	(194,577)	-	-
County	300021	Hettinger County	(927,614)	(159,778)	(214,662)	(192,411)	(360,763)	-	-
County	300023	Lamoure County	(1,305,593)	(175,047)	(303,249)	(222,721)	(604,576)	-	-
County	300024	Logan County	(630,706)	(132,720)	(161,205)	(141,380)	(195,401)	-	-
County	300025	Mchenry County	(1,154,099)	(222,244)	(290,726)	(244,161)	(396,968)	-	-
County	300026	Mcintosh County	(858,451)	(160,554)	(211,855)	(168,255)	(317,787)	-	-
County	300027	Mckenzie County	(7,452,246)	(1,329,627)	(1,766,028)	(1,351,876)	(3,004,715)	-	-
County	300028	McLean County	(3,222,238)	(517,313)	(751,880)	(583,211)	(1,369,834)	-	-
County	300029	Mercer County	(2,905,207)	(444,337)	(682,679)	(534,106)	(1,244,085)	-	-
County	300030	Morton County	(4,606,665)	(677,189)	(1,034,762)	(818,832)	(2,075,882)	-	-
County	300031	Mountrail County	(5,337,738)	(668,860)	(1,143,932)	(908,162)	(2,616,784)	-	-
County	300032	Nelson County	(1,253,468)	(166,099)	(276,301)	(229,511)	(581,557)	-	-
County	300033	Oliver County	(680,965)	(108,554)	(158,000)	(139,471)	(274,940)	-	-
County	300034	Pembina County	(2,268,220)	(423,144)	(573,235)	(466,663)	(805,178)	-	-
County	300035	Pierce County	(1,875,113)	(358,034)	(463,235)	(366,073)	(687,771)	-	-
County	300036	Ramsey County	(2,996,934)	(267,911)	(580,231)	(451,023)	(1,697,769)	-	-
County	300037	Ransom County	(1,189,021)	(159,441)	(269,787)	(213,416)	(546,377)	-	-
County	300038	Renville County	(984,937)	(154,305)	(229,591)	(184,092)	(416,949)	-	-
County	300039	Richland County	(4,904,500)	(660,894)	(1,090,671)	(897,032)	(2,255,903)	-	-
County	300040	Rolette County	(1,643,500)	(412,424)	(473,676)	(410,288)	(347,112)	-	-
County	300041	Sargent County	(103,125)	72,172	33,887	(28,498)	(180,686)	-	-
County	300042	Sheridan County	(546,119)	(72,595)	(117,579)	(105,164)	(250,781)	-	-
County	300044	Slope County	(553,576)	(18,069)	(80,109)	(55,221)	(400,177)	-	-
County	300045	Stark County	(4,677,117)	(1,036,758)	(1,260,753)	(1,068,775)	(1,310,831)	-	-
County	300046	Steele County	(781,004)	(123,891)	(187,287)	(146,604)	(323,222)	-	-
County	300047	Stutsman County	(5,218,616)	(685,476)	(1,125,241)	(890,521)	(2,517,378)	-	-
County	300048	Towner County	(899,328)	(130,252)	(203,796)	(183,508)	(381,772)	-	-
County	300049	Traill County	(2,612,567)	(397,309)	(592,819)	(528,816)	(1,093,623)	-	-
County	300050	Walsh County	(2,969,648)	(627,133)	(759,759)	(679,328)	(903,428)	-	-
County	300051	Ward County	(8,433,293)	(1,338,821)	(1,986,389)	(1,608,288)	(3,499,795)	-	-
County	300052	Wells County	(1,484,370)	(194,371)	(306,336)	(320,152)	(663,511)	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)										
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter	
County	300053	Williams County	\$ (8,928,240)	\$ (1,111,610)	\$ (1,879,728)	\$ (1,616,725)	\$ (4,320,177)	\$ -	\$ -	-
School District	400002	Mccluskey Public Schools	(139,600)	(20,473)	(32,250)	(31,868)	(55,009)	-	-	-
School District	400003	Lake Region Special Education Unit	(386,687)	(75,252)	(98,291)	(65,546)	(147,598)	-	-	-
School District	400004	Lidgerwood Public School	(311,949)	(42,620)	(68,699)	(65,211)	(135,419)	-	-	-
School District	400006	Halliday Public School	(67,891)	(5,004)	(11,501)	(18,530)	(32,856)	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	(311,776)	(42,963)	(67,360)	(54,406)	(147,047)	-	-	-
School District	400008	Underwood School District #8	(290,743)	(32,185)	(62,376)	(52,758)	(143,424)	-	-	-
School District	400010	New Town Public School District	(1,328,516)	(137,068)	(309,569)	(222,351)	(659,528)	-	-	-
School District	400011	Bottineau Public School	(1,100,921)	(175,417)	(248,190)	(194,187)	(483,127)	-	-	-
School District	400012	Peace Garden Special Services	(271,125)	(43,545)	(62,570)	(46,563)	(118,447)	-	-	-
School District	400014	Beulah Public School #27	(831,076)	(116,514)	(189,256)	(150,395)	(374,911)	-	-	-
School District	400016	St John School District #3	(528,914)	(47,501)	(107,277)	(78,543)	(295,593)	-	-	-
School District	400017	Ellendale Public School District #40	(410,827)	(75,897)	(99,022)	(82,997)	(152,911)	-	-	-
School District	400018	Rural Cass Special Education Unit	(194,518)	(32,172)	(45,126)	(36,694)	(80,526)	-	-	-
School District	400019	Fargo Public Schools	(19,023,533)	(2,456,107)	(4,148,764)	(3,527,066)	(8,891,596)	-	-	-
School District	400020	Surrey Schools	(525,562)	(101,906)	(129,322)	(108,599)	(185,735)	-	-	-
School District	400021	Jamestown Public School District #1	(2,665,524)	(395,747)	(597,498)	(479,493)	(1,192,786)	-	-	-
School District	400023	Warwick Public School	(518,725)	(34,626)	(87,357)	(105,574)	(291,168)	-	-	-
School District	400024	Souris Valley Special Services	(314,250)	(85,466)	(45,749)	(37,743)	(145,292)	-	-	-
School District	400025	Rugby Public School District #5	(513,410)	(55,654)	(104,962)	(75,402)	(277,392)	-	-	-
School District	400026	Billings County School District	(257,183)	(37,565)	(55,530)	(39,581)	(124,507)	-	-	-
School District	400027	Belcourt School District #7	(4,152,826)	(596,774)	(924,516)	(728,236)	(1,903,300)	-	-	-
School District	400028	West Fargo Public School #6	(14,565,297)	(1,820,685)	(3,139,375)	(2,756,926)	(6,848,311)	-	-	-
School District	400029	Minot Public School District #1	(14,203,917)	(1,971,030)	(3,160,317)	(2,657,686)	(6,414,884)	-	-	-
School District	400030	Belfield Public School #13	(324,907)	(57,627)	(80,226)	(58,641)	(128,413)	-	-	-
School District	400031	Minto Public School District #20	(243,998)	(30,156)	(52,457)	(34,777)	(126,608)	-	-	-
School District	400033	Harvey Public School Dist #38	(560,052)	(86,798)	(125,356)	(102,723)	(245,175)	-	-	-
School District	400034	Oakes Public Schools	(452,625)	(81,494)	(105,829)	(84,718)	(84,718)	-	-	-
School District	400035	Larimore Public School District #44	(440,389)	(71,843)	(99,453)	(73,891)	(195,202)	-	-	-
School District	400036	Hazen Public School District #3	(482,532)	(65,757)	(114,450)	(79,584)	(222,741)	-	-	-
School District	400038	Park River Area School District	(496,268)	(76,476)	(109,518)	(94,040)	(216,234)	-	-	-
School District	400039	Hillsboro Public School	(501,852)	(86,261)	(121,793)	(107,088)	(186,710)	-	-	-
School District	400040	Lisbon Public School	(564,514)	(53,897)	(111,891)	(96,445)	(302,281)	-	-	-
School District	400042	Northern Cass School District # 97	(495,086)	(44,655)	(98,548)	(76,734)	(275,149)	-	-	-
School District	400043	Mandaree Public School #36	(714,086)	(53,575)	(146,924)	(153,351)	(360,236)	-	-	-
School District	400044	Thompson Public School	(215,875)	(6,746)	(33,407)	(15,417)	(160,305)	-	-	-
School District	400045	Northern Plains Special Ed Unit	(116,247)	(19,579)	(26,796)	(21,512)	(48,360)	-	-	-
School District	400046	Bowman County School District #1	(583,120)	(78,438)	(138,117)	(116,386)	(250,179)	-	-	-
School District	400047	Apple Creek Elementary School	(28,160)	(5,344)	(5,749)	(4,429)	(12,638)	-	-	-
School District	400048	Burke Central School	(146,965)	(25,040)	(31,266)	(25,846)	(64,813)	-	-	-
School District	400049	Washburn Public School	(299,538)	(41,775)	(69,735)	(51,292)	(136,736)	-	-	-
School District	400050	Enderlin Area School District #24	(450,288)	(75,415)	(104,480)	(91,832)	(178,561)	-	-	-
School District	400051	Midkota School	(195,374)	(9,072)	(32,569)	(35,968)	(117,765)	-	-	-
School District	400052	Velva Public School	(315,501)	(43,932)	(72,047)	(54,028)	(145,494)	-	-	-
School District	400053	Sheyenne Valley Special Education Unit	(424,552)	(25,946)	(74,645)	(50,964)	(272,997)	-	-	-
School District	400054	Center Stanton Public School	(252,879)	(45,505)	(61,301)	(53,442)	(92,631)	-	-	-
School District	400055	Burleigh County Special Education Unit	(44,583)	(5,047)	(9,765)	(8,335)	(21,436)	-	-	-
School District	400056	New Rockford Sheyenne Public School	(282,997)	(21,779)	(52,330)	(52,598)	(156,290)	-	-	-
School District	400057	James River Multidistrict Special Education Unit	(337,082)	(42,598)	(73,859)	(43,369)	(177,256)	-	-	-
School District	400058	Newburg United Public School	(172,979)	(15,352)	(33,532)	(26,672)	(97,423)	-	-	-
School District	400059	Napoleon Public School District #2	(217,244)	(30,708)	(44,688)	(28,097)	(113,751)	-	-	-
School District	400060	Yellowstone School District # 14	(150,174)	(14,924)	(33,614)	(21,081)	(80,555)	-	-	-
School District	400061	Cavalier Public Schools	(345,475)	(42,121)	(65,168)	(60,427)	(177,759)	-	-	-
School District	400062	Richland School District # 44	(307,547)	(40,997)	(69,431)	(56,530)	(140,589)	-	-	-
School District	400063	Fort Totten School District # 30	(323,988)	(49,354)	(80,036)	(52,213)	(142,385)	-	-	-
School District	400064	Bismarck Public Schools	(20,740,761)	(2,716,750)	(4,442,012)	(3,700,436)	(9,881,563)	-	-	-
School District	400065	Solen Public School Dist #3	(365,752)	(23,177)	(72,827)	(64,416)	(205,332)	-	-	-
School District	400068	Lakota Public School District # 66	(174,030)	(17,517)	(38,849)	(18,446)	(99,218)	-	-	-
School District	400069	Stanley Community Public School District # 2	(1,216,383)	(174,435)	(270,188)	(221,346)	(550,414)	-	-	-
School District	400070	Mandan Public School District #1	(5,931,426)	(768,141)	(1,258,768)	(994,373)	(2,910,144)	-	-	-
School District	400072	Killdeer Public School #16	(679,398)	(57,512)	(130,181)	(146,502)	(345,203)	-	-	-
School District	400073	Glenburn School District	(417,209)	(78,707)	(105,917)	(84,081)	(148,504)	-	-	-
School District	400074	New Public School #8	(519,362)	(23,693)	(110,638)	(77,136)	(307,895)	-	-	-
School District	400075	Williston Public School #1	(6,224,061)	(608,708)	(1,214,365)	(1,079,925)	(3,321,063)	-	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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

Main System (Continued)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
School District	400076	Valley City Public School	\$ (923,760)	\$ (150,234)	\$ (220,030)	\$ (183,140)	\$ (370,356)	\$ -	\$ -
School District	400077	Dickinson Public Schools	(5,375,465)	(565,967)	(1,128,373)	(1,072,801)	(2,608,324)	-	-
School District	400078	Drayton Public School #19	(247,950)	(10,420)	(44,659)	(41,275)	(151,596)	-	-
School District	400079	Mohall Lansford Sherwood School	(275,315)	(30,753)	(59,185)	(41,725)	(143,652)	-	-
School District	400080	Westhope Public School #17	(203,093)	(26,949)	(44,065)	(28,653)	(103,426)	-	-
School District	400081	Kindred Public School District #2	(343,545)	(14,551)	(60,582)	(49,070)	(219,342)	-	-
School District	400082	Grafton Public School District #3	(1,226,116)	(233,731)	(292,032)	(222,789)	(477,564)	-	-
School District	400083	Wilton Public School District	(257,351)	(17,685)	(47,320)	(46,065)	(146,281)	-	-
School District	400084	Sheyenne Valley Career And Tech Center	(97,670)	(8,995)	(19,790)	(17,685)	(51,200)	-	-
School District	400085	White Shield School Dist #85	(833,797)	(113,872)	(189,221)	(153,299)	(377,405)	-	-
School District	400086	Tgu School District #60	(1,352,585)	(188,491)	(298,779)	(228,621)	(636,694)	-	-
School District	400087	Turtle Lake Mercer School District #72	(303,443)	(40,728)	(70,427)	(49,796)	(142,492)	-	-
School District	400088	Lamoure School District #8	(396,484)	(58,335)	(86,360)	(69,706)	(182,083)	-	-
School District	400089	Divide County School Dist #1	(602,014)	(89,980)	(135,663)	(122,016)	(254,355)	-	-
School District	400090	Mott/Regent School Dist #1	(292,650)	(35,746)	(65,246)	(56,389)	(135,269)	-	-
School District	400091	United Public School District # 7	(787,987)	(117,773)	(175,503)	(130,084)	(364,627)	-	-
School District	400092	Kulm Public School District #7	(252,059)	(40,267)	(60,196)	(41,289)	(110,307)	-	-
School District	400093	Midway Public School District #128	(474,392)	(84,283)	(107,952)	(99,210)	(182,947)	-	-
School District	400094	Dunseith School District #1	(1,214,528)	(148,837)	(281,864)	(228,124)	(555,703)	-	-
School District	400095	Carrington School District #49	(353,933)	(23,955)	(71,183)	(57,613)	(201,182)	-	-
School District	400096	Glen Ullin Public School #48	(253,581)	(44,442)	(56,662)	(49,461)	(103,016)	-	-
School District	400099	Manvel Public School	(216,199)	(10,219)	(37,959)	(39,888)	(128,133)	-	-
School District	400100	Maple Valley School District	(275,513)	(55,095)	(65,943)	(57,370)	(97,105)	-	-
School District	400101	North Border School District # 100	(524,137)	(61,381)	(111,692)	(84,216)	(266,848)	-	-
School District	400102	Mckenzie Cty Public School #1	(1,928,584)	(93,632)	(381,059)	(314,023)	(1,139,870)	-	-
School District	400103	Devils Lake Public School	(2,347,288)	(358,157)	(538,231)	(424,342)	(1,026,558)	-	-
School District	400104	Mt Pleasant School Dist #4	(314,405)	(30,980)	(61,532)	(48,612)	(173,281)	-	-
School District	400105	Central Cass Public School District #7	(808,002)	(49,638)	(159,768)	(126,050)	(472,546)	-	-
School District	400106	Milnor Public School District #2	(323,873)	(47,408)	(73,932)	(62,499)	(140,034)	-	-
School District	400107	Mapleton Public School	(34,858)	(10,230)	(1,355)	6,164	(49,897)	-	-
School District	400108	Linton Public School District #36	(378,897)	(60,801)	(91,234)	(68,735)	(158,127)	-	-
School District	400109	Tioga Public School District #15	(500,228)	(20,775)	(89,855)	(49,295)	(340,303)	-	-
School District	400114	Zeeland Public Schools	(65,749)	(5,864)	(12,618)	(12,197)	(35,070)	-	-
School District	400117	Garrison Public School District #51	(449,066)	(52,233)	(98,010)	(74,033)	(224,790)	-	-
School District	400118	Kenmare Public School District #28	(377,448)	(74,832)	(90,783)	(69,313)	(142,520)	-	-
School District	400119	Lewis & Clark Public Schools	(380,975)	(16,192)	(61,199)	(66,038)	(237,546)	-	-
School District	400120	Sw Special Education Unit	(70,155)	(14,324)	(15,877)	(11,497)	(28,457)	-	-
School District	400121	North Valley Career & Technology Center	(137,787)	(20,625)	(32,399)	(26,710)	(58,053)	-	-
School District	400122	Dakota Prairie Public School	(540,895)	(74,831)	(112,003)	(105,991)	(248,070)	-	-
School District	400123	Beach Public School District #3	(650,617)	(122,654)	(146,646)	(122,971)	(258,346)	-	-
School District	400124	Rolette Public School	(242,611)	(38,348)	(60,451)	(51,502)	(92,310)	-	-
School District	400125	Drake Public School District	(208,157)	(29,495)	(50,270)	(45,345)	(83,047)	-	-
School District	400137	New Salem Almont School District #49	(447,738)	(58,622)	(100,316)	(90,039)	(198,761)	-	-
School District	400138	Max Public School	(269,018)	(42,658)	(59,998)	(46,736)	(119,626)	-	-
School District	400139	East Central Special Education Unit	(353,885)	(45,754)	(79,892)	(66,333)	(161,906)	-	-
School District	400140	North Sargent School District #3	(309,723)	(44,498)	(73,273)	(56,390)	(135,562)	-	-
School District	400141	Wahpeton Public School District 37	(1,070,759)	(143,254)	(235,974)	(169,120)	(522,411)	-	-
School District	400142	Medina Public School District #3	(181,387)	(16,356)	(38,095)	(31,194)	(95,742)	-	-
School District	400143	Pingree-Buchanan School District	(154,651)	(30,106)	(31,597)	(26,473)	(66,475)	-	-
School District	400144	West River Student Services	(81,355)	(1,933)	(12,014)	(11,490)	(55,918)	-	-
School District	400145	Leeds Public School District 6	(189,060)	(20,194)	(36,115)	(35,754)	(96,997)	-	-
School District	400147	Sawyer Public School	(124,631)	(18,127)	(27,574)	(17,546)	(61,384)	-	-
School District	400148	Willmac Multidistrict Special Education Unit	(523,935)	12,593	(80,712)	(25,694)	(430,122)	-	-
School District	400149	Great Northwest Education Cooperative	(117,284)	(21,529)	(28,139)	(19,371)	(48,245)	-	-
School District	400150	Anamoose Public School District #14	(118,630)	(9,398)	(24,351)	(18,163)	(66,718)	-	-
School District	400151	South Prairie School District #70	(477,925)	(54,794)	(100,930)	(82,194)	(240,007)	-	-
School District	400152	South East Education Cooperative	(325,545)	55,518	(39,043)	(40,430)	(301,590)	-	-
School District	400153	South Heart Public School District #9	(248,112)	(1,514)	(40,888)	(42,793)	(162,917)	-	-
School District	400154	Sargent Central Public School District #6	(84,490)	20,571	5,828	(28,366)	(82,523)	-	-
School District	400155	Fairmount Public School	(26,405)	15,578	7,063	(4,808)	(44,238)	-	-
School District	400156	South Central Prairie Special Education Unit	(5,275)	17,325	9,686	10,792	(43,078)	-	-
School District	400157	Pembina Special Education Cooperative	878	11,673	6,866	7,725	(25,386)	-	-
School District	400158	Central Regional Education Association	(95,002)	60,321	28,506	29,565	(213,394)	-	-
School District	400159	Oberon Public School #16	62,408	41,001	28,502	33,228	(40,323)	-	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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

Main System (Concluded)

Schedule of Deferred Outflows/(Inflows)									
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
School District	400160	Elgin/New Leipzig Public School	\$ 62,438	\$ 27,907	\$ 20,783	\$ 24,697	\$ (10,949)	\$ -	\$ -
Political Subdivision	500002	Cass County Water Resource District	(190,307)	(31,700)	(47,228)	(39,041)	(72,338)	-	-
Political Subdivision	500003	Walsh County Water Resource District	(48,966)	(9,675)	(11,918)	(11,136)	(16,237)	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	(21,193)	5,564	(3,627)	(5,071)	(18,059)	-	-
Political Subdivision	500006	James River Soil Conservation District	(47,602)	(6,868)	(10,545)	(8,944)	(21,245)	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	(137,025)	(11,383)	(28,785)	(23,607)	(73,250)	-	-
Political Subdivision	500008	Trail County Water Resource District	(48,703)	(10,113)	(10,289)	(8,361)	(19,940)	-	-
Political Subdivision	500009	Grafton Park District	(115,284)	(12,444)	(18,044)	(19,959)	(64,837)	-	-
Political Subdivision	500010	Cass County Soil Conservation District	(164,952)	(24,970)	(37,614)	(28,123)	(74,245)	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(127,752)	(17,134)	(29,604)	(24,052)	(56,962)	-	-
Political Subdivision	500016	Greater Ramsey Water District	(271,094)	(34,570)	(55,775)	(49,176)	(131,573)	-	-
Political Subdivision	500017	Carnegie Regional Library	(54,317)	(5,394)	(9,246)	(9,295)	(30,382)	-	-
Political Subdivision	500018	Griggs County Public Library	(36,714)	(5,272)	(9,891)	(6,746)	(14,805)	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	(360,998)	(40,320)	(77,128)	(61,305)	(182,245)	-	-
Political Subdivision	500022	Consolidated Waste Ltd	(116,464)	(16,490)	(26,766)	(18,583)	(54,625)	-	-
Political Subdivision	500023	Walsh County Housing Authority	(24,171)	(3,920)	(5,605)	(4,521)	(10,125)	-	-
Political Subdivision	500024	Williams County Soil Conservation District	(37,694)	16,032	(1,734)	(5,827)	(46,165)	-	-
Political Subdivision	500025	Bowman City Park Board	(77,986)	(10,024)	(20,359)	(13,999)	(33,604)	-	-
Political Subdivision	500028	Williston Housing Authority	(246,368)	(42,280)	(55,829)	(46,046)	(102,213)	-	-
Political Subdivision	500030	Minot Rural Fire Department	(103,266)	(5,417)	(19,948)	(14,101)	(63,800)	-	-
Political Subdivision	500031	Central Plains Water District	(170,901)	(18,299)	(34,843)	(31,896)	(85,863)	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	(34,488)	(3,924)	(7,895)	(5,792)	(16,877)	-	-
Political Subdivision	500038	Jamestown Regional Airport	(139,861)	(11,274)	(24,810)	(27,931)	(75,846)	-	-
Political Subdivision	500040	Fargo Park District	(2,671,471)	(222,939)	(555,031)	(473,154)	(1,420,347)	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	(876,313)	(166,566)	(192,356)	(171,098)	(346,293)	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	(40,812)	1,429	(5,509)	(5,206)	(31,526)	-	-
Political Subdivision	500049	West Fargo Park District	(908,260)	(95,674)	(192,684)	(159,528)	(460,374)	-	-
Political Subdivision	500053	Stutsman County Housing Authority	(102,957)	2,289	(13,319)	(9,722)	(82,205)	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	(10,487)	7,834	1,194	3,980	(23,495)	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	(92,152)	(13,552)	(22,933)	(21,062)	(34,605)	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	(38,728)	(5,748)	(8,843)	(7,262)	(16,875)	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	(67,976)	(13,968)	(14,645)	(12,460)	(26,903)	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	4,403	(314)	2,463	1,651	603	-	-
Political Subdivision	500061	Ward County Water Resource District	(28,126)	(4,240)	(6,384)	(5,128)	(12,374)	-	-
Political Subdivision	500063	Southwest Water Authority	(2,242,243)	(357,449)	(527,033)	(407,856)	(949,905)	-	-
Political Subdivision	500068	Burleigh County Council On Aging	(469,934)	(31,642)	(93,989)	(68,689)	(275,614)	-	-
Political Subdivision	500072	Watford City Park District	(408,245)	24,393	(62,271)	(43,786)	(326,581)	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(86,498)	(5,982)	(15,462)	(11,822)	(53,232)	-	-
Political Subdivision	500081	Ramsey County Housing Authority	(225,880)	(43,441)	(53,421)	(47,942)	(81,076)	-	-
Political Subdivision	500082	Grand Forks Public Library	(562,256)	(37,060)	(97,262)	(105,765)	(322,169)	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	(27,591)	(3,732)	(5,855)	(4,861)	(13,143)	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	(457,600)	(7,083)	(88,545)	(92,720)	(269,252)	-	-
Political Subdivision	500091	Ramsey County Water Resource District	(42,053)	(10,477)	(11,577)	(11,633)	(8,366)	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(257,672)	(50,242)	(65,729)	(54,467)	(87,234)	-	-
Political Subdivision	500108	North Dakota Firefighters Association	(124,928)	(15,264)	(24,417)	(23,694)	(61,553)	-	-
Political Subdivision	500109	James River Valley Library System	(259,618)	(30,715)	(52,583)	(42,246)	(134,074)	-	-
Political Subdivision	500110	Grand Forks Park District	(1,434,457)	(174,928)	(315,695)	(269,096)	(674,738)	-	-
Political Subdivision	500111	McIntosh County Housing Authority	(26,572)	(9,387)	(9,154)	(8,031)	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	(7,252)	10,407	5,355	6,105	(29,119)	-	-
School District	500113	LoneTree Special Education Unit	(71,005)	(20,393)	(22,070)	(19,860)	(8,682)	-	-
School District	500114	Roughrider Education Services Program (RESP)	(21,434)	(7,727)	(7,432)	(6,275)	-	-	-
Political Subdivision	500115	Agassiz Water Users District	60,500	34,595	24,552	28,865	(27,512)	-	-
Political Subdivision	500116	Western Area Water Supply Authority	(799,071)	(167,249)	(196,082)	(175,288)	(260,452)	-	-
Political Subdivision	500118	Crosby Park District	(41,492)	(5,133)	(10,777)	(10,364)	(15,218)	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(92,877)	(9,132)	(16,049)	(13,711)	(53,985)	-	-
Political Subdivision	500121	Devils Lake Park Board	(314,289)	(53,333)	(73,140)	(58,216)	(129,600)	-	-
Political Subdivision	500122	North Central Soil Conservation District	(77,815)	(8,795)	(14,131)	(15,374)	(39,515)	-	-
Political Subdivision	500125	Wahpeton Park Board	(404,577)	(32,841)	(100,148)	(78,422)	(193,166)	-	-
Political Subdivision	500126	City Of Bottineau Park Board	(61,782)	9,343	(12,686)	(16,180)	(42,259)	-	-
Political Subdivision	500128	Logan County Soil Conservation District	(13,327)	7,771	3,481	(2,791)	(21,788)	-	-
Political Subdivision	500129	Park District - City of New Rockford	(15,751)	4,020	1,200	(4,825)	(16,146)	-	-
Political Subdivision	500130	Trail County Job Development Authority	49,590	22,593	16,661	19,919	(9,583)	-	-
Political Subdivision	500131	Minot Park District	(21,274)	203,262	115,327	77,421	(417,284)	-	-
Political Subdivision	500132	Valley City Park District	(125,359)	28,093	6,823	(28,651)	(131,624)	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	(227,600)	(98,795)	(101,319)	(27,486)	-	-	-
Political Subdivision	500059	Trail Rural Water District	(53,071)	(21,288)	(24,724)	(7,059)	-	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	(28,990)	(8,979)	(15,415)	(4,596)	-	-	-
State	030500	Tobacco Prevention/Control Committee	(46,204)	(46,204)	-	-	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	(5,660)	(1,015)	(3,324)	(1,321)	-	-	-
Political Subdivision	500127	Bottineau County Water Resource District	1,737	766	766	205	-	-	-
City	200079	City of Scranton	-	-	-	-	-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	-	-	-	-	-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	(3,268)	(3,268)	-	-	-	-	-
Total Main System			\$ (824,447,043)	\$ (117,997,408)	\$ (183,380,976)	\$ (147,419,234)	\$ (375,649,425)	\$ -	\$ -

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.



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

Judges

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2022	2023	2024	2025	2026	Thereafter
State	018000	ND Supreme Court	\$ (7,694,665)	\$ (1,517,182)	\$ (646,818)	\$ (2,787,046)	\$ (2,743,619)	\$ -	\$ -
		Total Judges System	<u>\$ (7,694,665)</u>	<u>\$ (1,517,182)</u>	<u>\$ (646,818)</u>	<u>\$ (2,787,046)</u>	<u>\$ (2,743,619)</u>	<u>\$ -</u>	<u>\$ -</u>

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Public Safety with Prior Main System Service

				Schedule of Deferred Outflows/(Inflows)														
Employer Type	Employer ID	Employer	Proportionate	Total Deferred		2022	2023	2024	2025	2026	Thereafter							
			Share															
City	200010	City Of Cavalier	0.231615%	\$	(17,345)	\$	1,506	\$	(1,822)	\$	(3,035)	\$	1,454	\$	(7,929)	\$	(7,519)	
City	200014	City of Grand Forks	16.326865%		2,820,781		936,841		653,846		566,555		772,428		16,280		(125,169)	
City	200016	City Of Ellendale	0.165744%		(9,610)		2,114		(636)		(1,101)		1,429		(5,846)		(5,570)	
City	200028	City Of Thompson	0.086044%		(3,447)		2,355		(206)		(542)		820		(3,000)		(2,874)	
City	200029	City Of Williston	16.858627%		(232,374)		502,267		190,641		(2,281)		215,884		(578,126)		(560,759)	
City	200030	City Of Bowman	0.361842%		(4,624)		7,716		2,274		323		5,092		(9,973)		(10,056)	
City	200055	City of Watford City	2.428485%		492,397		152,074		109,981		96,997		127,619		15,148		(9,422)	
City	200070	City Of Powers Lake	0.180409%		(9,168)		1,609		(1,073)		(968)		3,266		(6,029)		(5,973)	
City	200085	City of Lincoln	0.652994%		46,616		28,735		17,417		13,926		22,160		(16,920)		(18,702)	
City	200089	City of Surrey	0.118041%		(21,329)		671		(1,375)		(2,006)		(518)		(9,689)		(8,412)	
City	200094	City of West Fargo	6.221720%		304,086		271,372		163,530		125,626		97,921		(176,312)		(178,051)	
City	200103	City Of Burlington	0.288262%		3,280		7,411		2,579		1,291		5,797		(6,662)		(7,136)	
County	300001	Adams County	0.334502%		(21,939)		3,214		(2,444)		(3,746)		3,843		(11,612)		(11,194)	
County	300003	Benson County	0.216217%		(24,516)		(210)		(3,726)		(3,642)		(257)		(8,733)		(7,948)	
County	300006	Bowman County	0.278200%		(17,223)		1,162		(2,763)		(717)		2,192		(8,700)		(8,397)	
County	300009	Cass County	12.905818%		(924,508)		133,667		(78,976)		(117,650)		74,844		(483,298)		(453,095)	
County	300013	Dunn County	2.342807%		(23,331)		52,255		14,355		4,925		37,241		(65,646)		(66,461)	
County	300016	Foster County	0.263743%		5,491		10,018		5,447		3,863		3,142		(8,603)		(8,376)	
County	300020	Griggs County	0.221197%		(16,594)		1,371		(2,029)		(1,951)		1,594		(8,008)		(7,571)	
County	300027	Mckenzie County	6.917571%		(134,011)		171,457		46,078		1,637		94,463		(226,143)		(221,503)	
County	300028	Mclean County	1.622794%		(104,466)		22,779		(8,111)		(14,041)		11,817		(60,170)		(56,740)	
County	300044	Slope County	0.101896%		(6,792)		860		(159)		(943)		638		(3,701)		(3,487)	
County	300045	Stark County	2.897799%		(89,540)		51,248		4,191		(2,113)		41,079		(92,689)		(91,256)	
County	300048	Towner County	0.470583%		22,811		19,278		11,121		8,605		14,539		(15,039)		(15,693)	
County	300050	Walsh County	1.275638%		216,834		72,575		50,464		43,644		59,729		650		(10,228)	
County	300051	Ward County	7.707725%		(58,609)		169,348		35,691		13,307		147,782		(209,027)		(215,710)	
County	300052	Wells County	0.326646%		15,177		13,269		7,607		5,861		9,979		(10,556)		(10,983)	
County	300053	Williams County	9.009820%		(295,753)		174,488		17,950		(4,830)		107,106		(299,566)		(290,901)	
Political Subdivision	500041	Bismarck Rural Fire Protection	1.216588%		30,187		46,890		25,802		18,533		16,443		(39,102)		(38,379)	
State	012500	Attorney General's Office	6.545121%		(410,184)		72,604		(32,436)		(54,184)		49,701		(228,570)		(217,299)	
State of ND	054000	Adjutant General ND National Guard	1.424687%		(82,776)		18,282		(6,542)		(10,832)		13,547		(49,682)		(47,549)	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%		2,196		742		742		712		-		-		-	
Total Public Safety with Prior Main System Service System				100.000000%	\$	1,451,717	\$	2,949,968	\$	1,217,418	\$	681,223	\$	1,942,774	\$	(2,617,253)	\$	(2,722,413)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.



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

Public Safety without Prior Main System Service

Employer Type	Employer ID	Employer	Schedule of Deferred Outflows/(Inflows)						
			Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200007	City of Beulah	\$ (107,161)	\$ (21,048)	\$ (22,024)	\$ (18,571)	\$ (28,222)	\$ (17,296)	\$ -
City	200027	City of Mandan	(876,141)	(151,749)	(163,374)	(135,927)	(252,445)	(172,646)	-
City	200043	City of Dickinson	(1,144,358)	(254,069)	(264,335)	(178,406)	(266,054)	(181,494)	-
City	200097	City Of Devils Lake	(269,595)	(44,544)	(43,863)	(40,750)	(83,348)	(57,090)	-
City	200118	City of Berthold	(17,713)	(2,837)	(2,910)	(2,696)	(5,501)	(3,769)	-
City	200126	City of Garrison	(27,029)	(5,422)	(5,656)	(4,831)	(6,992)	(4,128)	-
County	300002	Barnes County	(235,845)	(35,786)	(38,037)	(37,182)	(74,628)	(50,212)	-
County	300030	Morton County	(534,550)	(76,312)	(86,610)	(84,130)	(171,408)	(116,090)	-
County	300040	Rolette County	(209,352)	(31,552)	(33,308)	(31,414)	(66,833)	(46,245)	-
County	300041	Sargent County	(109,991)	(23,834)	(24,839)	(17,250)	(26,261)	(17,807)	-
Total Public Safety without Prior Main System Service System			\$ (3,531,735)	\$ (647,153)	\$ (684,956)	\$ (551,157)	\$ (981,692)	\$ (666,777)	\$ -

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.

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

Main System

		During Year Ending Recognition Period		2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
		5.8568	5.511	5.4093	5.2686	4.8974	4.7334	5.8568	5.511	5.4093	5.2686	4.8974	4.7334									
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions														Changes in Proportionate Share						
																Total Deferred	2022	2023	2024	2025	2026	Thereafter
State of ND	010100	Governor's Office	\$ (26) \$	195 \$	(1,379) \$	1,223 \$	(1,388) \$	(1,160) \$	(40,325) \$	111,582 \$	(116,085) \$	90,591 \$	154,672 \$	24,691 \$	128,537 \$	\$ 42,344 \$	44,808 \$	37,738 \$	3,647	-	\$	-
State of ND	010800	Secretary of State	(3,864)	(3,023)	(3,221)	(4,265)	(1,425)	858	143,436	55,755	(81,927)	31,675	(196,132)	(93,000)	(95,236)	(55,641)	(61,045)	(14,278)	(14,278)	-	-	-
State	011000	Office Of Management & Budget	(15,637)	(15,665)	(15,643)	21,195	(1,416)	(3,683)	166,639	55,460	(245,972)	87,217	88,973	179,702	97,998	(15,574)	22,434	49,865	27,273	-	-	-
State	011200	Information Technology Dept	(70,066)	3,983	(164,885)	144,809	(25,197)	(37,684)	(215,301)	(251,732)	(397,705)	(895,334)	5,374,810	412,800	2,968,089	902,156	986,564	1,021,249	58,120	-	-	-
State	011700	State Auditor's Office	(12,275)	7,525	2,253	6,898	(8,813)	17,813	157,537	3,333	(171,533)	(293,150)	(206,507)	107,272	(192,123)	(101,137)	(83,661)	(7,735)	19,381	-	-	-
State	011800	Central Services	3,053	(2,268)	(1,732)	1,283	(2,046)	(5,049)	(54,934)	90,012	(76,150)	(49,677)	(30,187)	81,297	8,075	(5,922)	(5,550)	7,735	11,812	-	-	-
State of ND	012000	State Treasurer's Office	(1,827)	145	1,897	(541)	(172)	(609)	2,860	23,439	(46,000)	48,280	54,269	2,605	44,833	14,565	17,191	12,769	308	-	-	-
State	012500	Attorney General's Office	15,618	54,247	(21,910)	11,331	(52,952)	55,636	325,066	(19,839)	59,417	(304,670)	417,206	(132,191)	417,206	122,248	9,251	51,014	73,262	-	-	-
State of ND	012700	Tax Department	(16,190)	11,219	(9,974)	4,378	30,931	42,707	(379,335)	(96,834)	(546,026)	(821,632)	210,476	(593,958)	(272,955)	(227,162)	(127,276)	33,435	-	-	-	-
State of ND	013000	Facility Management	(1,980)	1,754	(326)	8,721	1,077	(3,515)	(255,039)	(15,958)	(104,090)	(943,118)	(75,670)	31,755	(194,367)	(80,636)	(24,750)	4,376	-	-	-	-
State of ND	014000	Office Of Administrative Hearings	(3,133)	(565)	(1,059)	(919)	174	4,927	74,490	29,258	(1,759)	(17,827)	(6,652)	(169,159)	(139,511)	(37,435)	(39,790)	(36,838)	(25,448)	-	-	-
State	016000	Legislative Council	(16,129)	1,693	(7,195)	(1,514)	1,108	(13,113)	514,760	(109,603)	26,729	(160,225)	25,149	184,573	76,215	4,491	12,364	32,792	26,568	-	-	-
State of ND	018000	ND Supreme Court	8,955	75,683	(2,513)	16,526	76,029	(73,899)	(28,746)	(1,098,830)	(147,860)	(209,250)	(841,023)	(206,284)	(890,609)	(374,648)	(263,355)	(209,195)	43,411	-	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	(3,890)	(2,684)	1,066	9,857	3,863	8,870	232,858	23,374	(54,256)	(182,765)	126,307	(84,597)	(69,106)	(30,151)	(26,263)	(957)	(11,735)	-	-	-
State	019000	Retirement & Investment Office	(4,369)	(1,809)	(4,885)	(1,689)	6,044	14,735	54,573	26,501	(27,008)	(23,087)	(140,275)	14,896	(27,726)	(29,456)	(28,265)	(15,956)	4,591	-	-	-
State	019200	ND Public Employees Retirement System	(5,943)	(2,189)	6,520	12,486	(4,057)	(4,701)	100,501	13,417	(240,090)	(141,920)	179,053	111,215	71,999	(8,468)	15,993	47,972	16,502	-	-	-
State of ND	020000	Public Instruction	15,251	17,900	(15,803)	7,446	52,521	27,839	(792,637)	19,576	78,101	(715,118)	(792,637)	1,107,169	173,386	(29,923)	(40,641)	68,090	175,860	-	-	-
State	020200	Education Standards & Practice	2,704	3,141	(925)	(804)	39	(1,398)	3,808	34,807	(9,486)	86,949	(21,869)	(1,053)	23,050	12,969	(1,330)	(779)	-	-	-	-
State of ND	021500	ND University System Office	(7,242)	(4,870)	(4,819)	1,444	(1,123)	2,680	138,004	119,007	(25,868)	70,399	(154,423)	(47,124)	10,905	(13,911)	(20,607)	(23,513)	-	-	-	-
State of ND	022300	ND Youth Correctional Center	386	13,437	(1,685)	(86)	(2,846)	20,271	(83,680)	(162,995)	268,770	(3,759)	(247,030)	(736,935)	(661,632)	(169,500)	(183,703)	(197,389)	(111,040)	-	-	-
State of ND	022400	Juvenile Services - DOCR	1,143	(867)	(6,559)	(7,478)	307	(8,147)	15,748	9,063	(2,374)	54,809	(35,980)	114,283	81,655	23,399	23,515	18,297	16,444	-	-	-
State	022600	Land Department	(14,415)	(274)	(6,519)	29,946	(23,190)	8,517	132,791	45,287	(268,962)	(314,585)	374,027	190,424	174,314	12,886	38,794	91,809	30,825	-	-	-
State	022700	Bismarck State College	(15,731)	(18,847)	(22,228)	(24,614)	(4,259)	2,706	118,770	(348,331)	93,277	212,008	22,559	(475,386)	(292,991)	(77,617)	(59,198)	(86,966)	(73,210)	-	-	-
State	022900	Lake Region State College	3,486	6,116	6,073	(6,150)	6,851	4,513	(155,074)	(86,447)	(184,677)	310,372	(166,281)	(138,253)	(140,993)	(18,517)	(15,455)	(17,671)	(20,860)	-	-	-
State	022900	Williston State College	2,825	2,935	(4,892)	6,984	12,522	(2,405)	(49,993)	(32,898)	143,352	(196,997)	(24,238)	(156,546)	(312,991)	(94,835)	(107,179)	(86,350)	(24,627)	-	-	-
State	023000	University Of North Dakota	123,654	138,642	(32,666)	77,873	187,612	(18,435)	(3,671,284)	(1,167,815)	(840,118)	(1,760,053)	(2,657,939)	(56,767)	(2,568,013)	(1,096,394)	(905,648)	(554,321)	(11,550)	-	-	-
State	023500	North Dakota State University	(75,722)	94,717	(48,454)	27,044	57,248	28,670	(1,211,569)	(561,078)	(1,734,278)	(848,026)	(2,116,913)	(3,143,259)	(972,808)	(673,113)	(323,555)	-	-	-	-	-
State	023800	ND St College Of Science	2,636	29,590	(5,384)	(16,411)	2,607	7,159	(609,737)	(464,455)	(167,525)	13,184	(401,818)	(464,875)	(683,958)	(251,111)	(191,910)	(170,017)	(70,920)	-	-	-
State	023900	Dickinson State University	2,598	6,782	(5,546)	1,252	19,389	2,812	(134,415)	(171,393)	123,342	14,965	(598,263)	(446,339)	(670,011)	(202,353)	(199,954)	(198,905)	(68,719)	-	-	-
State	024000	Mayville State University	3,078	6,728	(3,305)	(15,571)	28,477	9,805	18,799	(82,459)	18,572	(78,468)	(377,780)	(317,558)	(88,734)	(85,061)	(86,748)	(57,015)	-	-	-	-
State	024100	Minot State University	1,343	31,958	910	4,365	13,382	(1,942)	(158,022)	(569,600)	(201,660)	(37,691)	(190,560)	(370,180)	(514,819)	(208,073)	(136,305)	(112,783)	(57,658)	-	-	-
State	024200	Valley City State University	(6,331)	8,419	(3,948)	1,095	2,022	(199,352)	(2,316)	(40,229)	163,042	(131,909)	(44,299)	(21,138)	(40,007)	(2,751)	(14,000)	(20,270)	-	-	-	-
State of ND	025000	ND State Library	(322)	1,501	(5,374)	2,945	7,923	8,768	(66,822)	(71,021)	86,646	(113,527)	(118,184)	(227,157)	(270,368)	(81,062)	(83,489)	(71,980)	(13,837)	-	-	-
State of ND	025200	SCHOOL FOR THE DEAF	(606)	(1,137)	552	(38)	1,105	(3,312)	74,879	26,786	(1,853)	(40,554)	13,121	(19,392)	(32,655)	(12,514)	(11,967)	(4,258)	(3,516)	-	-	-
State of ND	025300	School For The Blind	8,368	978	198	7,849	6,249	2,126	(15,491)	(6,259)	(31,208)	(106,475)	(27,297)	230,100	128,256	28,997	40,179	35,982	-	-	-	-
State	026100	ND Board Of Nursing	(4,171)	(970)	(4,225)	635	(29)	(4,459)	169,477	13,830	38,339	(60,767)	5,246	111,571	71,753	19,778	14,860	20,519	16,596	-	-	-
State of ND	027000	Career & Technical Education	6,294	(1,039)	(4,850)	(2,902)	12,893	(22,510)	332,374	34,749	(8,343)	(7,750)	168,327	413,728	410,883	118,318	116,634	115,317	60,614	-	-	-
State of ND	030100	ND Department Of Health	(39,705)	61,677	(25,586)	64,036	10,958	(154,725)	281,359	(996,604)	(338,490)	(745,152)	(10,101,580)	4,256,733	(3,209,241)	(1,477,071)	(1,350,619)	(1,017,123)	635,572	-	-	-
State of ND	030300	Mental Health	-	-	-	12,166	(12,152)	-	3,653	26,027	(462,973)	(1,001,376)	(489,329)	(572,418)	(525,782)	(1,388,631)	(1,843,752)	(680,797)	(539,330)	(412,501)	(21,124)	-
State of ND	031200	North Dakota State Hospital	15,978	86,700	(135,849)	108,296	(44,516)	104,766	(866,962)	(1,305,298)	269,298	(1,189,730)	(1,713,014)	(1,710,555)	(2,350,152)	(857,758)	(759,336)	(582,489)	(150,569)	-	-	-
State of ND	031300	ND Veterans Home	(3,621)	(8,120)	(4,867)	11,218	10,005	14,010	1,441	1,844	(236,745)	(228,229)	(199,933)	(393,586)	(568,721)	(205,409)	(178,444)	(58,812)	(126,505)	-	-	-
State of ND	031600	Indian Affairs Commission	5,890	1,864	(1,048)	3,559	(90)	10,231	(82,070)	5,700	51,555	(53,610)	61,845	(283,264)	(186,509)	(44,536)	(50,750)	(48,918)	(42,305)	-	-	-
State of ND	032100	Veterans Affairs Department	8,872	3,173	(875)	(630)	(123)	(633)	(18,836)	20,298	(17,963)	34,735	(14,254)	33,878	29,751	9,275	9,159	6,152	5,165	-	-	-
State of ND	032500	Department Of Human Services	(3,589)	161,786	(579,388)	432,085	(158,058)	(136,763)	(1,330,318)	(1,742,060)	545,488	(211,391)	3,550,824	6,403,475	6,889,671	1,905,797	2,056,028	1,956,874	970,972	-	-	-
State of ND	036000	Protection & Advocacy Project	(857)	(736)	1,687	(7,453)	1,341	5,208	(59,896)	10,876	(151,762)	144,643	(56,547)	(148,518)	(124,780)	(42,314)	(26,865)	(33,395)	(22,206)	-	-	-
State	038000	Job Service North Dakota	47,577	(7,875)	(26,123)	(6,299)	(5,024)	(46,005)	(1,894,586)	(44,281)	(118,113)	(360,259)	8,787	1,140,601	665,322	130,943	151,527	213,252	169,600	-	-	-
State	040100	Insurance Department	(1																			

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

Main System (Continued)

During Year Ending Recognition Period			2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions						
			5.8568	5.511	5.4093	5.2686	4.8974	4.7334	5.8568	5.511	5.4093	5.2686	4.8974	4.7334							
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	Thereafter	
State of ND	051700	Department Of Corrections Transitional Services	\$ (9,625)	\$ 2,803	\$ 4,277	\$ (2,550)	\$ (11,846)	\$ (5,793)	\$ 120,300	\$ (72,435)	\$ (205,105)	\$ 7,820	\$ 223,078	\$ 488,138	\$ 448,902	\$ 102,450	\$ 130,835	\$ 140,880	\$ 74,737	-	\$ -
State of ND	051800	James River Correctional Ctr	(7,508)	(11,200)	(7,482)	(12,026)	(24,939)	1,624	345,107	335,624	(152,329)	106,824	759,443	957,527	1,220,332	371,146	358,515	342,060	148,611	-	-
State of ND	051900	State Penitentiary	(2,392)	(5,851)	(8,223)	(16,599)	(28,878)	(75,827)	269,581	225,984	(563,307)	(304,251)	2,004,484	272,613	1,078,578	310,035	349,135	388,918	30,490	-	-
State	052000	Rough Rider Industries	521	3,400	(1,783)	(1,096)	671	(7,267)	(94,369)	(78,812)	(25,182)	(10,938)	66,623	117,976	107,933	22,869	32,806	35,105	17,153	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	8,411	(13,990)	(21,021)	5,662	(7,504)	(17,826)	190,666	105,763	(524,510)	1,090,734	208,532	606,325	195,042	169,407	212,326	29,550	-	-	
State of ND	054000	Adjutant General ND National Guard	(6,246)	(1,683)	(13,497)	2,127	191	(26,342)	239,517	(403,433)	(492,963)	(371,046)	182,503	(394,150)	(190,920)	(167,442)	(59,985)	24,197	-	-	
State of ND	060100	Department Of Commerce	(34,344)	2,566	56,398	16,358	(40,119)	40,133	492,462	(73,254)	(999,900)	(244,241)	361,270	301,835	109,230	(86,406)	23,177	119,475	52,984	-	-
State of ND	060200	Dept Of Agriculture	7,134	1,935	(2,557)	(17,194)	(1,964)	6,752	(202,384)	29,969	(213,274)	242,170	220,292	(354,570)	(101,567)	(23,142)	(2,532)	(22,003)	(53,890)	-	-
State of ND	060700	Milk Marketing Board	(236)	(269)	(502)	4,171	54	1,697	(11,645)	3,909	(1,221)	(88,892)	1,575	(110,483)	(121,428)	(38,709)	(38,858)	(27,007)	(16,854)	-	-
State of ND	060800	ND Oileseed Council	318	(388)	(78)	(53)	14	682	15,299	3,553	2,614	617	(1,185)	196	620	685	82	163	161	-	-
State	061100	ND Soybean Council	(488)	(563)	5,446	(385)	(125)	(110)	(9,433)	13,274	(96,007)	82,864	(59,697)	1,142	(21,476)	(11,903)	(3,193)	(6,540)	160	-	-
State of ND	061400	ND Corn Utilization Council	(2,168)	(246)	(531)	3,392	57	(396)	49,787	10,101	5,459	(100,087)	11,624	7,297	(27,083)	(12,684)	(14,137)	(1,331)	1,069	-	-
State of ND	061600	State Seed Department	(2,664)	1,450	(2,381)	1,495	601	(1,520)	26,452	85,532	105,849	(91,196)	(17,834)	(45,207)	(50,650)	(3,222)	(22,589)	(17,600)	(7,239)	-	-
State	062400	Beef Commission	(120)	(228)	(441)	(295)	(5,228)	3,986	19,938	6,175	5,286	2,502	62,496	(76,819)	(20,803)	(1,826)	(2,909)	(4,783)	(11,285)	-	-
State	062500	ND Wheat Commission	(505)	(573)	(1,082)	(710)	181	(1,207)	(15,219)	8,817	144	(4,934)	(6,756)	(1,160)	(7,669)	(2,323)	(1,992)	(3,987)	(3,67)	-	-
State of ND	062600	ND Barley Council	(149)	(168)	(315)	(212)	59	(387)	(7,984)	1,603	(759)	2,118	14,176	(6,351)	3,784	1,781	1,766	1,279	(1,042)	-	-
State	065500	State Fair Association	(1,189)	(297)	(983)	(2,076)	10,953	(5,946)	26,415	(25,720)	(41,896)	60,280	(285,261)	158,972	(29,980)	(22,917)	(14,951)	23,710	-	-	
State of ND	067000	Racing Commission	(153)	(174)	(327)	55	51	(343)	(8,205)	2,684	(788)	(8,134)	(5,650)	500	(6,725)	(2,614)	(2,728)	(1,408)	25	-	-
State of ND	070100	Historical Society	(3,522)	(8,435)	(143)	9,266	11,235	(15,461)	105,000	41,162	(194,321)	(399,765)	129,913	591,343	321,953	43,453	61,652	127,618	89,230	-	-
State of ND	070900	ND Council On The Arts	(282)	(423)	(293)	(530)	170	(1,562)	(18,564)	18,776	(24,374)	1,455	4,283	31,773	22,136	4,611	5,601	7,451	4,679	-	-
State of ND	072000	Game & Fish Department	(11,217)	(9,477)	(22,865)	(21,153)	11,974	(6,826)	(418,972)	206,200	(4,402)	80,025	(355,412)	160,578	(46,844)	(13,649)	(28,813)	(27,826)	23,544	-	-
State of ND	075000	Parks & Recreation Department	(22,956)	2,362	(4,134)	(4,958)	177	16,463	360,884	(208,793)	(126,792)	23,203	(415,825)	557,964	161,770	(3,397)	30,042	89,003	-	-	
State of ND	077000	Water Commission	(20,295)	17,543	(14,588)	10,221	17,881	(10,213)	16,983	(308,708)	74,189	(486,737)	(356,713)	235,881	(237,916)	(127,405)	(106,912)	(38,563)	34,964	-	-
State	080100	Department Of Transportation	(8,362)	115,948	(92,955)	102,756	(18,551)	(45,534)	(3,715,660)	(2,355,997)	(847,428)	(4,592,364)	(1,919,533)	(1,010,512)	(4,365,482)	(1,852,573)	(1,542,154)	(807,129)	(163,626)	-	-
State	090000	ND State Board Of Accountancy	(9,173)	(362)	(694)	3,957	39	(2,176)	175,211	2,493	1,153	(211,751)	(3,892)	8,385	(84,836)	(38,143)	(38,390)	(9,560)	1,257	-	-
State	090100	Board Of Medical Examiners	(3,991)	4,467	(826)	(555)	(268)	5,172	106,368	(47,144)	36,504	2,746	(2,317)	(99,351)	(69,531)	(17,370)	(17,311)	(20,259)	(14,591)	-	-
State	090200	Board Of Pharmacy	(262)	(297)	(593)	(403)	103	(2,303)	(13,969)	3,418	13,389	7,413	(6,079)	5,548	5,663	3,454	1,763	501	-	-	
State	096000	Real Estate Commission	(147)	2,353	3,824	(1,358)	42	(615)	(8,859)	(27,705)	(9,304)	100,017	8,331	(5,744)	38,638	15,728	18,678	5,219	(987)	-	-
State	099000	Electrical Board	(4,477)	8,708	(1,904)	(2,424)	(4,517)	(313)	78,416	(186,347)	(41,232)	96,863	189,871	(269,902)	(90,513)	(25,758)	(4,581)	(18,307)	(41,867)	-	-
State	099501	ND System Information Technology Services	(12,696)	(3,995)	8,606	(4,373)	4,391	(9,055)	78,291	116,772	(248,548)	72,112	29,692	263,943	198,315	39,765	55,508	63,550	39,492	-	-
District Health Unit	100002	McIntosh District Health Unit	(90)	(82)	(267)	4,302	(64)	(1,026)	(3,169)	362	12,668	4,457	2,486	60,442	55,323	17,027	15,645	13,443	9,208	-	-
District Health Unit	100003	Wells County Dist Health Unit	3,243	(3,471)	(5,12)	(1,896)	2,286	(1,910)	(27,643)	41,187	21,116	(7,727)	(51,418)	177,009	113,758	32,439	26,693	27,495	27,131	-	-
District Health Unit	100004	Central Valley Health Unit	(1,691)	(10,718)	8,278	(526)	5,737	(3,085)	(7,955)	86,347	(72,286)	6,295	(141,602)	(1,516)	(91,188)	(32,438)	(32,462)	(25,575)	(7,13)	-	-
District Health Unit	100005	Dickey County Health District	(175)	(252)	(481)	(5)	(1,097)	(299)	(1,191)	34,504	2,432	(28,300)	53,722	30,203	46,216	11,837	14,518	4,632	-	-	
District Health Unit	100006	Emmons County Public Health	(284)	(58)	(2,086)	(960)	(882)	(1,498)	29,717	4,741	3,354	1,420	4,296	64,242	52,472	14,707	14,138	13,907	9,720	-	-
District Health Unit	100007	Rolette County Public Health	(4,234)	(1,497)	(842)	376	(3,020)	593	14,726	35,867	11,120	13,266	16,363	77,711	81,392	26,942	22,635	19,683	12,132	-	-
District Health Unit	100008	Towner County Public Health Unit	(68)	(938)	(309)	(180)	(831)	(1,227)	(3,926)	17,392	7,151	9,391	56,430	(20,480)	23,045	11,304	9,032	6,072	(3,363)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(199)	(225)	(390)	(284)	877	(455)	(7,543)	3,848	4,777	4,515	(924)	821	3,565	2,019	1,202	286	58	-	-
District Health Unit	100010	First District Health Unit	11,424	(5,990)	(19,344)	(5,057)	7,044	(3,243)	61,198	9,986	25,612	(389,569)	(23,923)	(236,204)	(76,558)	(80,654)	(74,782)	(4,210)	-	-	
District Health Unit	100011	Lake Region District Health Unit	(399)	(1,248)	(1,838)	(1,643)	368	(5,033)	(98,448)	(16,876)	44,673	35,946	12,445	134,460	134,019	42,814	39,710	31,440	20,095	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	(2,374)	(4,141)	3,752	5,006	(229)	(396)	(28,680)	13,529	(70,941)	229,544	3,567	(127,110)	(14,235)	6,709	13,178	(14,368)	(19,754)	-	-
District Health Unit	100013	Upper Missouri Health Unit	4,856	(1,171)	(6,862)	2,014	(2,629)	(1,650)	87,253	(56,156)	118,382	(18,002)	41,512	177,829	178,818	57,424	50,565	43,530	27,299	-	-
District Health Unit	100014	Kidder County District Health Unit	(465)	716	(137)	(116)	(32)	(174)	16,807	(9,002)	16,810	1,559	(2,747)	5,441	6,709	3,136	2,083	675	815	-	-
District Health Unit	100015	Southwestern District Health Unit	2,384	(1,467)	(3,373)	(714)	120	(492)	(92,965)	27,949	46,759	(25,217)	(39,664)	43,405	13,045	6,548	(649)	497	6,649	-	-
District Health Unit	100017	City-County Health District	(4,266)	3,855	(2,816)	(2,310)	4,799	3,885	20,240	(61,229)	95,238	(3,130)	(14,749)	7,154	19,239	11,034	235	1,711	-	-	
District Health Unit	100018	Sargent County District Health Unit	(137)	(595)	(2,098)	(515)	61	1,122	(1,602)	10,806	31,217	8,565	(1,640)	(57,427)	(33,240)	(4,302)	(8,447)	(11,766)	(8,725)	-	-
District Health Unit	100019	Trail District Health Unit	(220)	(245)	(447)	(312)	38	(531)	(11,432)	2,137	3,652	3,328	(6,300)	3,953	1,230	764	240	(288)	514	-	-
District Health Unit	100021	Cavalier County Health Dist	516	(154)	(298)	(202)	5,497	(213)	(8,940)	2,520	2,989	2,711	(22,168)	63,885	42,362	11,242	10,730	10,526	9,864	-	-
District Health Unit	100022	Walsh County Health District	469	4,360	(2,536)	(546)	-	(8,785)	(26,504)	(21,228)	50,815	(6,810)	(6,405)	194,670	150,759	43,967	40,259	37,732	28,801	-	-
District Health Unit	100023	Custer Health Unit	(194)	(1,673)	(2,164)	(2,124)	1,														

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

Main System (Continued)

During Year Ending Recognition Period			2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196	3197	3198	3199	3200	3201	3202	3203	3204	3205	3206	3207	3208	3209	3210	3211	3212	3213	3214	3215	3216	3217	3218	3219	3220	3221	3222	3223	3224	3225	3226	3227	3228	3229	3230	3231	3232	3233	3234	3235	3236	3237	3238	3239	3240	3241	3242	3243	3244	3245	3246	3247	3248	3249	3250	3251	3252	3253	3254	3255	3256	3257	3258	3259	3260	3261	3262	3263	3264	3265	3266	3267	3268	3269	3270	3271	3272	3273	3274	3275	3276	3277	3278	3279	3280	3281	3282	3283	3284	3285	3286	3287	3288	3289	3290	3291	3292	3293	3294	3295	3296	3297	3298	3299	3300	3301	3302	3303	3304	3305	3306	3307	3308	3309	3310	3311	3312	3313	3314	3315	3316	3317	3318	3319	3320	3321	3322	3323	3324	3325	3326	3327	3328	3329	3330	3331	3332	3333	3334	3335	3336	3337	3338	3339	3340	3341	3342	3343	3344	3345	3346	3347	3348	3349	3350	3351	3352	3353	3354	3355	3356	3357	3358	3359	3360	3361	3362	3363	3364	3365	3366	3367	3368	3369	3370	3371
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Schedule of Net Deferred Outflows and Inflows by Year by Employer From Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

Main System (Continued)

During Year Ending Recognition Period		2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
		5.8568	5.511	5.4093	5.2686	4.8974	4.7334	5.8568	5.511	5.4093	5.2686	4.8974	4.7334								
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2022	2023	2024	2025	2026	Thereafter	
County	300053	Williams County	\$ (15,196)	\$ 86,386	\$ (65,719)	\$ 53,928	\$ (1,067)	\$ 1,302	\$ 1,341,287	\$ (103,398)	\$ 243,531	\$ 879,241	\$ 294,126	\$ (129,518)	\$ 518,810	\$ 241,166	\$ 223,323	\$ 74,185	\$ (19,864)	-	\$ -
School District	400002	McClusky Public Schools	(251)	(98)	(69)	(1,304)	137	1,553	(11,557)	1,433	23,701	28,754	(47,630)	(21,087)	(25,403)	(4,121)	(6,828)	(11,428)	(3,026)	-	
School District	400003	Lake Region Special Education Unit	(3,153)	(778)	(766)	167	4,947	(1,133)	(27,724)	(16,458)	(39,570)	(81,282)	(123,222)	122,828	(21,019)	(22,890)	(16,888)	(96)	18,855	-	
School District	400004	Lidgewood Public School	(1,117)	629	(2,609)	(2,061)	705	(204)	8,778	9,294	29,190	57,927	(43,335)	(46,348)	(30,300)	(2,289)	(6,000)	(14,799)	(7,212)	-	
School District	400006	Halliday Public School	1,881	1,584	(1,685)	(4,959)	2,116	204	55,404	(81,216)	55,438	76,034	(121,647)	84,062	32,975	9,440	10,953	(476)	13,058	-	
School District	400007	Oliver-Mercer Special Education Unit	(2,538)	2,955	(1,493)	(2,106)	(1,296)	5,432	20,482	(71,052)	51,161	(23,832)	38,388	(19,124)	6,604	2,528	3,516	2,580	(2,102)	-	
School District	400008	Underwood School District #8	(1,497)	(1,916)	1,328	237	3,250	(1,407)	19,424	(11,589)	59,792	(9,367)	26,920	(8,082)	21,109	12,471	7,047	3,060	(1,469)	-	
School District	400010	New Town Public School District	(6,273)	(12,649)	(12,583)	4,296	(10,369)	27,473	241,540	146,625	299,891	(258,566)	(130,941)	476,970	292,056	94,991	51,194	67,712	78,159	-	
School District	400011	Bottineau Public School	(9,458)	(15,899)	(3,813)	(4,327)	1,190	(4,309)	(52,765)	(42,368)	(64,271)	524	(63,095)	53,003	(22,997)	(21,063)	(8,229)	(1,251)	7,546	-	
School District	400012	Peace Garden Special Services	277	(713)	(2,954)	(4,443)	231	(1,149)	(22,306)	(1,549)	(13,552)	(21,842)	(5,246)	14,879	(6,247)	(5,616)	(3,604)	847	2,126	-	
School District	400014	Beulah Public School #27	11,561	(631)	1,363	2,478	816	(1,117)	206,648	49,624	38,349	(58,358)	45,404	(56,053)	(26,919)	(13,362)	(10,239)	(6,460)	(8,858)	-	
School District	400016	St John School District #3	(3,876)	(1,972)	4,489	1,466	(3,936)	1,427	100,420	48,272	(36,119)	46,709	(27,219)	270,883	213,146	58,759	57,916	54,277	42,194	-	
School District	400017	Ellendale Public School District #40	1,093	(1,392)	(556)	(1,073)	619	4,353	10,998	(1,359)	3,931	(24,146)	(7,133)	(139,991)	(121,071)	(34,405)	(34,518)	(31,134)	(21,014)	-	
School District	400018	Rural Cass Special Education Unit	(7,386)	(2,269)	(4,641)	(3,852)	(3,671)	(5,034)	(47,199)	(3,846)	6,007	(4,026)	(911)	(20,177)	(26,199)	(8,069)	(7,656)	(6,567)	(3,907)	-	
School District	400019	Fargo Public Schools	84,526	(4,486)	(22,567)	23,366	45,560	(24,509)	(279,763)	649,398	894,829	1,117,664	(115,333)	(482,465)	337,218	316,268	161,221	(61,721)	(78,550)	-	
School District	400020	Surrey Schools	2,545	(4,787)	(5,122)	2,326	4,059	5,950	(20,196)	10,362	(14,263)	(12,588)	(92,514)	(131,160)	(160,158)	(49,582)	(47,978)	(43,196)	(19,402)	-	
School District	400021	Jamestown Public School District #1	(16,683)	11,390	(11,033)	(7,715)	24,088	568	170,477	(181,883)	137,778	(129,225)	88,023	(162,861)	(100,417)	(28,435)	(26,468)	(20,369)	(25,145)	-	
School District	400023	Warwick Public School	1,427	1,901	2,387	(4,933)	(4,662)	(2,993)	53,559	21,704	41,848	273,519	133,154	(185,376)	56,807	47,788	40,765	(2,561)	(29,185)	-	
School District	400024	Souris Valley Special Services	853	13,093	2,300	(1,509)	(1,010)	(2,886)	(123,248)	(652,908)	(65,213)	75,219	51,952	44,743	19,178	28,477	21,937	6,485	-	-	
School District	400025	Rugby Public School District #5	3,565	(1,940)	1,990	8,181	(1,115)	(1,841)	(68,880)	40,228	(33,726)	(34,060)	166,895	32,522	106,414	33,102	33,020	35,539	4,753	-	
School District	400026	Billings County School District	1,074	247	5,765	1,845	1,200	986	(65,219)	5,057	(64,453)	12,509	(19,435)	78,728	43,468	11,399	14,232	12,350	-	-	
School District	400027	Belcourt School District #7	(14,237)	(45,215)	(11,513)	(62,955)	58,963	13,162	(207,141)	44,621	(59,503)	12,777	(40,796)	115,782	72,290	8,244	16,056	28,010	19,980	-	
School District	400028	West Fargo Public School #6	(16,622)	2,915	(34,078)	22,637	40,950	21,413	897,509	805,427	660,708	1,561,497	(239,401)	(743,268)	233,559	298,446	155,066	(28,106)	(111,847)	-	
School District	400029	Minot Public School District #1	(19,391)	(80,814)	(19,741)	60,891	(8,154)	(8,847)	492,153	696,775	279,400	614,054	(451,193)	(560,212)	(305,214)	19,203	(66,263)	(169,983)	(88,171)	-	
School District	400030	Bellevue Public School #13	805	(870)	(2,429)	2,115	3,249	(383)	(3,125)	71	28,440	(102,914)	58,981	(95,480)	(75,439)	(21,904)	(24,691)	(13,989)	(14,855)	-	
School District	400031	Minto Public School District #20	(3,374)	568	153	(1,636)	2,648	(143)	21,299	(28,202)	(12,101)	(1,559)	(71,817)	185,340	97,172	18,698	23,493	26,288	28,693	-	
School District	400033	Harvey Public School Dist #38	(4,830)	(1,174)	(1,960)	(6,599)	(5,777)	(5,157)	56,250	33,627	(43,799)	18,723	28,794	(81,011)	(49,538)	(13,695)	(11,708)	(11,347)	(12,788)	-	
School District	400034	Oakes Public Schools	781	(1,594)	1,063	(5,751)	5,902	(2,825)	19,174	13,203	(89,712)	52,167	(137,176)	55,875	(37,859)	(22,101)	(13,496)	(10,480)	8,218	-	
School District	400035	Larimore Public School District #44	(3)	(251)	3,431	2,437	1,392	(56,382)	12,351	(66,270)	(26,974)	42,410	(28,455)	(20,424)	(11,706)	(5,963)	1,278	(4,033)	-	-	
School District	400036	Hazen Public School District #3	1,912	5,789	(5,126)	11,570	87	(322)	(37,826)	(8,296)	79,687	(145,388)	22,507	71,360	30,970	7,774	12,327	11,006	-	-	
School District	400038	Park River Area School District	(2,964)	97	701	(868)	(445)	711	15,476	(29,480)	(3,604)	35,084	(8,409)	(61,495)	(41,924)	(11,416)	(8,374)	(12,718)	(9,416)	-	
School District	400039	Hillsboro Public School	(779)	2,097	482	(1,279)	1,497	3,380	(42,906)	75,437	(7,362)	27,090	(86,786)	(132,141)	(135,506)	(40,239)	(41,516)	(19,949)	-	-	
School District	400040	Lisbon Public School	(9)	407	(5,523)	(4,055)	(789)	(4,340)	(36,436)	6,926	38,887	72,170	74,837	38,838	111,290	42,875	38,553	24,516	5,346	-	
School District	400042	Northern Cass School District # 97	(2,019)	6,660	572	2,361	2,577	(763)	(8,418)	(71,282)	96,949	(39,658)	142,058	46,366	124,895	44,124	39,469	34,235	7,067	-	
School District	400043	Mandaree Public School #36	(10,325)	3,888	9,445	3,284	523	1,920	165,191	(232,276)	504,659	(17,571)	75,097	(167,090)	21,074	51,697	16,733	(21,766)	(25,590)	-	
School District	400044	Thompson Public School	897	(315)	3,483	3,179	(2,777)	(1,114)	(4,926)	16,118	(68,653)	11,962	126,463	161,934	191,024	51,520	57,175	57,413	24,916	-	
School District	400045	Northern Plains Special Ed Unit	(5,283)	(4,866)	(5,724)	(5,045)	(5,268)	(5,298)	(2,742)	1,829	913	1,350	5,298	(10,080)	(15,240)	(5,115)	(4,310)	(3,433)	(2,382)	-	
School District	400046	Bowman County School District #1	1,594	(2,233)	(2,675)	(2,203)	8,729	(1,436)	(111,911)	125,592	40,127	17,723	(126,476)	19,874	(27,241)	1,161	(14,370)	(16,890)	2,858	-	
School District	400047	Apple Creek Elementary School	151	2,070	(87)	(58)	14	(205)	4,044	(23,654)	298	233	(2,473)	6,726	1,820	(1,051)	925	937	1,009	-	
School District	400048	Burke Central School	(5,408)	(759)	(1,460)	(729)	(1,348)	(673)	55,573	2,533	(37,743)	20,713	23,119	(35,056)	(16,746)	(6,393)	(2,278)	(2,538)	(5,537)	-	
School District	400049	Washburn Public School	(4,028)	(2,307)	(2,269)	(838)	3,384	(2,659)	14,344	(5,199)	15,070	(18,409)	(87,841)	128,591	43,713	7,377	6,678	10,146	19,512	-	
School District	400050	Enderlin Area School District #24	1,433	(1,068)	470	1,009	(96)	1,186	(14,821)	28,907	(30,843)	56,426	(92,879)	(58,176)	(75,036)	(21,681)	(20,943)	(24,666)	(7,746)	-	
School District	400051	Midkota School	(1,568)	(227)	(1,349)	(4,504)	1,336	(485)	64,538	(3,911)	32,313	87,973	32,272	(12,131)	62,760	27,892	24,895	10,235	(262)	-	
School District	400052	Vulva Public School	(2,082)	(406)	(280)	285	3,651	(1,734)	9,013	(16,758)	25,681	(34,328)	(23,809)	59,033	23,631	4,630	3,449	6,673	8,879	-	
School District	400053	Shenoy Valley Special Education Unit	698	1,239	271	1,397	4,231	(569)	(14,270)	(3,958)	(15,099)	3,456	212,820	109,395	212,218	65,237	67,109	63,010	16,862	-	
School District	400054	Center Stanton Public School	(1,344)	(1,525)	(961)	(1,015)	(546)	647	(30,606)	9,302	16,339	(101,011)	(5,259)	(103,008)	(84,229)	(21,355)	(23,575)	(23,256)	(15,861)	-	
School District	400055	Beulah County Special Education Unit	50	(67)	(145)	(98)	25	(170)	(2,470)	1,185	7,055	1,850	(3,736)	4,728	1,918	1,063	371	706	-	-	
School District	400056	New Rockford Shenoyne Public School	(1,779)	671	(983)	(8,982)	(7,272)	334	21,357	(3,863)	28,863	104,939	12,627	19,499	67,097	28,353	25,606	10,065	3,073	-	
School District	400057	James River Multidistrict Special Education Unit	(617)	2,399	(1,111)	13															

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

Main System (Continued)

During Year Ending Recognition Period			2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																					
			5.8568	5.511	5.4093	5.2686	4.8974	4.7334	5.8568	5.511	5.4093	5.2686	4.8974	4.7334																						
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	Thereafter																	
School District	400076	Valley City Public School	\$	5,333	\$	(415)	\$	(1,068)	\$	1,408	\$	(290)	\$	6,648	\$	(84,782)	\$	109,318	\$	(2,509)	\$	(17,955)	\$	(62,353)	\$	(174,208)	\$	(167,180)	\$	(41,895)	\$	(51,604)	\$	(47,721)	\$	(25,960)
School District	400077	Dickinson Public Schools		(13,036)		(17,216)		(24,501)		359		(61,169)		2,856		45,379		42,579		974,122		973,137		(506,126)		44,564		370,718		256,861		150,811		(44,302)		7,448
School District	400078	Drayton Public School #19		(697)		(45)		(161)		1,740		(2,239)		414		1,970		44,598		41,482		35,178		117,078		74,369		35,720		16,398		(4,821)		16,398		(4,921)
School District	400079	Mohall Lansford Sherwood School		4,675		2,254		(1,229)		46		2,767		(1,629)		4,374		4,693		1,519		(16,629)		651		101,242		74,167		19,291		18,615		20,828		15,433
School District	400080	Westhope Public School #17		1,063		(1,903)		(4,105)		6,534		(179)		(195)		(18,071)		(5,040)		(5,065)		(46,605)		55,206		26,617		33,109		6,874		8,517		13,624		4,094
School District	400081	Kindred Public School District #2		2,837		3,367		4,647		2,587		(3,426)		4,693		(37,480)		(20,137)		50,265		34,922		95,977		117,048		179,746		60,382		55,910		44,593		18,861
School District	400082	Grafton Public School District #3		(14,512)		(7,424)		7,038		7,959		8,037		7,544		220,286		18,904		(208,142)		(76,720)		(54,686)		(160,221)		(228,960)		(90,943)		(70,050)		(44,310)		(23,637)
School District	400083	Wilton Public School District		(2,336)		(1,231)		479		(2,336)		(283)		(1,176)		57,794		(20,859)		43,875		74,195		5,454		48,703		79,503		30,551		27,669		14,228		7,955
School District	400084	Shenney Valley Career And Tech Center		(117)		(139)		(1,070)		(573)		62		(394)		(4,948)		6,024		13,033		12,824		9,633		696		14,909		7,126		5,272		2,465		46
School District	400085	White Shield School Dist #85		(1,366)		(4,078)		6,003		(10,546)		4,600		(2,867)		(76,842)		199,707		(97,872)		81,363		(93,542)		54,644		12,918		7,374		(730)		(1,747)		8,021
School District	400086	Tjsg School District #60		7,276		(40)		(7,233)		12,776		6,573		(6,451)		(57,080)		101,508		(57,080)		12,370		(189,259)		362,705		167,383		29,162		39,588		43,435		55,198
School District	400087	Turtle Lake Mercer School District #72		942		2,270		1,258		4,473		(1,008)		(2,073)		(39,634)		(38,596)		59,398		(82,678)		8,735		60,620		29,514		6,950		3,694		9,799		9,071
School District	400088	Lamoure School District #8		(1,833)		4,556		255		3,295		(465)		5,827		(603)		(81,041)		49,008		(45,057)		84,066		(80,994)		(22,066)		(4,720)		(3,009)		(2,690)		(11,479)
School District	400089	Divide County School Dist #1		(4,943)		(1,092)		(3,783)		(2,158)		1,634		1,948		57,933		(39,269)		69,288		45,709		(69,851)		(79,923)		(69,794)		(13,767)		(17,181)		(26,753)		(12,083)
School District	400090	Mott/Regent School Dist #1		2,193		511		(5,840)		(11,513)		(1,548)		(6,425)		(3,455)		4,883		6,776		91,848		(199,126)		202,466		71,236		16,361		15,760		8,742		30,373
School District	400091	United Public School District # 7		1,462		(585)		2,884		10,629		4,697		(726)		16,071		41,883		(112,039)		(19,026)		3,228		82,296		40,800		906		8,997		18,259		12,638
School District	400092	Kalm Public School District #7		160		(504)		(1,057)		2,084		1,726		(24)		(10,653)		(11,566)		8,746		(62,337)		(2,916)		3,787		2,444		3,823		(3,540)		4,264		5,543
School District	400093	Midway Public School District #128		(4,086)		6,814		(739)		(2,509)		324		3,054		(63,668)		(4,646)		60,266		(2,187)		(201,824)		(140,129)		(66,418)		(33,540)		(39,381)		(30,790)		-
School District	400094	Dunsmuir School District #1		(6,536)		(4,535)		(2,442)		(7,709)		3,420		(2,271)		51,890		239,818		55,880		56,810		(324,847)		313,431		112,169		13,478		9,339		48,212		-
School District	400095	Carrington School District #49		(1,124)		(50)		(2,806)		(1,169)		(425)		(2,629)		(31,407)		11,430		62,887		31,640		(27,701)		169,551		144,844		47,468		39,852		31,662		25,862
School District	400096	Glen Ullin Public School #48		(2,786)		(202)		725		(2,166)		2,389		6,498		8,609		(43,007)		(4,940)		(20,888)		(17,287)		(54,234)		(43,520)		(14,362)		(8,989)		(11,863)		(7,396)
School District	400099	Manvel Public School		898		(975)		(299)		(167)		(326)		(2,041)		(2,169)		30,555		29,314		76,767		52,382		(17,572)		58,616		29,133		23,219		9,301		(3,037)
School District	400100	Maple Valley School District		(3,625)		2,188		(855)		2,659		3,830		3,302		51,883		(34,053)		(5,997)		1,967		(37,347)		(91,662)		(92,269)		(28,855)		(25,150)		(24,572)		(13,692)
School District	400101	North Beresford School District #100		(5,116)		(2,097)		(2,701)		2,795		(9,093)		(6,682)		106,287		3,876		28,036		(41,985)		30,936		32,389		72,951		24,955		22,575		24,955		4,743
School District	400102	Mckenzie City Public School #1		25,152		12,771		(18,299)		(5,929)		(8,177)		16,121		24,563		298,261		426,328		110,897		251,247		544,513		766,344		292,270		218,871		168,337		86,866
School District	400103	Devils Lake Public School		5,886		(982)		8,960		18,497		5,812		(48,854)		196,574		(185,075)		12,742		(199,686)		70,646		(66,093)		(31,500)		(30,404)		(16,035)		11,846		-
School District	400104	Mt Pleasant School Dist #4		(3,852)		(1,032)		(894)		3,023		(428)		(1,434)		15,307		(15,065)		8,025		13,080		71,062		39,730		79,295		25,396		26,111		21,856		5,932
School District	400105	Central Cass Public School District #7		389		(1,392)		(527)		(1,762)		(3,812)		(392)		15,314		184,796		62,819		36,504		202,615		143,790		278,910		106,003		82,195		68,494		22,218
School District	400106	Central Public School District #2		1,050		(1,886)		(510)		(935)		2,557		2,474		(16,745)		32,670		(3,345)		20,841		(37,047)		(16,663)		(12,068)		(4,048)		(6,523)		(8,300)		(2,177)
School District	400107	Mapleton Public School		5,560		1,187		3,217		(437)		(559)		(2,483)		6,744		69,204		6,744		(20,626)		3,619		17,704		152,015		125,653		33,214		34,377		34,894
School District	400108	Linton Public School District #36		3,839		1,818		2,582		2,161		814		(1,238)		(50,096)		30,079		(13,167)		(36,411)		(58,760)		39,855		(18,370)		(9,175)		(10,975)		(4,205)		5,985
School District	400109	Tioga Public School District #15		9,522		4,515		(3,460)		4,165		1,465		(2,961)		(45,972)		7,259		961		(55,937)		204,450		331,681		359,248		102,298		101,477		104,541		50,932
School District	400114	Zeeland Public Schools		(88)		(99)		(193)		(273)		39		(280)		(6,330)		2,216		1,826		22,401		(5,402)		14,565		5,637		5,261		2,178		1,489		-
School District	400117	Garrison Public School District #51		1,838		2,221		1,258		4,017		2,135		(624)		41,171		(19,909)		34,447		(16,687)		(50,611)		159,490		98,831		26,223		23,960		24,034		24,814
School District	400118	Kenmare Public School District #28		(233)		(2,212)		1,152		2,036		3,562		2,467		54,941		(24,522)		(60,618)		(15,011)		(74,121)		(57)		(63,640)		(29,966)		(20,925)		(13,145)		326
School District	400119	Lewis & Clark Public Schools		(1,682)		8,883		(126)		(4,520)		(98)		(6,609)		68,248		(105,218)		72,075		188,967		(42,710)		178,275		199,303		66,901		67,979		37,825		26,598
School District	400120	Sw Special Education Unit		(388)		1,868		(44)		(133)		(172)		(135)		24,298		(7,852)		(25,431)		1,804		404		(2,783)		(8,637)		(5,515)		(2,182)		(486)		(454)
School District	400121	North Valley Career & Technology Center		(271)		(546)		(397)		(393)		166		(298)		2,808		2,708		2,163		12,928		(62,874)		46,652		5,523		(104)		(496)		(1,059)		7,182
School District	400122	Dakota Prairie Public School		(1,641)																																

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

Main System (Concluded)

		During Year Ending		2016		2017		2018		2019		2020		2021		Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions												
		Recognition Period		5.8568		5.5110		5.4093		5.2686		4.8974		4.7334		5.8568		5.5110		5.4093		5.2686		4.8974		4.7334		
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions													Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	Thereafter		
School District	400160	Elgin/New Leipzig Public School	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Political Subdivision	500002	Cass County Water Resource District	1,017	956	(768)	(398)	(963)	728	(21,732)	33,255	(1,999)	1,967	(58,409)	624	(30,935)	(8,879)	(11,749)	(10,515)	208	-	-	-	-	-	-	-	-	-
Political Subdivision	500003	Walsh County Water Resource District	(221)	428	(269)	(140)	(93)	(274)	9,197	(2,207)	2,518	2,768	(6,183)	(24,619)	(21,768)	(5,780)	(6,268)	(3,857)	-	-	-	-	-	-	-	-	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	260	87	(789)	(561)	3,217	797	(2,206)	(14,542)	51,440	9,961	(50,590)	67,542	41,737	14,575	10,382	6,193	10,587	-	-	-	-	-	-	-	-	-
Political Subdivision	500006	James River Soil Conservation District	(23)	(92)	(143)	(96)	356	(501)	732	359	(50)	775	299	(4,577)	(2,798)	(452)	(571)	(925)	(850)	-	-	-	-	-	-	-	-	-
Political Subdivision	500007	Burlingame County Soil Conservation District	(228)	(732)	(2,916)	(341)	1,928	(586)	(8,925)	(17,407)	45,384	442	(24,251)	62,315	44,905	14,669	11,715	8,956	9,565	-	-	-	-	-	-	-	-	-
Political Subdivision	500008	Trail County Water Resource District	(126)	1,530	(142)	(93)	11	200	(47,470)	(40,021)	2,460	(803)	(2,942)	232	(4,749)	(3,819)	(504)	(494)	68	-	-	-	-	-	-	-	-	-
Political Subdivision	500009	Grafton Park District	597	(213)	4,216	(767)	37	(1,228)	22,989	5,658	(63,502)	93,186	(3,371)	10,740	30,385	8,415	14,384	6,114	1,472	-	-	-	-	-	-	-	-	-
Political Subdivision	500010	Cass County Soil Conservation District	(240)	(275)	(505)	135	85	(560)	38,511	5,042	(43,252)	18,142	17,547	(7,725)	(4,672)	(2,019)	(1,933)	565	(1,285)	-	-	-	-	-	-	-	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(760)	(2,149)	44	30	(637)	(61)	(18,300)	36,900	(2,797)	(1,210)	3,736	(14,308)	(7,504)	(2,835)	(2,529)	(2,225)	-	-	-	-	-	-	-	-	-	-
Political Subdivision	500016	Greater Ramsey Water District	(1,131)	(440)	1,973	(1,247)	150	(1,015)	8,837	5,659	(23,576)	57,625	(5,676)	5,673	19,536	7,047	8,924	2,843	722	-	-	-	-	-	-	-	-	-
Political Subdivision	500017	Carnegie Regional Library	(1)	17	242	(942)	(885)	(141)	8,844	(20,509)	2,134	21,318	3,749	7,368	14,887	4,516	6,160	3,092	1,119	-	-	-	-	-	-	-	-	-
Political Subdivision	500018	Griggs County Public Library	(39)	(427)	(150)	321	16	(114)	(1,720)	9,467	10,793	(18,270)	(1,002)	1,249	(3,806)	(560)	(2,565)	(856)	175	-	-	-	-	-	-	-	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	2,982	(4,968)	(596)	(4,758)	5,660	1,638	(53,478)	63,857	(19,597)	35,387	(11,013)	63,368	61,494	20,119	16,925	14,316	10,074	-	-	-	-	-	-	-	-	-
Political Subdivision	500022	Consolidated Waste Ltd	180	658	(1,229)	1,794	(677)	(651)	(7,683)	10,052	2,384	(30,476)	35,943	(13,326)	(1,218)	13	(1,111)	2,045	(2,165)	-	-	-	-	-	-	-	-	-
Political Subdivision	500023	Walsh County Housing Authority	(36)	(39)	(74)	(48)	12	(76)	(2,500)	(301)	(76)	(419)	(2,135)	(767)	(2,215)	(776)	(717)	(591)	(131)	-	-	-	-	-	-	-	-	-
Political Subdivision	500024	Williams County Soil Conservation District	(78)	(103)	(2,282)	(2,441)	2,075	(2,341)	9,793	3,608	51,094	64,269	(75,071)	152,318	114,770	37,864	32,207	21,462	23,237	-	-	-	-	-	-	-	-	-
Political Subdivision	500025	Bowman City Park Board	(571)	95	(2,645)	1,437	859	(880)	(2,801)	(1,725)	42,770	(45,034)	(299)	9,741	(1,148)	979	(3,254)	(246)	1,373	-	-	-	-	-	-	-	-	-
Political Subdivision	500028	Williston Housing Authority	(221)	4,869	(616)	766	820	480	(37,363)	(81,392)	34,726	(23,192)	1,315	(34,431)	(33,377)	(11,781)	(8,414)	(7,923)	(5,259)	-	-	-	-	-	-	-	-	-
Political Subdivision	500030	Minot Rural Fire Department	(4,013)	(205)	(431)	(301)	552	(833)	37,010	12,095	5,084	6,202	3,332	67,168	59,473	17,887	16,280	15,027	10,279	-	-	-	-	-	-	-	-	-
Political Subdivision	500031	Central Plains Water District	910	(267)	(2,790)	(1,334)	(509)	(729)	(4,735)	(17,826)	31,304	24,402	325	5,513	19,351	8,944	7,510	2,157	740	-	-	-	-	-	-	-	-	-
Political Subdivision	500033	Ransom County Soil Cons. Dist	1,578	(74)	(151)	(200)	1,101	(1,353)	(29,297)	31	980	3,747	(26,022)	36,126	14,426	3,080	2,994	2,963	5,389	-	-	-	-	-	-	-	-	-
Political Subdivision	500038	Jamestown Regional Airport	(161)	(187)	(355)	(1,718)	88	(572)	(13,858)	4,494	1,413	75,743	(3,944)	(7,243)	24,100	12,205	11,690	1,416	(1,211)	-	-	-	-	-	-	-	-	-
Political Subdivision	500040	Fargo Park District	(8,734)	(24,249)	(10,882)	(2,178)	(2,114)	(6,995)	109,073	549,666	283,831	241,321	228,805	220,146	521,343	234,258	155,736	98,332	33,027	-	-	-	-	-	-	-	-	-
Political Subdivision	500045	Dunsmuir Community Nursing Home	(14,666)	12,435	3,903	(1,176)	3,196	12,399	214,507	(274,092)	(25,787)	71,263	31,163	(307,366)	(215,969)	(72,008)	(45,354)	(52,904)	(45,703)	-	-	-	-	-	-	-	-	-
Political Subdivision	500047	Merced County Soil Conservation District	(484)	3,800	(203)	(126)	32	(1,649)	(13,042)	(47,488)	37,397	5,970	57,151	54,466	46,427	13,921	13,912	10,409	8,185	-	-	-	-	-	-	-	-	-
Political Subdivision	500049	West Fargo Park District	(1,965)	(3,860)	(5,122)	(2,705)	(568)	(3,198)	(24,717)	103,713	61,676	45,967	67,820	49,613	118,901	51,411	35,977	24,322	7,191	-	-	-	-	-	-	-	-	-
Political Subdivision	500053	Stutsman County Housing Authority	(232)	(227)	495	(399)	(2,767)	(1,092)	30,417	3,094	(5,584)	29,953	70,632	58,658	97,224	30,954	31,244	26,108	8,918	-	-	-	-	-	-	-	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	273	715	(139)	(89)	(13)	(4,881)	(6,984)	(13,733)	12,053	(303)	(1,940)	95,319	71,915	19,634	19,338	18,729	10,416	-	-	-	-	-	-	-	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	(111)	(125)	(490)	(208)	1,543	(267)	(7,455)	1,347	29,843	1,036	(43,322)	1,320	(15,768)	(2,614)	(5,929)	(7,390)	165	-	-	-	-	-	-	-	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	207	(61)	(118)	(78)	20	(128)	(2,823)	896	1,076	128	(2,629)	(910)	(2,014)	(491)	(670)	(691)	(162)	-	-	-	-	-	-	-	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	(158)	2,508	(188)	(128)	31	1,908	(45,921)	1,884	2,141	(3,550)	(6,512)	(11,155)	(5,831)	(1,996)	(2,290)	(1,038)	-	-	-	-	-	-	-	-	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	(57)	3,377	3,377	3,461	3,546	3,903	(3,161)	(37,261)	-	-	-	-	4,403	(314)	2,463	1,651	603	-	-	-	-	-	-	-	-	-
Political Subdivision	500061	Ward County Water Resource District	(41)	(45)	(86)	(57)	15	(95)	(2,331)	(293)	211	(268)	(1,510)	268	(334)	(340)	(253)	25	-	-	-	-	-	-	-	-	-	-
Political Subdivision	500063	Southwest Water Authority	(2,165)	(4,663)	18,417	(17,960)	7,624	1,595	217,654	108,684	(83,733)	(114,935)	(198,839)	48,471	(138,562)	(56,211)	(58,723)	(31,322)	7,694	-	-	-	-	-	-	-	-	-
Political Subdivision	500068	Burlingame County Council on Aging	(3,863)	1,277	(4,839)	(489)	3,598	(3,799)	(12,234)	82,775	7,545	28,230	17,860	232,206	213,291	66,193	58,107	30,600	35,391	-	-	-	-	-	-	-	-	-
Political Subdivision	500072	Watford City Park District	(3,581)	8,330	(1,423)	4,570	(2,837)	2,839	126,284	136,384	108,069	(489)	323,259	168,160	367,402	135,462	110,399	95,046	26,495	-	-	-	-	-	-	-	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	(935)	123	(721)	(196)	(1,213)	41	(2,669)	(838)	2,230	2,607	49,843	1,588	31,000	10,843	10,695	9,209	253	-	-	-	-	-	-	-	-	-
Political Subdivision	500081	Ramsey County Housing Authority	(1,235)	499	(1,797)	(147)	3,300	4,381	191	11,376	(12,408)	(4,179)	20,112	(14,180)	(94,547)	(24,635)	(24,184)	(24,435)	(21,293)	-	-	-	-	-	-	-	-	-
Political Subdivision	500082	Grand Forks Public Library	(896)	(2,204)	(2,550)	(6,495)	855	(1,870)	(24,497)	30,223	5,940	291,777	2,890	39,694	158,367	66,130	63,159	23,218	5,860	-	-	-	-	-	-	-	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	(50)	(99)	15	(73)	(102)	(121)	(250)	926	(1,903)	2,514	2,343	(1,409)	762	328	457	214	(237)	-	-	-	-	-	-	-	-	-
Political Subdivision	500085	Jamestown Parks and Recreation District	(963)	(4,272)	(1,035)	(1,921)	(7,027)	1,926	24,563	136,351	224,193	70,064	124,654	(80,922)	107,012	73,767	37,146	8,339	(12,240)	-	-	-	-	-	-	-	-	-
Political Subdivision	500091	Ramsey County Water Resource District	80	(40)	(268)	(49)	(12)	1,243	(1,206)	10,283	1,634	(81)	(11,98)	(55,233)	(42,053)	(10,477)	(11,577)	(11,633)	(8,346)	-	-	-	-	-	-	-	-	-
Political Subdivision	500107	Grand Forks & Grand Forks Metropolitan Planning	(364)	(434)	(791)	(824)	1,950	(660)	30,577	17,686	(9,409)	(116)	(105,180)	(7,439)	(68,791)	(23,195)	(23,681)	(20,660)	(1,255)	-	-	-						

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

Judges

		During Year Ending Recognition Period	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions											
			3.92	4.3761	4.2897	4.3537	4.4255	4.2770	3.92	4.3761	4.2897	4.3537	4.4255	4.2770												
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2022	2023	2024	2025	2026	Thereafter					
State	018000	ND Supreme Court	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$(52,587)	\$	\$(21,681)	\$	\$(21,681)	\$	\$(9,225)	\$	-	\$	-
		Total Judges System	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	\$(52,587)	\$	\$(21,681)	\$	\$(21,681)	\$	\$(9,225)	\$	-	\$	-

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Public Safety with Prior Main System Service

Employer Type		Employer ID	Employer	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																									
				Contributions																									
				2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Thereafter								
During Year Ending Recognition Period				5.8647	5.7816	5.8355	5.9581	6.1352	6.7228	5.86	5.7816	5.8355	5.9581	6.1352	6.7228														
				Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred													
City	200010	City Of Cavalier	\$ 1,496	\$ 2,479	\$ 945	\$ (1,688)	\$ (158)	\$ 1,348	\$ (7,686)	\$ (7,646)	\$ (631)	\$ (8,065)	\$ (9,383)	\$ (12,626)	\$ (21,472)	\$ (5,513)	\$ (4,826)	\$ (4,801)	\$ (3,233)	\$ (1,889)	\$ (1,210)								
City	200014	City of Grand Forks	-	-	-	-	-	(400,557)	-	-	-	-	-	3,372,505	2,529,878	442,070	442,070	442,070	442,070	319,528									
City	200016	City Of Ellendale	1,119	(638)	533	409	(887)	917	(2,771)	329	(3,339)	(3,149)	(1,974)	(10,727)	(12,565)	(2,909)	(2,786)	(2,365)	(1,925)	(1,524)	(1,056)								
City	200028	City Of Thompson	4,328	(813)	797	(145)	(65)	487	-	8,898	(1,606)	(1,567)	(1,093)	(5,409)	(4,979)	(1,322)	(1,198)	(921)	(756)	(530)									
City	200029	City Of Williston	23,445	17,579	(21,355)	13,782	(135,941)	57,891	(254,880)	(24,029)	740,973	(48,529)	229,828	(1,002,692)	(532,754)	(8,619)	(28,033)	(130,821)	(125,234)	(138,468)	(101,579)								
City	200030	City Of Bowman	3,357	1,904	(523)	912	5,480	907	(36,119)	(8,117)	737	(2,208)	(17,485)	(2,745)	(11,070)	(3,249)	(2,419)	(2,436)	(2,230)	(536)	(200)								
City	200055	City of Watford City	-	-	-	-	25,977	-	-	-	-	-	-	501,632	449,128	78,481	78,481	78,481	78,481	56,723									
City	200070	City Of Powers Lake	2,355	(1,483)	352	1,685	(1,893)	961	(25,619)	(393)	(7,227)	(13,865)	8,548	(10,834)	(12,382)	(3,858)	(3,413)	(2,344)	(384)	(1,324)	(1,059)								
City	200085	City of Lincoln	-	-	-	-	(17,494)	(952)	-	-	-	-	80,176	(7,584)	34,982	8,947	8,947	8,947	8,947	110	(916)								
City	200089	City of Surrey	-	-	-	-	(16,547)	3,400	-	-	-	-	-	42,844	(51,749)	(23,432)	(2,906)	(2,906)	(2,906)	(6,611)	(5,197)								
City	200094	City of West Fargo	-	-	-	(145,777)	(26,321)	21,637	-	-	-	805,919	(72,374)	(101,518)	193,231	82,828	82,828	78,188	(27,969)	(14,055)	(8,589)								
City	200103	City Of Burlington	2,307	(686)	728	554	(1,949)	(487)	(6,694)	(237)	(2,235)	(5,960)	(4,355)	7,154	(1,857)	(1,325)	(1,160)	(907)	(36)	856	715								
County	300001	Adams County	1,879	(1,374)	672	7,083	(1,375)	7,636	2,977	801	(3,026)	(28,049)	1,111	(27,011)	(27,898)	(6,923)	(6,783)	(6,296)	(2,925)	(2,888)	(2,083)								
County	300003	Benson County	3,566	(1,116)	(600)	2,313	1,894	6,668	(32,833)	1,164	(7,864)	(6,397)	(12,809)	(25,845)	(28,369)	(6,762)	(6,531)	(5,291)	(4,632)	(3,094)	(2,059)								
County	300006	Bowman County	2,840	(1,350)	178	(1,624)	2,381	2,454	(39,436)	(139)	(25,022)	5,343	(16,524)	(10,066)	(22,181)	(7,269)	(6,372)	(2,838)	(3,437)	(1,445)	(820)								
County	300009	Cass County	(298,174)	(28,416)	38,267	45,569	(53,797)	106,111	1,616,455	(11,078)	(240,993)	(230,622)	(226,921)	(1,050,917)	(1,154,458)	(257,432)	(246,738)	(216,051)	(186,293)	(146,726)	(101,578)								
County	300013	Dunn County	32,465	(348)	(9,904)	21,640	(5,029)	14,092	(161,946)	(15,370)	(10,859)	(38,905)	(34,838)	(38,744)	(65,075)	(18,742)	(16,034)	(12,298)	(10,163)	(6,548)	(2,650)								
County	300016	Foster County	-	-	-	(11,362)	(1,850)	432	-	-	-	36,514	(1,488)	(11,530)	792	2,026	2,026	1,852	(2,195)	(1,725)	(1,192)								
County	300020	Griggs County	1,761	(871)	153	(181)	(1,484)	1,251	(16,293)	(540)	(8,725)	(4,520)	(3,095)	(15,613)	(20,535)	(5,332)	(4,898)	(3,638)	(2,882)	(2,239)	(1,546)								
County	300027	McKenzie County	25,273	(41,415)	(4,675)	18,376	(46,953)	26,724	11,020	70,684	58,505	(53,216)	48,597	(334,462)	(257,265)	(38,174)	(43,650)	(51,107)	(45,507)	(45,739)	(33,088)								
County	300028	McLean County	15,276	(3,630)	3,394	5,274	(10,431)	10,930	(115,578)	27,710	(20,931)	(38,814)	(12,082)	(127,570)	(133,380)	(26,398)	(29,160)	(26,414)	(21,019)	(17,849)	(12,540)								
County	300044	Slope County	2,284	3,814	4,853	777	(1,051)	577	(19,971)	(9,748)	(3,058)	(2,633)	(1,621)	(7,217)	(8,609)	(2,228)	(1,481)	(1,720)	(1,424)	(1,044)	(712)								
County	300045	Stark County	32,021	5,566	14,819	6,488	(19,671)	26,969	(117,516)	(16,083)	(47,876)	16,588	(141,609)	(141,171)	(36,567)	(33,396)	(24,208)	(17,555)	(17,117)	(12,328)									
County	300048	Towner County	-	-	-	-	(16,057)	2,663	-	-	-	-	71,266	(29,431)	14,425	5,017	5,017	5,017	(2,767)	(2,876)									
County	300050	Walsh County	-	-	-	-	(35,473)	-	-	-	-	-	263,498	194,107	33,918	33,918	33,918	33,918	33,918	24,517									
County	300051	Ward County	110,261	15,474	(18,525)	8,950	(727)	4,177	(219,327)	9,995	(101,586)	(240,805)	(4,22)	(57,885)	(195,941)	(64,228)	(64,286)	(45,461)	(8,176)	(8,016)	(5,774)								
County	300052	Wells County	-	-	-	-	(10,610)	168	-	-	-	-	48,574	(19,552)	9,357	3,370	3,370	3,370	(2,037)	(2,086)									
County	300053	Williams County	63,981	35,459	(14,506)	57,253	(52,151)	50,101	(441,409)	4,362	(163,347)	(46,855)	(23,033)	(473,264)	(456,286)	(98,547)	(98,917)	(73,526)	(75,199)	(64,598)	(45,499)								
Political Subdivision	500041	Bismarck Rural Fire Protection	-	-	-	(49,487)	(5,640)	(3,201)	-	-	-	157,892	(8)	(45,554)	8,511	10,022	10,022	9,257	(8,173)	(7,374)	(5,243)								
State	012500	Attorney General's Office	58,880	(4,344)	16,890	8,565	(75,517)	65,028	(349,178)	(39,926)	(102,860)	(141,370)	(100,809)	(428,015)	(526,802)	(125,740)	(117,333)	(104,088)	(82,733)	(57,879)	(39,029)								
State of ND	054000	Adjutant General ND National Guard	8,241	(3,952)	(1,307)	2,363	(11,913)	13,304	216,802	9,364	(19,978)	(42,263)	(7,629)	(94,619)	(108,161)	(24,892)	(25,022)	(21,695)	(15,280)	(12,527)	(8,745)								
Political Subdivision	500123	Williston Rural Fire Protection District #1	-	-	-	4,422	-	-	-	-	-	-	-	-	2,196	742	742	712	-	-	-								
Total Public Safety with Prior Main System Service				\$ 98,961	\$ (8,161)	\$ 11,186	\$ (3,849)	\$ (505,756)	\$ 12,140	\$ (2)	\$ 1	\$ -	\$ -	\$ (1)	\$ 1	\$ (330,035)	\$ (80,444)	\$ (79,685)	\$ (81,237)	\$ (80,628)	\$ (9,340)	\$ 1,299							

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.

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



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

Public Safety without Prior Main System Service

During Year Ending Recognition Period			Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																						
			2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Contributions										
			5.4025	4.8165	4.7417	5.3789	5.6463	5.4903	5.4025	4.8165	4.7417	5.3789	5.6463	5.4903											
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2022	2023	2024	2025	2026	Thereafter				
City	200007	City of Beulah	\$	-	-	-	-	\$(6,631)	\$(431)	\$	-	\$	-	\$	-	\$(20,559)	\$171	\$(17,771)	\$(4,863)	\$(4,863)	\$(4,863)	\$(3,157)	\$(25)	\$	-
City	200027	City of Mandan		-	\$(14,080)	2,663	24,863	\$(28,651)	\$(8,452)		-	\$(87,986)	9,472	35,306	15,420	1,258	14,081	9,432	7,533	586	\$(2,826)	\$(644)		-	
City	200043	City of Dickinson		-	-	-	\$(80,964)	\$(34,785)	\$(1,813)		-	-	-	\$(348,776)		11,277	204,691	\$(83,935)	\$(83,935)	\$(34,311)	\$(2,571)	61		-	
City	200097	City Of Devils Lake		\$(101)	1,401	\$(1,734)	9,726	\$(9,695)	7,580	691	9,640	\$(23,460)	63,187	2,410	\$(1,197)	28,821	9,486	13,428	5,011	328	568		-		
City	200118	City of Berthold		435	\$(286)	73	694	\$(738)	313	821	420	\$(970)	4,006	419	\$(102)	1,903	715	856	312	\$(1)	21		-		
City	200126	City of Garrison		-	-	-	-	\$(4,031)	\$(114)		-	-	-	\$(4,742)	90	\$(5,685)	\$(1,558)	\$(1,558)	\$(1,558)	\$(1,007)	\$(4)		-		
County	300002	Barnes County		\$(3,711)	\$(5,212)	198	10,582	\$(8,090)	\$(2,870)	2,180	12,137	\$(3,780)	68,137	\$(4,779)	\$(2,459)	21,583	10,823	11,385	2,294	\$(2,445)	\$(474)		-		
County	300030	Morton County		6,907	23,679	2,096	31,004	\$(21,493)	\$(4,232)	\$(3,042)	52,993	21,837	148,165	\$(3,010)	1,795	65,168	32,271	28,526	7,835	\$(3,247)	\$(217)		-		
County	300040	Rolette County		\$(3,518)	\$(2,125)	\$(2,688)	7,823	\$(5,955)	12,170	\$(649)	12,797	\$(3,100)	57,244	4,226	\$(3,068)	34,199	12,545	13,449	5,934	1,459	812		-		
County	300041	Sargent County		-	-	-	\$(7,667)	\$(2,828)	\$(1,376)		-	-	\$(27,269)	\$(662)	1,030	\$(17,988)	\$(7,176)	\$(7,176)	\$(3,142)	\$(463)	\$(31)		-		
Total Public Safety without Prior Main System Service System			\$	12	\$ 3,377	\$ 608	\$(3,939)	\$(122,897)	\$ 775	\$	1	\$ 1	\$(1)	\$	-	\$ 2	\$(80,380)	\$(22,260)	\$(22,355)	\$(21,902)	\$(13,930)	\$ 67	\$	-	

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.

SECTION F

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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