# 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.

**Board Members** North Dakota Public Employees Retirement System December 10, 2021 Page 2

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.



## **Table of Contents**

		<u>Page</u>
Section A	Executive Summary	
	Executive Summary	
	Discussion	2
Section B	Financial Statements	
	Statement of Pension Expense	1
	Statement of Outflows and Inflows Arising from Current and Prior Periods	3
	Schedule of Recognition of Changes in Total Net Pension Liability from	
	Current and Prior Periods	6
	Statement of Details of Outflows and Inflows Arising from Current and Prior	
	Periods	
	Statement of Fiduciary Net Position	
	Statement of Changes in Fiduciary Net Position	17
Section C	Required Supplementary Information	
	Schedule of Changes in Net Pension Liability and Related Ratios Current Period .	
	Schedule of Changes in Net Pension Liability and Related Ratios Multiyear	
	Schedule of the Net Pension Liability Multiyear	
	Schedule of Contributions Multiyear	
	Notes to Schedule of Contributions	
	Schedule of Investment Returns Multiyear	
	Schedule of Reconciliation of Net Pension Liability	15
Section D	Notes to Financial Statements	
	Long-Term Expected Return on Plan Assets	1
	Sensitivity of Net Pension Liability to the Single Discount Rate Assumption	2
	Summary of Population Statistics	3
Section E	Schedules of Employer Allocations	
	Schedule of Net Pension Liability by Employer Type	1
	Net Pension Liability Discount Rate Sensitivity by Employer Type	2
	Schedule of Contributions by Employer Type	
	Schedule of Pension Amounts by Employer Type	
	Schedule of Net Deferred Outflows and Inflows by Year by Employer Type	
	Schedule of Net Pension Liability by Employer	
	Net Pension Liability Discount Rate Sensitivity by Employer	
	Schedule of Contributions by Employer	
	Schedule of Pension Amounts by Employer	
	Schedule of Net Deferred Outflows and Inflows by Year by Employer	46
	Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions	
	and Share of Contributions	56
Section F	Glossary of Terms	1



i

**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

		-	Publi	c Safety		
			with Prior Main	without Prior Main		
Membership	Main System	Judges	System Service	System Service	Total PERS	
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

			١	with Prior Main	v	vithout Prior Main	-	
	Main System	Judges	:	System Service		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.



Public Safety

Public Safety

#### **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.



#### **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.



#### **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

					Public	Safety	_	
				١	with Prior Main	without Prior Main		
A. Expense		Main System	Judges	5	Service System	Service System		Total PERS
1. Service Cost	Ş	226,377,574 \$	3,041,091	Ş	10,658,465	\$ 2,674,013	Ş	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) <sup>1</sup>		(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 <b>,22</b> 7,951 \$	(304,681)	\$	(395,736)	\$ 1,888,338	\$	168,415,872

<sup>1</sup> 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).

			Public	Safety
	Main System	Judges	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		-	eferred Inflows of Resources	Net Deferred Outflow (Inflows) of Resource		
1. Differences between expected and actual experience	\$	50,235,546	\$	108,160,369	\$	(57,924,823)	
<ol> <li>Assumption Changes</li> <li>Net Difference between projected and actual</li> </ol>		1,205,104,326		1,579,008,449		(373,904,123)	
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

	 ferred Outflows of Resources	D	eferred Inflows of Resources	 eferred Outflows ws) of Resources
1. Differences between expected and actual experience	\$ 17,995,017	\$	106,381,032	\$ (88,386,015)
<ol> <li>Assumption Changes</li> <li>Net Difference between projected and actual</li> </ol>	1,153,624,305		1,504,084,961	(350,460,656)
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	 Deferred Outflows ows) 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		 erred Inflows f Resources	 ferred Outflows vs) 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)
<ol><li>Net Difference between projected and actual</li></ol>				
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	 eferred Outflows ws) 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

	 rred Outflows f Resources	 ferred Inflows f 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)	
<ol><li>Net Difference between projected and actual</li></ol>					
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	 Deferred Outflows wws) 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

	 rred Outflows Resources	 erred Inflows 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	 ferred Outflows vs) of Resources
2022	\$ (624,893)
2023	(662,601)
2024	(529,255)
2025	(967,761)
2026	(666,844)
Thereafter	-
Total	\$ (3,451,354)



#### **Total PERS**

			Increase (Decrease) in Pension Expense Arising from difference between expected and actual experience									
	Difference between	Recognition	Total				Recognized i	n Year Ending Jun	e 30			
Year Ending	expected and actual	Period	Deferred									
June 30	experience	(Years)	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
2014	\$ 25,782,859	Varies by Plan	\$-	\$ 25,644,783	\$ 100,982	\$ 37,094	\$ - :	\$-\$	s - \$	-	\$-	\$ -
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	7,739,322	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

Increase (Decrease	) in Pension Expense Arisir	g from changes in assumptions

		Recognition	Total				Recognized	in Year Ending Jun	e 30			
Year Ending		Period	Deferred									
June 30	Changes in assumptions	(Years)	(2022-2027)	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)

	D	ifference between			Increase (D	ecrease) in Pensi	ion Expense Arisir	ng from net differ	ence between pro	jected and actual	earnings on pension	on plan investr	ments
	pr	ojected and actual	Recognition	Total				Recognized	in Year Ending Jun	ie 30			
Year Ending	earn	ings on pension plan	Period	Deferred									
June 30		investments	(Years)	(2022-2027)	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)	-	-

Increase (Decrease) in Pension Expense Arising fi	om All Courcos
increase (Decrease) in Pension Expense Arising in	om All Sources

				Increase (Decrease) in Pension Expense Arising from All Sources									
		Recognition	Total				Recognized	in Year Ending Jur	ne 30				
Year Ending		Period	Deferred										
June 30	Total Difference	(Years)	(2022-2027)	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	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)	



#### **Main System**

				In	crease (Decrease)	in Pension Expe	nse Arising from d	ifference betweer	n expected and actu	al experience	
	Difference between	Recognition	Total			R	tecognized in Year	Ending June 30			
Year Ending	expected and actual	Period	Deferred								
June 30	experience	(Years)	(2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ 24,957,025	5.7000	\$ -	\$ 24,957,025	\$-\$		\$-:	s - s	- \$	- \$	-
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	-

Increase (Decrease) in Pension Expense Arising from changes in assumption	ıs
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					incr	ease (Decrease) in	Pension Expense	Arising from cha	nges in assumptio	115	
		Recognition	Total			I	Recognized in Yea	r Ending June 30			
Year Ending		Period	Deferred								
June 30	Changes in assumptions	(Years)	(2022-2026)	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)	-

	Difference between			Increase (Decreas	se) in Pension Exp	ense Arising fron	n net difference b	etween projected	l and actual earnir	igs on pension plan i	investments
	projected and actual	Recognition	Total			F	Recognized in Yea	r Ending June 30			
Year Ending	earnings on pension pla	n Period	Deferred								
June 30	investments	(Years)	(2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ (154,875,24	1) 5.0000	\$ -	\$ (154,875,241)	-	\$-	\$ -	\$-	\$-	\$-\$	-
2015	98,213,52	5.0000	-	98,213,520	-	-	-	-	-	-	-
2016	173,740,46	5 5.0000	-	138,992,372	34,748,094	-	-	-	-	-	-
2017	(113,671,75	3) 5.0000	-	(68,203,053)	(22,734,351)	(22,734,349)	-	-	-	-	-
2018	(36,432,80	4) 5.0000	(7,286,560)	(14,573,122)	(7,286,561)	(7,286,561)	(7,286,560)	-	-	-	-
2019	66,250,78	1 5.0000	26,500,313	13,250,156	13,250,156	13,250,156	13,250,156	13,250,157	-	-	-
2020	123,868,29	7 5.0000	74,320,979	-	24,773,659	24,773,659	24,773,659	24,773,659	24,773,661	-	-
2021	(600,134,43	5) 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)	-

						Increase (Decr	ease) in Pension E	opense Arising fro	m All Sources		
		Recognition	Total				Recognized in Yea	r Ending June 30			
Year Ending		Period	Deferred								
June 30	Total Difference	(Years)	(2022-2026)	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)	-



Judges

	Difference between	Recognition	Total	In	crease (Decrease) ir		e Arising from diffe		expected and actu	al experience	
Year Ending June 30	expected and actual experience	Period (Years)	Deferred (2022-2026)	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	-

					Increas	e (Decrease) în Po	ension Expense Ar	ising from change	es in assumptions		
		Recognition	Total			Rec	ognized in Year Er	nding June 30			
Year Ending		Period	Deferred								
June 30	Changes in assumptions	(Years)	(2022-2026)	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)	-

Increases (Decreases) in Pension Expanses Arising from changes in accumptions

	1	Difference between			Increase (Decrease)	in Pension Exper	se Arising from r	net difference betv	veen projected a	nd actual earnings	on pension plan in	vestments
	p	rojected and actual	Recognition	Total			Re	cognized in Year E	nding June 30			
Year Ending	ear	nings on pension plan	Period	Deferred								
June 30		investments	(Years)	(2022-2026)	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)	-

						ncrease (Decreas	e) in Pension Expe	ense Arising from	All Sources		
		Recognition	Total			Re	cognized in Year E	nding June 30			
Year Ending		Period	Deferred								
June 30	Total Difference	(Years)	(2022-2026)	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)	-



#### **Public Safety with Prior Main System Service**

				Inci	rease (Decrease)	n Pension Expense	e Arising from diffe	erence between e	xpected and actu	al experience		
	Difference between	Recognition	Total				Recognized i	in Year Ending Jun	e 30			
Year Ending	expected and actual	Period	Deferred									
June 30	experience	(Years)	(2022-2027)	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	5,886,263	5,249,128	5,306,116	5,359,452	5,568,098	5,440,835	3,918,253

						Increase (Decre	ease) in Pension E	xpense Arising fro	m changes in ass	umptions		
		Recognition	Total				Recognized	in Year Ending Ju	ne 30			
Year End	ding	Period	Deferred									
June 3	0 Changes in assumptions	(Years)	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
2014	ļ Ş ·	<ul> <li>Varies by Plan*</li> </ul>	\$-	\$-\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	-
2015	(1,249,599	<ol> <li>Varies by Plan*</li> </ol>	-	(1,062,526)	(187,073)	-	-	-	-	-	-	-
2016	479,280	5.8647	-	326,892	81,723	70,665	-	-	-	-	-	-
2017	13,852,521	L 5.7816	1,872,686	7,187,901	2,395,967	2,395,967	1,872,686	-	-	-	-	-
2018	3 2,598,029	5.8355	817,185	890,422	445,211	445,211	445,211	371,974	-	-	-	-
2019	) (10,179,710	0) 5.9581	(5,054,060)	(1,708,550)	(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	L) 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)
Tota	I		(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)

		0	)ifference between			Increase (D	ecrease) in Pensi	on Expense Arisir	ıg from net differ	ence between proj	jected and actual	earnings on pensi	on plan inves	tments	
		р	rojected and actual	Recognition	Total				Recognized	in Year Ending Jun	e 30				
۱	'ear Ending	earr	nings on pension plan	Period	Deferred										
	June 30		investments	(Years)	(2022-2027)	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)	-		-

						Increas	e (Decrease) in Pe	ension Expense Ari	sing from All Sour	ces		
		Recognition	Total				Recognize	d in Year Ending Ju	ne 30			
Year Ending		Period	Deferred									
June 30	Total Difference	(Years)	(2022-2027)	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.



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

							Incre	ease (Decrease)	n Pension Exp	ense	Arising from diffe	erence between e	expected and actu	al experience	
	Dif	ference between	Recognition	Total	_					Rec	ognized in Year Er	nding June 30			
Year Ending	exp	pected and actual	Period	Deferred											
June 30		experience	(Years)	(2022-2026		2019 & Prior		2020	2021		2022	2023	2024	2025	2026
2014	\$	317,299	7.59	\$	- 5	\$ 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	(29,68	33)	(80,046	)	(40,023)	(40,023)		(29,683)	-	-	-	-
2019		(559,665)	5.3789	(247,52	1)	(104,048	)	(104,048)	(104,048)		(104,048)	(104,048)	(39,425)	-	-
2020		253,765	5.6463	163,87	7	-		44,944	44,944		44,944	44,944	44,944	29,045	-
2021		(502,566)	5.4903	(411,02	9)	-		-	(91,537)		(91,537)	(91,537)	(91,537)	(91,537)	(44,881)
Total				(524,35	6)	79,254		(59,289)	(167,770)		(180,324)	(150,641)	(86,018)	(62,492)	(44,881)

					Increas	e (Decrease) in Pe	ension Expense Ar	ising from change	es in assumptions		
		Recognition	Total			Rec	ognized in Year E	nding June 30			
Year Ending		Period	Deferred								
June 30	Changes in assumptions	(Years)	(2022-2026)	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)
	(6,964,668)	5.4903		2,064,770	1,865,258	11 1	1	11 1 1	12 2 7	1	

Increase (Decrease) in Poncian Expanse Arising from changes in accumptions

	Difference betw	een			Increase (Decrease	) in Pension Exper	nse Arising from r	net difference betw	veen projected a	nd actual earnings	on pension plan in	vestments
	projected and ac	tual	Recognition	Total			Re	cognized in Year E	nding June 30			
Year Ending	earnings on pensio	on plan	Period	Deferred								
June 30	investments		(Years)	(2022-2026)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026
2014	\$ (!	96,945)	5.00	\$ -	\$ (96,945) \$	- \$	- \$	- \$	- \$	- \$	- \$	-
2015	1	09,495	5.00	-	109,495	-	-	-	-	-	-	-
2016	2	33,031	5.0000	-	186,424	46,607	-	-	-	-	-	-
2017	(2	10,189)	5.0000	-	(126,114)	(42,038)	(42,037)	-	-	-	-	-
2018	(1	06,207)	5.0000	(21,243)	(42,482)	(21,241)	(21,241)	(21,243)	-	-	-	-
2019	2	12,504	5.0000	85,001	42,501	42,501	42,501	42,501	42,500	-	-	-
2020	4	56,551	5.0000	273,931	-	91,310	91,310	91,310	91,310	91,311	-	-
2021	(2,1	90,629)	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)	-

						h	ncrease (Decr	ease	e) in Pension Expe	nse Arising from	All Sources			
		Recognition	Total					Rec	ognized in Year Ei	nding June 30				
Year Ending		Period	Deferred											
June 30	Total Difference	(Years)	(2022-2026)	2019 & Prior	2020		2021		2022	2023	2024	2025	1	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)

# GRS

#### **Total PERS**

	Total Deferred					low of Resources I in Year Ending Ju				
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 50,235,54	6 \$ 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	1,205,104,3	6 525,228,162	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	1,255,339,8	2 621,454,069	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				(Inflo	ws) of Resources				
	Deferred				Recognized	l in Year Ending Ju	ne 30			
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (108,160,3	9) \$ (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	(1,579,008,4	9) (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	(402,902,2	(50,615,480)	-	(116,700,046)	(93,040,810)	(85,437,351)	(99,257,271)	(125,166,789)	-	-
Total	(2,090,071,0	9) (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			Increase (Dec	crease) in Pension	Expense Arising f	rom Assets and Li	abilities		
	Deferred				Recognized	l in Year Ending Ju	ne 30			
	(2022-2027)	2019 & Prior	2020	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ (431,828,94	6) \$ 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	(402,902,2	1) 13,198,346	44,455,411	(116,700,046)	(93,040,810)	(85,437,351)	(99,257,271)	(125,166,789)	-	-
Total	(834,731,1	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)



#### **Main System**

	Total Deferred				Outflow of Recognized in Yea				
	(2022-2026)	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				(Inflows) of	Resources			
	Deferred				Recognized in Yea	ar Ending June 30			
	(2022-2026)	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		In	crease (Decrease)	) in Pension Expen	se Arising from A	ssets and Liabilitie	s	
	Deferred				Recognized in Yea	ar Ending June 30			
	(2022-2026)	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)	-



### Judges

	Total Deferred			Re	Outflow of Res cognized in Year En				
	(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	-
	Total				(Inflows) of Res	ources			
	Deferred			Re	cognized in Year En	nding June 30			
	(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)	-
	Total		Incre	ase (Decrease) in	Pension Expense A	Arising from Asse	ts and Liabilities		
	Deferred			Re	cognized in Year En	nding June 30			
	(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) \$	-

	(2022 2020)	2013 0 11101	2020	2021	2022	2025	2024	2025	2020
es	\$ (1,717,361)	\$ (2,050,779) \$	3,492,698 \$	16,621 \$	(144,105) \$	586,229 \$	(1,326,786) \$	(832,699) \$	-
	(5,924,717)	132,110	779,062	(1,795,116)	(1,351,396)	(1,211,366)	(1,451,035)	(1,910,920)	-
	(7,642,078)	(1,918,669)	4,271,760	(1,778,495)	(1,495,501)	(625,137)	(2,777,821)	(2,743,619)	-



Total Assets Total

#### Public Safety with Prior Main System Service

	Total Deferred				Outflow of R Recognized	esources I in Year Ending Ju	ne 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				(Inflows) of R	esources				
	Deferred				Recognized	l in Year Ending Ju	ne 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 <i>,</i> 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		Incre	ase (Decrease) in	Pension Expense	Arising from Asse	ets and Liabilities			
	Deferred				Recognized	l in Year Ending Ju	ne 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)



#### Public Safety without Prior Main System Service

	Total			_	Outflow of Re				
	Deferred				cognized in Year E	*			
	(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 <i>,</i> 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	-
	Total				(Inflows) of Re	sources			
	Deferred			Re	cognized in Year E	nding June 30			
	(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 <i>,</i> 585) \$	(130,962) \$	(91 <i>,</i> 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)
	Total		Incre	ase (Decrease) in	Pension Expense	Arising from Asset	ts and Liabilities		
	Deferred			Re	cognized in Year E	nding June 30			
	(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 <i>,</i> 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)



	Fiscal Ye	ear 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	\$ 3,154,351,139	\$ 3,949,722,700



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

						Fiscal Ye	ar Endi	ing				
				June 30, 2020						June 30, 2021		
				Public Safety with Prior Main System	lic Safety without or Main System					lic Safety with r Main System	c Safety without r Main System	
Additions	Main System	Judges		service	service	Total PERS	N	/lain System	Judges	service	service	Total PERS
Contributions:												
From employer	\$ 78,110,561			. , ,	\$ 977,712	\$ 85,504,033	\$	83,508,849	\$ ,,	\$ 5,470,675	\$ 896,633	\$ 91,265,640
From employee	77,718,958	673,3	10	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	2,243,8	16	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	1,822,7	01	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	4,066,5	17	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	3,236,6	30	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	11,7	52	62,343	 16,628	 2,729,759		2,475,682	 7,207	 70,701	 15,596	 2,569,186
Total deductions	214,779,563	3,248,4	32	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	818,0	85	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	55,455,0	75	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	\$ 56,273,1	50 5	\$ 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	Saf	ety	
			with	n Prior Main System	١	without Prior Main	
Total Pension Liability	Main System	Judges		Service		System Service	Total PERS
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 <sup>1</sup>	(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 <sup>2</sup>	 6,157,520,698	63,768,454		139,828,360		18,682,804	6,379,800,316
Total Pension Liability - Ending (a) <sup>2</sup>	\$ 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%

<sup>1</sup> Includes difference in liability due to change in the single discount rate assumption.

<sup>2</sup> 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.



#### **Total PERS**

Fiscal year ending June 30,	2021	2020	2019	2018	2017	<b>2016</b> <sup>1</sup>	2015 <sup>1</sup>	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 <sup>2</sup>	(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) (1	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 <sup>3</sup>	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 2,0	699,324,809
Total Pension Liability - Ending (a) <sup>3</sup>	\$ 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 \$ 2,9	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) (1	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 1,9	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 \$ 2,3	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 %

<sup>1</sup> Benefit Changes include liability attributable to transfer of members.

<sup>2</sup> 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.

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



#### **Main System**

Fiscal year ending June 30,	 2021	2020	2019	2018	2017	2016 <sup>1</sup>	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 <sup>2</sup>	(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 <sup>3</sup>	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) <sup>3</sup>	\$ 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 %

<sup>1</sup> Benefit Changes include liability attributable to transfer of members.

<sup>2</sup> 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.

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



#### 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 <sup>1</sup>	(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 <sup>2</sup>	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) <sup>2</sup>	\$ 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)

<sup>1</sup> 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.

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



Fiscal year ending June 30,	 2021	2020	2019	2018	2017	<b>2016</b> <sup>1</sup>	2015 <sup>1</sup>		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 <sup>2</sup>	(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 <sup>3</sup>	 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) <sup>3</sup>	\$ 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 %	ò	44.68 %

#### Public Safety with Prior Main System Service

<sup>1</sup> Benefit Changes include liability attributable to transfer of members.

<sup>2</sup> 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.

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



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 <sup>1</sup>	(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 <sup>2</sup>	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) <sup>2</sup>	\$ 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)%

#### Public Safety without Prior Main System Service

<sup>1</sup> Includes difference in liability due to assumption changes from the experience study (fiscal year 2020), change in the single discount rate assumption (in fiscal year 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.

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



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

#### **Total PERS**

	Total		Plan Net Position									
FY Ending	Pension	Plan Net	Net Pension	as a % of Total	Covered	as a % of						
June 30,	Liability	Position	Liability	Pension Liability	Payroll <sup>1</sup>	Covered Payroll						
2014	\$2,918,552,143	\$ 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 %						

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

Ten fiscal years will be built prospectively.



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

#### **Main System**

	Total			Plan Net Position		Net Pension Liability
FY Ending	Pension	Plan Net	Net Pension	as a % of Total	Covered	as a % of
June 30,	Liability	Position	Liability	Pension Liability	Payroll <sup>1</sup>	Covered Payroll
2014	\$2,846,579,777	\$ 2,211,858,402	\$ 634,721,375	77.70 %	\$ 865,868,265	73.30 %
2015	2,976,071,808	2,296,088,880	679,982,928	77.15 %	946,197,522	71.86 %
2016	3,299,381,100	2,324,783,623	974,597,477	70.46 %	1,007,764,043	96.71 %
2017	4,227,873,933	2,620,545,753	1,607,328,180	61.98 %	1,020,843,253	157.45 %
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 <sup>1</sup>		ension Liability as a % of /ered Payroll
2014	\$ 38,989,792	\$	42,713,635	\$ (3	,723,843)	10	9.55 %	\$	6,598,981	(56.43)%
2015	39,381,443		44,137,412	(4	,755,969)	11	2.08 %		6,964,502	(68.29)%
2016	39,819,443		44,269,616	(4	,450,173)	11	1.18 %		7,937,062	(56.07)%
2017	45,789,468		49,576,578	(3	,787,110)	10	8.27 %		7,866,090	(48.14)%
2018	47,011,600		53,493,730	(6	,482,130)	11	3.79 %		8,008,841	(80.94)%
2019	44,558,881		55,455,075	(10	,896,194)	12	4.45 %		8,164,306	(133.46)%
2020	63,768,454		56,273,160	7	,495,294	88	8.25 %		8,438,678	88.82 %
2021	53,424,304		68,256,490	(14	,832,186)	12	7.76 %		8,654,665	(171.38)%

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

Ten fiscal years will be built prospectively.



FY Ending	Total Pension	Plan Net		let Pension		Net Position % of Total		Covered		ension Liability as a % of
June 30,	 Liability	 Position		Liability		Pension Liability		Payroll <sup>1</sup>	Covered Payroll	
2014	\$ 30,791,599	\$ 24,806,508	\$	5,985,091	8	80.56 %	\$	13,394,927		44.68 %
2015	34,317,782	28,691,976		5,625,806	8	3.61 %		16,732,974	:	33.62 %
2016	53,865,148	42,406,694		11,458,454	7	8.73 %		28,225,868		40.60 %
2017	73,040,417	51,024,228		22,016,189	6	9.86 %		28,765,678		76.54 %
2018	82,162,213	58,857,977		23,304,236	7	1.64 %		34,521,069		67.51 %
2019	79,027,641	67,134,798		11,892,843	8	84.95 %		40,291,954	:	29.52 %
2020	139,828,360	74,280,460		65,547,900	5	3.12 %		45,383,846	1	.44.43 %
2021	128,468,679	111,897,170		16,571,509	8	37.10 %		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 <sup>1</sup>		Net Pension Liability as a % of Covered Payroll
2014	\$	2,190,975	\$	2,204,318	\$	(13,343)	100.61 %	\$	2,589,887	(0.52)%
2015		2,675,506		2,792,541		(117,035)	104.37 %		3,641,404	(3.21)%
2016		3,499,776		3,435,724		64,052	98.17 %		4,621,494	1.39 %
2017		7,667,872		6,689,031		978,841	87.23 %		5,896,777	16.60 %
2018		9,479,781		8,509,494		970,287	89.76 %		6,110,843	15.88 %
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)%

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

Ten fiscal years will be built prospectively.



### Schedule of Contributions Multiyear Last 10 Fiscal Years

#### **Total PERS**

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution		Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 107,851,326	\$	61,661,050	\$ 46,190,276	\$ 888,452,060	6.94 %
2015	107,513,973		70,842,535	36,671,438	973,536,402	7.28 %
2016	124,336,167		77,080,576	47,255,591	1,048,548,467	7.35 %
2017	116,564,200		78,933,571	37,630,629	1,063,371,798	7.42 %
2018	125,714,098		80,727,209	44,986,889	1,075,957,954	7.50 %
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 %

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

Ten fiscal years will be built prospectively.



### Schedule of Contributions Multiyear Last 10 Fiscal Years

#### **Main System**

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$ 105,092,504	\$ 58,872,974	\$ 46,219,530	\$ 865,868,265	6.80 %
2015	104,636,238	67,669,374	36,966,864	946,197,522	7.15 %
2016	121,358,455	72,960,488	48,397,967	1,007,764,043	7.24 %
2017	112,981,892	74,023,555	38,958,337	1,020,843,253	7.25 %
2018	122,272,212	75,666,300	46,605,912	1,027,317,202	7.37 %
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,	D	Actuarially etermined ontribution	Actual Contribution		Contribution Deficiency (Excess)		 Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$	1,099,249	\$	1,159,604	\$	(60,355)	\$ 6,598,981	17.57 %
2015		1,030,705		1,225,358		(194,653)	6,964,502	17.59 %
2016		781,713		1,364,327		(582,614)	7,937,062	17.19 %
2017		734,399		1,407,326		(672,927)	7,866,090	17.89 %
2018		393,904		1,413,703		(1,019,799)	8,008,841	17.65 %
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 %

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

Ten fiscal years will be built prospectively.



#### Public Safety with Prior Main System Service

FY Ending June 30,	Actuariall Determine Contributio	ed	Actual Contribution	D	ntribution eficiency (Excess)	 Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$    1,449,4	458 \$	1,385,958	\$	63 <i>,</i> 500	\$ 13,394,927	10.35 %
2015	1,577,0	004	1,638,384		(61,380)	16,732,974	9.79 %
2016	1,828,	196	2,384,097		(555 <i>,</i> 901)	28,225,868	8.45 %
2017	2,514,	572	3,005,338		(490,666)	28,765,678	10.45 %
2018	2,602,	245	3,175,608		(573 <i>,</i> 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,	De	ctuarially termined ntribution	Actual ntribution	,			Covered Payroll <sup>1</sup>	Actual Contribution as a % of Covered Payroll
2014	\$	210,115	\$ 242,514	\$	(32,399)	\$	2,589,887	9.36 %
2015		270,026	309,419		(39 <i>,</i> 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 %

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

Ten fiscal years will be built prospectively.



### **Notes to Schedule of Contributions**

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	I 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	l to Determine GASB 67/68 Net Pension Liability:
Valuation Date	July 1, 2021
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Educiary Net Position (Market value of assets no asset smoothing)

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 Return <sup>1</sup>
2014	
2015	
2016	
2017	
2018	
2019	
2020	
2021	

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



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

### **Total PERS**

Ten fiscal years will be built prospectively.



### **Main System**

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



FY Ending June 30,	Be	ginning Net Pension Liability (1)	 Pension Expense (2)	Employer ntributions (3)	New Net Deferred ows)/Outflows (4)	Prior	cognition of Net Deferred ws)/Outflows (5)	(6)=	Ending Net Pension Liability (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 with Prior Main System Service

### Public Safety without Prior Main System Service

FY Ending June 30,	ginning Net Pension Liability (1)	 Pension Expense (2)	mployer ntributions (3)	New Net Deferred ows)/Outflows (4)	Prior	cognition of Net Deferred ws)/Outflows (5)	Ending Net Pension Liability .)+(2)-(3)+(4)-(5)
2014	\$ 321,740	\$ (290,507)	\$ 242,514	\$ 197,938	\$	-	\$ (13,343)
2015	(13,343)	250,951	309,419	(22 <i>,</i> 809)		22,416	(117,036)
2016	(117,035)	352,776	371,664	224,326		24,351	64,052
2017	64,052	(989 <i>,</i> 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.



# **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.

			Allocation-Weighted
		Long-Term Expected	Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return	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 %

### **System Asset Allocation**

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.



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.

		Current Single Discount	nt								
	1% Decrease	<b>Rate Assumption</b>	1% Increase								
System	6.00%	7.00%	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

			Public	Safety	
				without Prior	
			with Prior Main	Main Service	
	Main System	Judges	Service System	System	Total PERS
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

				A	s of June 30, 2	2020							As	of June 30, 2	2021			
Employer		2020 Payroll <sup>1</sup>	Current Contribution Rate		Estimated 2020-2021 Contribution		portionate Share	Net Pension Liability under urrent Discount Rate	2	2021 Payroll <sup>1</sup>	Con	urrent tribution Rate	2	Estimated 021-2022 Ontribution	•	ortionate Share	Li	Net Pension ability under rrent Discount Rate
Main System			- <u></u>															
City	\$	125,577,546	7.16%	\$	8,991,353		11.383845%	\$ 358,138,202	\$	124,549,356		7.26%	\$	9,042,279	1	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	1	6.868570%		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	1	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	2	4.290020%		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	2	26.093965%		271,977,543
Subtotal	\$	1,103,120,700	7.16%	\$	78,983,444		99.999997%	\$ 3,146,021,320	\$	1,132,390,740		7.26%	\$ 8	82,211,568	9	9.999996%	\$	1,042,300,508
Judges System	\$	8,438,678	17.52%	\$	1,478,456	1	.00.00000%	\$ 7,495,294	\$	8,654,665		17.52%	\$	1,516,297	10	0.000000%	\$	(14,832,186)
Public Safety with Prior Ma	ain S	Service System <sup>2</sup>																
City	\$	14,054,723	9.81%	\$	1,378,768		30.968559%	\$ 20,299,240	\$	27,025,914		9.81%	\$	2,651,241	4	13.920648%	\$	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	2	6.892956%		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	\$	45,383,845	9.81%	\$	4,452,154	1	.00.000001%	\$ 65,547,901	\$	61,533,503		9.81%	\$	6,036,436	10	0.00000%	\$	16,571,507
Public Safety without Prior	r Ma	ain Service Syste	m															
City	\$	6,962,103	7.93%	\$	552,096		64.316726%	\$ 4,106,352	\$	7,262,182		7.93%	\$	575,891	e	5.442556%	\$	(1,452,544)
County		3,862,613	7.93%		306,306		35.683273%	 2,278,227		3,834,851		7.93%		304,104	3	34.557444%		(767,028)
Subtotal	\$	10,824,716	7.93%	\$	858,402		99.999999%	\$ 6,384,579	\$	11,097,033		7.93%	\$	879,995	10	0.00000%	\$	(2,219,572)
Total PERS	\$	1,167,767,939		\$	85,772,456	<b>_</b>		\$ 3,225,449,094	\$	1,213,675,941			\$ 9	90,644,296			\$	1,041,820,257

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

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



	As of June 30, 2021												
					Net Pension		Net Pension						
			Net Pension	I	Liability under		Liability at						
	Proportionate	Lia	bility at Discount	Cu	urrent Discount	Dis	count Rate 1%						
Employer	Share	F	Rate 1% Lower		Rate	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 Ma	ain Service System <sup>1</sup>												
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 Syste	m											
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						

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



### Schedule of Contributions by Employer Type Fiscal Year Ended June 30, 2021

Employer	Proportionate Share		Statutory Required Contribution	Re	ntribution in lation to the Statutory Required contribution	-	ontribution Deficiency (Excess)	 Covered Payroll <sup>1</sup>	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 <i>,</i> 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 Ma	ain Service System <sup>2</sup>								
City	43.920648%	\$	2,402,757	\$	2,114,286	\$	288 <i>,</i> 471	\$ 27,025,914	7.82%
County	46.892956%		2,565,362		2,790,842		(225 <i>,</i> 480)	28,854,878	9.67%
State	6.545121%		358,062		423,090		(65 <i>,</i> 028)	4,027,442	10.51%
State of ND	1.424687%		77,940		91,244		(13,304)	876 <i>,</i> 660	10.41%
Political Subdivision	1.216588%		66,556		63 <i>,</i> 355		3,201	748,609	8.46%
Subtotal	100.00000%	\$	5,470,677	\$	5,482,817	\$	(12,140)	\$ 61,533,503	8.91%
Public Safety without Prior	r Main Service Syste	m							
City	65.442556%	\$	586,780	\$	583,863	\$	2,917	\$ 7,262,182	8.04%
County	34.557444%		309 <i>,</i> 854		313,546		(3,692)	3,834,851	8.18%
Subtotal	100.00000%	\$	896,634	\$	897,409	\$	(775)	\$ 11,097,033	8.09%
Total PERS		\$	91,265,641	\$	91,813,662	\$	(548,021)	\$ 1,213,675,941	
						_			

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

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



### Schedule of Pension Amounts by Employer Type

			Defe	rred Outflows of Reso	urces				Defe	erred I	Inflows of Resou	urces						Pen	sion 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 Do Outflo Reso	ws of	Differences between Expected and Actual Experience	Changes of ssumptions	Pr Actu E	et Difference between rojected and Jal Investment Earnings on Yension Plan nvestments	Pro I Con	Changes in opportion and bifferences between Employer rributions and Share of ntributions	I	al Deferred nflows of Resources	s	roportionate ihare of Plan nsion Expense	Defe fror Pro E Betw Cont	mortization of rred Amounts in Changes in opportion and offerences reen Employer rributions and oportionate Share of intributions	τε	stal 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 Ma	in Service System <sup>1</sup>																				
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 Syste	em																			
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

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



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

						Sch	edule of Deferre	d Ou	tflows/(Inflows)		
	Proportionate										
Employer	Share	T	otal 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 Ma	in Service System <sup>1</sup>										
City	43.920648%	\$	3,369,263	1,914,671	\$ 1,135,156	\$	794,785	\$	1,253,352	\$ (789 <i>,</i> 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	100.00000%	\$	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 Syste	m									 
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	100.00000%	\$	(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)

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



#### **Main System**

					As of June 3	0, 2020				As of June 30, 20	21	
Employer Type	_Employer ID	Employer	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
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	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	019000	ND Public Employees Retirement System	1,878,331	7.16%	134,488	0.170274%	4,427,951 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 of ND 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%	136,876	0.173297%	5,451,961	2,083,266	7.26%	151,245	0.183971%	1,917,531
State	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	0.474481%	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	5,188,840	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	0.057221%	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	031200	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	4,713,900	7.16%	20,910	0.026474%	13,445,705	4,589,149	7.26%	8,711	0.010596%	4,224,048
State of ND	032100	Veterans Affairs Department	403,476	7.16%	28,889	0.036576%	1,150,689	435,689	7.26%	31,631	0.038475%	401,025
State of ND 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
		Protection & Advocacy Project	1,848,479		132,351	0.167568%	5,271,725	1,803,253		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	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	0.820307%	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%	43,558,502 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



					As of June 30, 20	020				As of June 30, 20	21	
	5	Tentera	2020 2	Current Contribution	Estimated 2020-2021	Proportionate	Net Pension Liability under Current Discount	2021 Payroll	Current Contribution	Estimated 2021-2022	Proportionate	Net Pension Liability under Current Discount
Employer Type State of ND	Employer ID 051700	Employer Department Of Corrections Transitional Services	\$ 2,204,422	Rate 7.16%	Contribution \$ 157,837	Share 0.199835%	Rate \$ 6,286,852	\$ 2,572,760	Rate 7.26%	Contribution \$ 186,782	Share 0.227197%	Rate \$ 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 State of ND	060700 060800	Milk Marketing Board ND Oilseed Council	136,800 33,594	7.16% 7.16%	9,795 2,405	0.012401% 0.003045%	390,138	70,300 34,602	7.26%	5,104 2,512	0.006208% 0.003056%	64,706 31.853
State	061100	ND Sovbean Council	381,959	7.16%	2,403	0.034625%	95,796 1,089,310	392,818	7.26%	2,512	0.034689%	361,564
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	066500	State Fair Association	913,866	7.16%	65,433	0.082844%	2,606,290	1,039,021	7.26%	75,433	0.091755%	956,363
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 State of ND	070900 072000	ND Council On The Arts	326,002	7.16% 7.16%	23,342 780,827	0.029553% 0.988595%	929,744 31,101,410	354,826	7.26%	25,760 820,140	0.031334% 0.997596%	326,594 10,397,949
State of ND	072000	Game & Fish Department Parks & Recreation Department	10,905,400 3,383,387	7.16%	242,251	0.306710%	9,649,162	11,296,689 3,827,324	7.26%	277,864	0.337986%	3,522,830
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	0.017377%	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	099501	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 District Health Unit	100003 100004	Wells County Dist Health Unit Central Valley Health Unit	194,721 1,056,480	7.16% 7.16%	13,942 75.644	0.017652% 0.095772%	555,336 3,013,008	312,251 1,083,547	7.26%	22,669 78,666	0.027574% 0.095687%	287,404 997,346
District Health Unit	100004	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	100005	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 District Health Unit	100013 100014	Upper Missouri Health Unit	1,240,595	7.16% 7.16%	88,827	0.112462% 0.005813%	3,538,079	1,386,387	7.26%	100,652	0.122430% 0.006118%	1,276,089
District Health Unit	100014	Kidder County District Health Unit Southwestern District Health Unit	64,125 1,373,644	7.16%	4,591 98,353	0.124523%	182,878 3,917,520	69,278 1,437,642	7.26%	5,030 104,373	0.126956%	63,768 1,323,263
District Health Unit	100015	City-County Health District	675,044	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	Traill 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	Cavalier 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	Southeast 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 Mcville	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 City	200004 200005	City Of Fessenden City Of Westhope	- 166,242	7.16% 7.16%	- 11.903	0.000000%	- 474,105	- 112,080	7.26%	- 8,137	0.000000%	- 103,167
City	200005	City Of Belfield	247,378	7.16%	11,903	0.022425%	474,105	161,543	7.26%	8,137 11,728	0.009898%	148,695
City	200008	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	200007	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
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					As of June 30, 20	020				As of June 30, 20	21	
Employer Type	Employer ID	Fm	nployer 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	0.029837%	\$ 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 City	200025 200026	City Of Medora City of Velva	225,937 193,656	7.16% 7.16%	16,177 13,866	0.020482% 0.017555%	644,368 552,284	263,027 197,830	7.26%	19,096 14,362	0.023228% 0.017470%	242,106 182,090
City	200028	City Of Thompson	133,050	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 City	200040 200041	City Of Kulm City Of Harwood	83,021 150,880	7.16% 7.16%	5,944 10,803	0.007526% 0.013678%	236,770 430,313	84,115 159,774	7.26%	6,107 11,600	0.007428% 0.014109%	77,422 147,058
City	200041	City of Dickinson	4,581,351	7.16%	328,025	0.415308%	430,513	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 City	200053 200054	City Of Gwinner City Of Kenmare	162,899 287,943	7.16% 7.16%	11,664 20,617	0.014767% 0.026103%	464,573 821,206	165,020 297,555	7.26%	11,980 21,602	0.014573% 0.026277%	151,894 273,885
City	200054	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%	2,470,617
City	200055	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%	-	0.00000%	
City	200063	City Of Lamoure	105,728	7.16%	7,570	0.009584%	301,515	191,840	7.26% 7.26%	13,928	0.016941%	176,576
City City	200064 200065	City Of Michigan City Of Park River	68,575 471,724	7.16% 7.16%	4,910 33,775	0.006216% 0.042763%	195,557 1,345,333	59,682 474,357	7.26%	4,333 34,438	0.005270% 0.041890%	54,929 436,620
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%	-	0.00000%	-
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 City	200080 200083	City Of Crosby City Of Grafton	156,964 1,670,227	7.16% 7.16%	11,239 119,588	0.014229% 0.151409%	447,647 4,763,360	186,531 1,717,374	7.26% 7.26%	13,542 124,681	0.016472% 0.151659%	171,688 1,580,743
City	200083	City Of Emerado	1,670,227 108,893	7.16%	7,797	0.009871%	4,763,360 310,544	1,717,374 86,642	7.26%	6,290	0.007651%	79,746
City	200084	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 City Of Devils Lake	8,401,775	7.16% 7.16%	601,567	0.761637% 0.127519%	23,961,263	10,279,796 1,437,544	7.26% 7.26%	746,313	0.907796% 0.126948%	9,461,963 1,323,180
City City	200097 200098	City Of Devils Lake City Of Oakes	1,406,686 566,502	7.16%	100,719 40,562	0.127519%	4,011,775 1,615,608	1,437,544 542,738	7.26%	104,366 39.403	0.126948%	1,323,180 499,564
City	200098	City Of Mohall	160,652	7.16%	40,582	0.014563%	458,155	165,527	7.26%	12,017	0.014617%	499,364
City	200100	City Of Lidgerwood	78,586	7.16%	5,627	0.007124%	224,123	80,252	7.26%	5,826	0.007087%	73,868
*Datas			ant data of lune 20, 20			d f = " f:			20 202			



					As of June 30, 2	020				As of June 30, 20	21	
	5 ID		2020 Payroli	Current Contribution	Estimated 2020-2021	Proportionate	Net Pension Liability under Current Discount	2021 Payroll	Current Contribution	Estimated 2021-2022	Proportionate	Net Pension Liability under Current Discount
Employer Type City	Employer ID 200102	City Of Mcclusky	\$ 35,360	Rate 7.16%	Contribution \$ 2.532	Share 0.003205%	Rate \$ 100.830	\$ -	Rate 7.26%	Contribution	Share 0.000000%	Rate -
City	200102	City Of Burlington	5 55,560	7.16%	5 2,552 10.846	0.013732%	432,012	- 184.726	7.26%	13.411	0.016313%	5 - 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 City	200119 200120	City of Carson City of Dodge	78,784 44,159	7.16%	5,641 3.162	0.007142% 0.004003%	224,689 125,935	82,045 87,080	7.26%	5,956 6,322	0.007245% 0.007690%	75,515 80,153
City	200120	City of Grenora	44,139 101,579	7.16%	7,273	0.004003%	289,686	103,376	7.26%	7,505	0.009129%	95,152
City	200123	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 Richardton	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	0.515106%	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	Burleigh County	17,239,109	7.16% 7.16%	1,234,320	1.562758%	49,164,701	17,794,295	7.26% 7.26%	1,291,866	1.571392%	16,378,627
County County	300009 300010	Cass County Cavalier County	16,984,432 3,351,077	7.16%	1,216,085 239,937	1.539671% 0.303782%	48,438,379 9,557,047	17,296,613 3,455,884	7.26%	1,255,734 250,897	1.527442% 0.305185%	15,920,536 3,180,945
County	300010	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 41,009	0.084991%	2,673,835	1,015,306	7.26% 7.26%	73,711	0.089660%	934,527 539,734
County	300020 300021	Griggs County	572,750	7.16%	,		1,633,446	586,387	7.26%	42,572	0.051783%	539,/34 984,515
County County	300021	Hettinger County Lamoure County	1,066,401 1,730,479	7.16%	76,354 123,902	0.096671% 0.156871%	3,041,290 4,935,195	1,069,616 1,943,803	7.26%	77,654 141,120	0.171655%	1,789,161
County	300023	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	Mckenzie 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 County	300032 300033	Nelson County	1,708,869 829,546	7.16%	122,355 59,395	0.154912%	4,873,565 2,365,808	1,741,875 770,038	7.26% 7.26%	126,460 55,905	0.153823%	1,603,298 708,775
County	300033	Oliver County Pembina County	2,361,279	7.16%	169.068	0.075200%	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 300046	Stark County	3,898,024	7.16% 7.16%	279,099	0.353363%	11,116,876	3,851,703	7.26% 7.26%	279,634	0.340139%	3,545,271
County	300046 300047	Steele County	947,581	7.16%	67,847 528.342	0.085900%	2,702,432	979,849	7.26%	71,137		901,892
County County	300047 300048	Stutsman County Towner County	7,379,082 1,100,756	7.16%	528,342 78,814	0.668928% 0.099786%	21,044,618 3,139,289	7,606,357 1,194,988	7.26%	552,222 86,756	0.671708% 0.105528%	7,001,216 1,099,919
County	300048	Traill 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%	2,129,879
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
		-										



					As of June 30, 20	020						As of June 30, 20	21	
	Facility of D		2020 0	Current Contribution	Estimated 2020-2021	Proportionate	Liat	et Pension bility under ent Discount		2024 Danuali	Current Contribution	Estimated 2021-2022	Proportionate	Net Pension Liability under Current Discour
Employer Type County	Employer ID 300053	Employer Williams County	\$ 12,705,468	Rate 7.16%	Contribution \$ 909,712	Share 1.151775%	Ś	Rate 36,235,088	\$	2021 Payroll 12,960,381	Rate 7.26%	Contribution \$ 940,924	Share 1.144515%	Rate \$ 11,929,28
School District	400002	Mcclusky Public Schools	165,660	7.16%	5 909,712 11,861	0.015017%	ş	472,438	ç	12,960,581	7.26%	5 940,924 11,374	0.013835%	5 11,929,28
School District	400002	Lake Region Special Education Unit	412,747	7.16%	29,553	0.037416%		1,177,115		501,661	7.26%	36,421	0.044301%	461,75
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%	355,65
School District	400006	Halliday Public School	82,826	7.16%	5,930	0.007508%		236,203		138.377	7.26%	10.046	0.012220%	127,36
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%	402,03
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%	393,79
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%	2,046,38
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%	1,361,15
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%	334,47
School District	400014	Beulah Public School #27	1,109,364	7.16%	79,430	0.100566%		3,163,828		1,103,223	7.26%	80,094	0.097424%	1,015,45
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%	937,03
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%	365,88
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%	212,54
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%	24,447,83
School District	400020	Surrey Schools	569,439	7.16%	40,772	0.051621%		1,624,008		501,295	7.26%	36,394	0.044269%	461,41
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%	3,239,09
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%	726,75
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%	421,03
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%	782,68
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%	379,64
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%	5,335,27
School District	400028	West Fargo Public School #6	20,237,320	7.16%	1,448,992	1.834552%		57,715,399		20,302,512	7.26%	1,473,962	1.792889%	18,687,29
School District School District	400029 400030	Minot Public School District #1 Belfield Public School #13	18,921,139	7.16% 7.16%	1,354,754	1.715237% 0.035575%		53,961,723 1,119,197		19,067,588 342,243	7.26%	1,384,307 24,847	1.683835% 0.030223%	17,550,62 315.01
School District	400030	Minto Public School District #20	392,430	7.16%	28,098	0.030944%					7.26%		0.030223%	,.
School District	400031 400033	Harvey Public School Dist #38	341,352 732,361	7.16%	24,441 52,437	0.066390%		973,505 2,088,644		468,052 700,368	7.26%	33,981 50,847	0.061849%	430,81 644,65
School District	400033	Oakes Public Schools	519,756	7.16%	37,215	0.047117%		1,482,311		569,020	7.26%	41,311	0.050249%	523,74
School District	400034	Larimore Public School District #44	578,847	7.16%	41,445	0.052474%		1,650,843		576,154	7.26%	41,829	0.050879%	530.31
School District	400035	Hazen Public School District #3	642,143	7.16%	45,977	0.058211%		1,831,331		704,471	7.26%	51.145	0.062211%	648,42
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%	573,72
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%	462.60
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%	853,37
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%	782,88
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%	928,32
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%	513,81
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%	127,54
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%	701,93
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%	37,85
School District	400048	Burke Central School	195,708	7.16%	14,013	0.017741%		558,136		178,644	7.26%	12,970	0.015776%	164,43
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%	433,44
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%	473,85
School District	400051	Midkota School	345,729	7.16%	24,754	0.031341%		985,995		354,136	7.26%	25,710	0.031273%	325,95
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%	428,24
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%	804,08
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%	212,96
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%	61,42
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%	442,08
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%	494,09
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%	290,28
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%	302,87
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%	232,27
School District School District	400061 400062	Cavalier Public Schools Richland School District # 44	514,805 407,853	7.16% 7.16%	36,860 29,202	0.046668% 0.036973%		1,468,185 1,163,178		561,850 438,509	7.26% 7.26%	40,790 31.836	0.049616% 0.038724%	517,14 403.62
School District			. ,		., .					438,509	7.26%			403,62
School District	400063 400064	Fort Totten School District # 30 Bismarck Public Schools	416,932 29,060,447	7.16%	29,852 2.080.728	0.037796% 2.634385%		1,189,070 82,878,316		434,387 29,562,085	7.26%	31,536 2.146.207	0.038360% 2.610590%	27.210.19
School District	400064	Solen Public School Dist #3	29,060,447 596,619	7.16%	2,080,728	2.634385%		1,701,526		29,562,085 635,606	7.26%	2,146,207 46,145	0.056130%	27,210,19 585.04
School District	400065	Lakota Public School District #66	255,662	7.16%	42,718	0.023176%		729,122		390,461	7.26%	46,145 28.347	0.034481%	359.39
School District	400068	Stanley Community Public School District # 2	1,669,437	7.16%	18,505	0.151338%		4,761,126		1,515,356	7.26%	110,015	0.133819%	1,394,79
School District	400089	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%	8,111,43
School District	400070	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%	930.47
School District	400072	Glenburn School District	467.415	7.16%	33,467	0.042372%		1,333,032		365,123	7.26%	26.508	0.032244%	336,07
School District	400073	New Public School #8	853.071	7.16%	61,080	0.077333%		2,432,913		1,067,906	7.26%	77,530	0.094305%	982.94
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%	8,816,47
SCHOOL DISTRICT	400075	WINISTON PUDIIC SCHOOL #1	9,947,800	7.16%	/12,262	0.901787%		28,370,412		9,578,515	7.26%	o95,400	0.845867%	8,816



					As of June 30, 20	20				As of June 30, 20	21	
Employer Type	Employer ID	Employer	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
School District	400076	Valley City Public School	\$ 1,118,837	7.16%	\$ 80,109	0.101425%	\$ 3,190,852		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	Tgu 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 School District	400095 400096	Carrington School District #49 Glen Ullin Public School #48	561,747	7.16% 7.16%	40,221 22.502	0.050923% 0.028489%	1,602,048	684,270 288,187	7.26%	49,678 20,922	0.060427% 0.025449%	629,831 265.255
School District	400096	Manvel Public School	314,269 378,134	7.16%	22,502 27,074	0.034279%	896,270 1,078,425	288,187	7.26%	20,922 27,371	0.033294%	347,024
School District	400099	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	400100	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	400101	Mckenzie Cty 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	400103	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	Tioga 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	Rolette 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 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
	400140	North Sargent School District #3	401,753	7.16%	28,766	0.036420%	1,145,781	400,230		29,057	0.035344%	368,391
School District School District	400141 400142	Wahpeton Public School District 37	1,506,478	7.16%	107,864	0.136565% 0.024853%	4,296,364	1,657,403	7.26%	120,327	0.146363%	1,525,542
School District	400142	Medina Public School District #3 Pingree-Buchanan School District	274,158 187,787	7.16%	19,630 13.446	0.024853%	781,881	306,899 220,339	7.26%	22,281 15,997	0.027102%	282,484 202,811
School District	400143	West River Student Services	149,554	7.16%	13,446	0.017023%	426,506	220,339	7.26%	15,997	0.019458%	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	400145	Sawver Public School	173,258	7.16%	12,405	0.015706%	494,114	203,839	7.26%	14,799	0.018001%	187,625
School District	400147	Wilmac 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	400150	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	0.076247%	2,398,747	1,028,943	7.26%	74,701	0.090865%	947,086
School District	400151	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



### Main System (Concluded)

					As of June 30, 20	20				As of June 30, 202	1	
Employer Type	Employer ID	Employer	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
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	Traill 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 Political Subdivision	500009 500010	Grafton Park District	188,040	7.16%	13,464	0.017046% 0.019851%	536,271	199,843	7.26% 7.26%	14,509	0.017648% 0.019418%	183,945
Political Subdivision	500010	Cass County Soil Conservation District Lake Metigoshe Recreation Service District	218,975 169,550	7.16% 7.16%	15,679 12.140	0.019851%	624,517 483.543	219,890 164,971	7.26%	15,964 11.977	0.019418%	202,394
Political Subdivision	500015	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	500010	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 Political Subdivision	500053 500054	Stutsman County Housing Authority Grand Forks County Water Resource District	231,261 51.186	7.16% 7.16%	16,558 3.665	0.020964%	659,532 145,975	274,627 113.050	7.26% 7.26%	19,938 8,207	0.024252% 0.009983%	252,779 104.053
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	0.069757%	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	0.085079%	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%	-	0.00000%	-
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 Political Subdivision	500108	North Dakota Firefighters Association	180,309	7.16% 7.16%	12,910 28.160	0.016345%	514,217	185,836	7.26% 7.26%	13,492	0.016411% 0.035619%	171,052
Political Subdivision Political Subdivision	500109 500110	James River Valley Library System Grand Forks Park District	393,291 1,971,884	7.16%	28,160 141,187	0.035653% 0.178755%	1,121,651 5,623,671	403,348 2,065,422	7.26%	29,283 149,950	0.035619%	371,257 1,901,104
Political Subdivision	500110	Mintosh County Housing Authority	1,9/1,884	7.16%	141,16/	0.178755%	5,025,671	2,005,422	7.26%	149,930	0.182395%	1,901,104
Political Subdivision	500111	Foster County Soil Conservation District	- 86.116	7.16%	6,166	0.000000%	- 245,610	- 87,258	7.26%	6,335	0.000000%	- 80,320
School District	500112	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	500113	Roughrider Education Services Program (RESP)		7.16%	2,052	0.000000%		17,010	7.26%	-	0.000000%	10,000
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	500115	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	Traill 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\*

						As of June 30, 20	020						As of June 30, 202	21		
								r	Net Pension						r	let Pension
					Current	Estimated		Li	ability under			Current	Estimated		Lia	ability under
					Contribution	2020-2021	Proportionate	Cur	rrent Discount			Contribution	2021-2022	Proportionate	Cur	rent Discount
Employer Type	Employer ID	Employer	2	020 Payroll	Rate	Contribution	Share		Rate	2	2021 Payroll	Rate	Contribution	Share		Rate
State	018000	ND Supreme Court	\$	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)
		Total 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 System Service System

						As of June 30, 2	020				As of June 30, 20	21	
Employer Type	Employer ID	Employer	2020 Pa	ayroll	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	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	9,8	354,117	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%	245,893	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	:	L05,680	9.81%	10,367	0.232858%	152,634	111,012	9.81%	10,890	0.180409%	29,896
City	200085	City of Lincoln	3	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	:	L67,270	9.81%	16,409	0.368567%	241,58	72,635	9.81%	7,125	0.118041%	19,561
City	200094	City of West Fargo	3,0	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	1	211,155	9.81%	20,714	0.465265%	304,97	205,831	9.81%	20,192	0.334502%	55,432
County	300003	Benson County	:	154,912	9.81%	15,197	0.341337%	223,73	133,046	9.81%	13,052	0.216217%	35,830
County	300006	Bowman County	:	L48,374	9.81%	14,555	0.326931%	214,290	5 171,186	9.81%	16,793	0.278200%	46,102
County	300009	Cass County	8,:	L66,135	9.81%	801,098	17.993484%	11,794,35	7,941,402	9.81%	779,052	12.905818%	2,138,689
County	300013	Dunn County	1,:	L48,380	9.81%	112,656	2.530372%	1,658,600	5 1,441,611	9.81%	141,422	2.342807%	388,238
County	300016	Foster County	:	L45,029	9.81%	14,227	0.319561%	209,460	5 162,290	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	3,8	374,308	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	1,0	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%	89,69	62,700	9.81%	6,151	0.101896%	16,886
County	300045	Stark County	1,6	526,263	9.81%	159,536	3.583352%	2,348,812	1,783,117	9.81%	174,924	2.897799%	480,209
County	300048	Towner County	1	278,232	9.81%	27,295	0.613064%	401,853	289,566	9.81%	28,406	0.470583%	77,983
County	300050	Walsh County		-	9.81%	-	0.00000%		- 784,945	9.81%	77,003	1.275638%	211,392
County	300051	Ward County	3,6	525,242	9.81%	355,636	7.987957%	5,235,93	4,742,833	9.81%	465,272	7.707725%	1,277,286
County	300052	Wells County	:	L91,203	9.81%	18,757	0.421302%	276,15	200,997	9.81%	19,718	0.326646%	54,130
County	300053	Williams County	5,:	L28,816	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	(	52,222	9.81%	63,983	1.437124%	942,00	748,609	9.81%	73,439	1.216588%	201,607
State	012500	Attorney General's Office	3,9	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	8	354,467	9.81%	83,823	1.882756%	1,234,10	876,660	9.81%	86,000	1.424687%	236,092
		Total Public Safety with Prior Main System Service											
		System	\$ 45,3	383,845	9.81%	\$ 4,452,154	100.000001%	\$ 65,547,90	\$ 61,533,503	9.81%	\$ 6,036,436	100.00000%	\$ 16,571,507

\*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.



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

					As of June 30, 20	20		As of June 30, 2021			21	
Employer Type	Employer ID	Employer	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	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	100.00000%	\$ (2,219,572)

\*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.



#### **Main System**

As of June 30, 2021

State of M         0.0080         Secretary of State         1.319.07%         1.318.396         1.344.745         4.34.745           State         0.11200         Information Technology Opt         2.319.15%         4.1.41.44.44         4.1.41.44.44         4.1.41.44.44           State         0.11200         State Audity Office         0.312.85%         5.4.1.55         3.33.86%         3.31.85%	Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at Discount Rate 1% Higher
Shee ()         Oldeb         Secretary of Yatar							8.00%
State         0.1000         Offer Of Management & Rudger         2.2881579         4.7.81,642         2.007.944         3.007.944           State         0.1100         State Auditor's Offere         2.0315865         4.4.645         2.3.886.0           State         0.1100         State Auditor's Offere         0.0328655         4.4.645         2.3.886.0           State of NO         0.1000         State Frances of Offere         0.0324064         7.0.9.0357         4.4.649         2.3.4.6           State of NO         0.1000         State frances of Offere         0.0321057         5.3.5.8         1.5.0.5.87         3.1.5.0.5           State of NO         0.1000         Franting Management         1.5.18.86         7.0.7.5.7.5         1.5.12.92         1.4.4.5.0.2           State of NO         0.1000         Higher Horing         0.0017.92         2.7.17.8.2         1.4.4.5.0.2           State of NO         0.1000         Higher Horing         0.0117.92         1.4.7.5.7.3         1.7.7.2         1.4.4.5.0.2           State of NO         0.1000         Higher Horing         0.0117.92         1.4.7.5.7.9         1.7.7.5.3         1.4.7.7.7         1.4.2.7.7.0           State of NO         0.10200         Higher Horing         0.0170.92         1.4.7.7.7.7	State of ND		Governor's Office	0.124385%	\$ 2,061,816	\$ 1,296,466	\$ 659,191
Share         01120         Information Turbonish Parl         2,5,81158         4,4,4,4,464         72,259,050         13,38,053           Share         01100         Central Services         0.1232696         5,0,0,3,377         1,28,48,02         4,33,53           Share         0.01200         Start Survey's Offlee         0.0124064         70,23,257         1,28,48,02         4,23,4           Share AU         0.01200         Start Survey's Offlee         0.0120165         5,31,6         1,13,7,340         5,31,1           Share AU         0.01200         Central Services         0.015015         5,31,6         1,13,7,340         6,31,1         3,31,0,1         3,31,0,1         3,31,0,1         3,31,0,1         1,31,0,1         3,31,0,1         1,44,4         3,11,0,1         3,31,0,1         3,31,0,1         1,44,4         3,11,0,1         3,31,0,1         1,44,4         3,11,0,1         3,31,0,1         1,44,4         3,11,0,1         1,43,0,1         3,31,0,1         1,44,4         3,11,0,1         3,31,0,1         1,44,4         3,11,0,1         3,31,0,1         1,44,4         3,11,0,1         1,44,4         3,11,0,1         1,44,4         3,11,0,1         1,44,4         3,11,0,1         1,44,4         3,11,0,1         1,44,4,4,4         3,11,0,1         1,44,4			-				683,739
Same         0.1700         Same Audito's Office         0.226805         2.6,0,2,67         1.38,6,49         1.27,0,2           State Pito         0.1200         State Transver's Office         0.024006         772,2,25         441,998         72,31           State Pito         0.1200         State Transver's Office         0.015105/         5,81,26         11,21,230         73,11           State Pito         0.1200         Facthy Mangement         0.015105/         5,82,64         1,82,000         73,11         74,11         74,1							1,529,396
State         0.1130         Central Service 100: Central Service 100: State of NO         0.12200         State Service 100: State of NO         0.12200         State Service 100: State of NO         0.1230         State Service 100: State of NO         0.12300         State Service 100: State of NO         0.123000         0.1230000         0.1230							13,880,268
State / No         0.1200         State / Treasure's Office         0.024009         772,225         441,938         25,731           State / NO         0.1270         Ta Kopartmert         0.5580.05%         7,232,156         5,816,485         2,875           State / NO         0.1000         Fairly Management         0.1581.05%         7,252,156         5,816,485         2,826           State / NO         0.1000         Fairly Management         0.10051.05%         5,857,36         114,000         14,144           State / NO         0.1000         Hole spectra Carant for indigents         1,4821.144         27,857,33         1,437,20         1,437,30         4,867,30         1,337,248         1,434,43           State / NO         0.1000         Hole interview of the indigents         1,135,305         1,337,324         4,667,30         3,343,43         1,434,33           State / NO         0.1000         Hole interview for indigents         0,432,358         7,733,31         4,667,20         2,343,33           State / NO         0.2200         Hole interview for indigents         0,433,358         7,733,31         4,677,70         2,424,433           State / NO         0.2200         Hole interview for indigents         0,433,358         1,424,453         1,424,453         <							1,726,955
State         01200         Attorny General Office         1.071900         1.7272.66         1.5.17.87           State / NO         01300         Facility Masagement         0.31816%         2.516.468         1.582.67           State / NO         01300         Res (Tr) Masagement         0.021517         7.562.67         3.582.67           State / NO         01800         N Sprene Court         0.695.378         4.445.502         7.782.42         4.445.502           State / NO         01800         R Sprene Court         0.2197.878         3.676.456         7.211.77.10         7.770           State / NO         01800         R Sprene Court         0.155050         2.237.511         1.337.940         9.557.57           State / NO         01300         ND Pulaz Englowe Externed Sprene         0.155050         2.237.511         1.337.940         9.77.77         9.702           State / NO         013000         ND Pulaz Englowe Externed         0.155357         2.745.871         1.727.94         9.77.77         9.702           State / NO         0.2200         No Interverts Sprene Office         0.155357         2.745.871         1.727.84         8.77.772         9.725           State / NO         0.2200         No Interverts Sprene Office         0.0195.957<							653,261
State At D         0.120 Tor. Tar.Braptartmet         0.5580438         9.205.045         5.416.485         2.541.548         5.416.485           State At D         0.0100 Coll         Office Cf Administrate Hearings         0.005.0101         5.057.84         0.185.00         1.816.001							224,735
Sinte of Mo         Olado         Facility Management         D151856         Z515856         L522,527         B10,000           Stree MO         Ol6000         Legistive Cound         2,265314         Z443502         Z182,42         L414,53           Stree MO         Ol8000         Represended Cound for Indigets         2,2173743         3,276,453         Z131,750         Z1,772,28           Stree MO         Ol8000         Represended Cound for Indigets         2,217374         3,267,643         Z131,750         Z1,772,28           Stree MO         Ol8000         Represended Cound for Indigets         2,217374         3,276,443         Z131,750         Z1,772,89           Stree MO         Ol900         Represended Cound for Indigets         2,213,81         Z46,872         Z,214,84         Z1,813           Stree MO         Ol2000         Represended Cound for Indigets         2,013,01         Z1,013							
State I/N         0.1400         Office of Aministrate Hearings         0.000101         90.570.57         91.800         91.800           State I/N         0.1800         MD Supreme Court         1.64012434         7.767.354         1.737.282         8.454.           State I/N         0.1800         Retirement S integent I/O         0.2131274         1.247.57         1.737.282         1.415.           State I/N         0.0200         Retirement S integent I/O         0.1315274         2.246.87         1.475.210         7.707.242.2           State I/N         0.0200         Retirement S integent I/O         0.0422.275.11         1.475.77         2.422.           State I/N         0.0200         Retirement S integent I/O         0.0232.44         1.473.977.9         3.00.60         4.400.77.77         2.422.           State I/N         0.0200         Retirement S integent I/O         0.01.875.84         3.4400.27.010         1.453.3           State I/N         0.2200         Retirement S integent I/O         0.153.575.42         2.470.513         1.807.43           State I/N         0.2200         Retirement S integent I/O         0.152.957.55         2.470.513         1.807.43           State I/N         0.2200         Retirement S integentI/O         0.152.277.557.55         <			-				
Shete         O1000         Legislative Council         0.266931%         4.24.20         2.7.42.23         4.4.44.           State of N0         01000         Disporten Court         1.0591245         2.7.667.535         1.7.37.236         8.45.45           State of N0         01000         Disporten Court         0.156028         2.2.667.536         1.7.37.2         8.45.45           State         01200         ND halte Engineers Riturenter System         0.156028         2.3.68.45         2.3.68.57         1.4.75.7.10         7.0.5.7.33           State of N0         02000         Public Instruction         0.4.2.27.53.67.8         4.6.66.40         2.3.7.7.7.0         2.4.2.3.3           State of N0         02200         Nortach Cortectional Center         0.2.7.53.67.8         4.5.66.40         2.3.7.7.7.0         2.4.2.3.3           State of N0         0.2.000         Nortach Cortectional Center         0.2.7.53.67.8         4.5.6.4.40         2.3.7.0.1.0         1.6.6.5.3         2.7.0.5.1.1         1.8.7.7.7.0         2.4.2.3         3.4.1.5.3         3.6.7.2.7.7.3         3.4.2.2.7.7.3.2.4.1         8.7.7.7.7.0         2.4.2.3         3.7.7.7.3.8.7.3         3.7.7.7.3.8.7.3         3.7.7.7.3.8.7.3         3.7.7.7.3.8.7.3         3.7.7.7.3.8.7.3         3.7.7.7.7.3.8.7.3         3.6.7.7.7.7.3.8.7.3         3							
Shate of N         Onlow         On-paperne Court         1.691246         27.657249         1.737239         8.845.           State of ND         01680         mestament of frandgement         0.1415874         2.346749         1.311, 370.         7.750.           State of ND         02000         Public instruction         0.4415874         2.345.81         1.839, 744.         9.750.           State of ND         02000         Public instruction         0.4421275         7.325.31         4.477.770.         2.322.           State of ND         02000         ND inversity System Office         0.0893845         1.739.23         4.477.770.         2.422.           State of ND         02000         Novel Correctional Center         0.2555353         4.564.40         2.870.10         4.455.           State of ND         02000         Inversity System Office         0.4459375         3.646.513         4.870.11         4.455.           State of ND         02000         Inversity System Office         0.4459375         3.646.513         4.870.11         4.55.25.31         4.840.53           State of ND         02000         Inversity System Office         0.64159375         4.640.512         2.64.83         4.55.25.31         4.840.53           State O         02			-				1,414,734
Shate d         0.1800         Commission on legal Counce for indigents         0.212195K         0.216495K         0.21450K			-				
Shee         01900         Performet Rivermer Office         0.14152/s         2.24.65         1.75.70         700           Shee         02000         Public Instruction Construction			-				1,175,415
Sine         0.1200         ND-Public Engingenes Retirement System         0.176058%         7.282,731         1.483,744         935,32           Sine of ND         0.0000         Public Instruction         0.442127%         7.282,733         4.666,822         2.343,33           Sine of ND         0.2000         Public Instruction         0.045538%         1.793,914         477,770         2.42,33           Sine of ND         0.2000         No Youch Correctional Center         0.275636%         4.64,440         2.270,131         1.78,73           Sine of ND         0.2000         Instrument State College         0.165532%         2.74,3872         1.272,331         1.97,73           Sine of 0.2000         University Youch Datas         3.446005%         5.64,64,067         3.59,59,531         1.80,77           Sine of 0.2000         University Youch Datas         3.446005%         5.46,47,33,52         3.276,52,531         1.80,77           Sine of 0.2000         ND St College Of Science of A46423%         7.438,921         2.276,289         1.40,49,5           Sine of ND         0.2000         Mayrile State University         0.25627%         3.33,827         1.33,33         5.99,531         1.352,59,531         1.364,59           Sine of ND         0.2000         Mayrile State Uni			5 5				750,328
Shate No         O.2010         Funktion Standards Arrandor         O.442127         T.25,331         C.4602.27         State           State ND         OD200         Katean Standards Arrandor Arrandor         O.0854384         T.75,941         C.77,947.3         C.420.3           State ND         OD200         No University System Office         O.0852484         T.479,978         C.77,847.3         C.77,857.3         C.77,							935,422
Shet         00200         Function Structions Conter         0.04583%         7.97.14         7.97.00         247.77.00							2,343,097
State         0.10 University System Office         0.0992484         1.479,279         930,608         473, 455,440           State of ND         02200         Novemile Services - DOCR         0.2575,857         4.556,440         1,755,341         187,753           State of ND         02200         Bornarck State Callege         0.4389714         3,049,51,381         1,917,351         197,753           State         02200         University Of Netrol         0.16289556         2,700,161         1,567,955         883,           State         02300         University Of Netrol Dokton         0.368,95566         1,411,553         887,581         450,1           State         02300         University Of Netrol Dokton         0.44842378         7,433,066         4,73,915         2,256,5           State         02300         Noth Dokton's State University         0.2563766         4,333,237         1,332,656         982,5           State         024000         Mined State University         0.2563767         4,331,237         1,322,656         982,5           State of ND         02500         Sochol Fort The Bind         0.0571595         1,132,238         980,9         355,5           State of ND         02500         Sochol Fort The Bind         0.0771595							242,923
Shate of ND         0.2200         ND Youth Correctional Center         0.25333X         3.664,400         2.476,872         1.275.314         877.           State of ND         0.2400         Land Department         0.185337X         2.748,873         1.375.31         874.           State         0.2200         Lake Region State Collagie         0.165337X         2.748,873         1.457.853         874.737           State         0.2300         University Of North Dators         0.045555         1.411.553         875.51         1.807.753           State         0.2300         University Of North Dators         2.7864445         4.619.612         2.90.463.33         1.780.753           State         0.2300         University Of North Dators         0.256576         4.333.271         1.932.665         9.932.31           State         0.2300         Dickinson State University         0.1584.273         3.073.587         1.932.665         9.932.31         9.942.33 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>473,170</td>							473,170
Shate of NO         Q.2400         J.Aveenik Services - DOCR         D.155323%         Z.92,871         B.72,5341         B.77,534           Shate         Q.2200         Bismark State College         Q.138971%         3,049,513         4,367,437         2,2200           State         Q.2200         Bismark State College         Q.152995%         2,701,114         1,679,855         863,           State         Q.2300         Uliversity Of North Datota State University         2,786444%         46,196,612         2,904,833         1,976,91           State         Q.2300         University Of North Datota State University         2,786444%         46,196,612         2,904,833         1,776,91           State         Q.2300         Discless State University         0,1286278%         3,307,3597         1,932,665         982,2           State         Q.2400         Maynile State University         0,258076%         7,359,423         2,762,889         1,448,73         1,574,647         992,2531         306,4           State of NO         Q.2500         ND State University         0,1581,158         1,358,457         1,924,873         394,4           State of NO         Q.2500         ND State University         0,1581,158         1,358,457         1,924,873         1,944,981							1,459,314
Shite         Q200         Land Department         Q.18371%         G.049,518         J.9.17,331         Q.974,518           Shite         Q200         Lake Region State College         Q.163859%         Q.700,161         L.977,855         SR63,518           Shate         Q200         Willston State College         Q.163859%         Q.700,161         L.977,857         SR63,518,518           Shate         Q2000         Willston State College         Q.163859%         Q.700,161         L.977,858         L.877,853         L.877,853         L.877,853         L.877,853         L.877,853         L.877,853         L.877,853         L.276,889         L.276,889         L.276,889         L.476,853         L.476,8							877,254
Shite         Q2200         Bismark State College         0.19019%         6.946,093         4.367.477         2.200,           State         Q2300         Willston State College         0.652.95%         1.411,533         887.521         1.607.255           State         Q2300         Winderston State College         0.652.95%         1.411,533         887.521         1.807.55           State         Q2300         North Dakta State University         2.766444%         46.196,612         2.9.043,333         1.47.607.55           State         Q2300         Robinson State University         2.2665476%         4.43.957         1.932,665         9.82.           State         Q2400         Maynite State University         0.265076%         4.383,521         2.762,889         1.444.55           State         Q2400         Maynite State University         0.265076%         4.385,21         2.762,889         1.444.55           State of ND         Q2500         State University         0.7864,875         1.922,81         3.644.65           State of ND         Q2500         State University         0.067159%         1.132,33         699.993         3.557.55           State of ND         Q2500         School of The Elini         0.189.107         1.134.849							974,973
ShiteQ2000Lake Region State CollegeQ.162095%Q.700.1611.697.955R83,ShiteQ2000University Of North Dakota2.944.805%5.6640.6073.559.2331.180.07,StateQ2300University Of North Dakota2.948.843%4.616.6122.29.04.8331.47.09,StateQ2300ND 5 College Of Science0.444.22%7.43.0054.572.9152.376,StateQ2400Maryle State University0.458.22%7.955.8224.776.2884.446,StateQ2400Manyelis State University0.256.076%4.393.2924.776.2884.446,StateQ2400Manyelis State University0.0592.25%1.578.4579.92.5316.94,State Of NOQ2500School For He Bind0.070119%1.154.2387.00.8513.73,State of NOQ2500School For He Bind0.67515%1.13.45691.97.1390.662.2State of NOQ3000Merat Interint0.89120%1.13.45691.97.1390.662.2State of NOQ3000Merat Interint0.29325%1.02.07.564.34.453.50.764.34.45State of NOQ3000Merat Interint0.89120%1.13.45691.97.190.00.253.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.66.023.51.67.664.31.45.663.55.66.223.51.67.664.31.45.66.023.55.66.223.51.67.664.31.45.66.223.51.67.66 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>2,220,634</td>			-				2,220,634
Shite         Q2200         Willis/m State College <sup>*</sup> Q85156%         1.411553         887,581         451,51           State         Q2300         North Dakots State University         2.786944%         46,164,612         2.2904,833         1.4,769,51           State         Q2300         North Dakots State University         2.786944%         46,156,612         2.2904,833         1.2,762,889           State         Q2000         Maryliel State University         Q.265076%         4.393,921         2.762,889         1.404,933           State         Q2400         Maryliel State University         Q.265076%         4.393,921         2.762,889         1.404,933           State         Q2400         Maryliel State University         Q.05225%         1.578,457         992,531         504,035           State of ND         Q2500         School For The Blind         Q.07015%         1.112,33         699,999         355,5           State of ND         Q3000         No Board Of Nursing         Q.067155%         1.132,30         699,999         355,5           State of ND         Q3000         Meetal Health         Q.1892,05         1.314,479         6.622,5           State of ND         Q3000         Meetal Health         Q.1892,05         1.334,4799			-				863,279
Shite         D2000         University Of North Dakot State University         344400%         56,604,087         35,92,511         12,007           Striet         02300         Not The Dakot State University         0.135423%         7,433,096         4,673,915         2,276,433           State         02300         Dickinson State University         0.135423%         3,073,587         1,332,665         982,235           State         02400         Minot State University         0.458220%         7,959,492         4,776,030         2,428,35           State         02400         Minot State University         0.768643%         2,98,184         1,860,100         945,55           State of ND         02500         SchOol FOR The Bind         0.07119%         1,162,298         739,851         370,851           State of ND         02500         SchOol FOR The Bind         0.061759%         1,112,238         799,992         355,55           State of ND         02000         Career & Technical Education         0.48120%         1,314,469         313,469         1,314,469         313,047,98         452,053         4,313,53           State of ND         03000         Moeard Hinashine Center         1,027022%         1,704,040,11         10,704,561         4,244,04         5,55,55 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>451,293</td>							451,293
shite         0.3500         North Diabra's State Linkersity         2.786944%         46.196.612         29.048.33         14.769.5           State         0.2300         Dickinson State Linkersity         0.6484223%         7.433.096         46.73.915         2.92.665           State         0.2400         Maynile State University         0.265076%         4.739.522         4.776.760         2.428.8           State         0.2400         Manot State University         0.055225%         1.578.457         9.92.51         50.44           State         0.400         Not State University         0.05225%         1.578.457         9.92.51         50.40           State of NO         0.5300         School For The DiAF         0.1198111%         1.985.997         1.248.71         66.42           State of NO         0.5300         School For The Bind         0.0193120%         1.113.233         6699.999         355.5           State of NO         0.5000         Career & Technical Education         0.1198120%         1.134.869         1.90.149.8         1.66.228           State of NO         0.5100         De Department Of Hauth         1.515.335         1.204.766         1.424.791         6.632.755           State of NO         0.5100         Deretrin State Hospital			-				18,097,109
Shite         0.2300         ND S1 college of Science         0.448423%         7.433.065         4.473.915         23.76           State         02300         Dickinson State University         0.185423%         3.073.587         1.932.665         982.           State         02400         Minot State University         0.26507%         4.339.921         2.762.889         1.404.           State         02400         Minot State University         0.786451%         2.598.184         4.560.10         9435.           State of NO         02500         ND State University         0.079225%         1.578.467         992.51         634.           State of NO         02500         School For The Bind         0.070119%         1.113.233         699.999         355.           State of NO         02100         Career & Technical Education         0.181120%         3.13.4869         1.971.19         0.002.           State of NO         03000         Menal Health         0.161320%         1.33.4869         1.971.19         0.002.           State of NO         03100         Menal Health         1.2172.22%         1.702.4001         0.070.66         5.434.2           State of NO         03100         ND Veterara Home         0.405262%         6.617.656							14,769,695
Shite         02400         Dickinons State University         0.185423%         3.073, S87         1.932, 665         9.922,           State         02400         Manville state University         0.255076%         4.393, 921         2,752, 289         1.404,           State         02400         Valley City State University         0.0754613         2,988, 184         1.860, 100         9.435,           State of N0         02500         School For The EliAr         0.1198113         1.989, 997         1,248, 791         6.643,           State of N0         02500         School For The EliAr         0.1198113         1.964, 992, 933,         3.944,           State of N0         02500         School For The Blind         0.07119%         1.112,233         6.9999         3.855,           State of N0         03000         More The EliAr         0.189120%         1.902,7766         8.493,655         4.318,           State of N0         031000         Morth Jakata         1.426077%         1.202,476,513         1.404,798         6.502,575           State of N0         03100         Morth Jakata Health         0.41895%         1.756,40         4.404,008         7.557,555           State of N0         03100         Indian Affarin Commision         0.016556%	State						2,376,464
Shite         Q4000         Mayoli State University         Q.265076%         Q.39.921         Q.762,899         Q.404,           State         Q.4100         Minot State University         Q.486220%         7,555,492         4,776,030         Q.428,           State O         Q.2400         Valley City State University         Q.095223%         1,798,457         992,531         G.504,           State of NO         Q.5200         School For The Blind         Q.070119%         1,182,298         730,851         G.371,37,           State of NO         Q.5200         School For The Blind         Q.070119%         1,113,231         G.999.99         G.555,           State of NO         Q.3000         ND Board Of Nursing         Q.070119%         1,113,231         G.999.99         G.555,           State of NO         Q.3000         Mental Heath         D.189270K         3,134,869         1,971,199         L.002,           State of NO         Q.3000         Mental Heath         D.189270K         1,304,4798         G.432,           State of NO         Q.3100         Mental Heath         D.21027027K         2,363,7765         4,24,048         2,147,           State of NO         Q.3100         North Dakato State Hospital         1,242707K         2,263,7765			-		3,073,587		982,668
State         Q24200         Valley City State University         Q.178461%         Q.958,184         1,860,100         945,           State of N         Q2500         ND State Ubrary         Q.095225%         1,578,457         992,31         6644,           State of ND         Q2500         SchOol For The Blind         Q.070119%         1,162,298         730,851         371,1           State of ND         Q27000         Carcer & Tchnical Education         0.189120%         3,134,869         1,971,199         1,002,           State of ND         Q3010         ND Beard of Mursing         0.667159%         1,112,323         6693,999         355,           State of ND         Q3000         Mental Health         1,251539%         2,0745,613         1,34,44798         6,652,           State of ND         Q3100         Month Dakota State Hospital         1,426077%         2,363,769         14,864,008         7,557,           State of ND         Q3100         Indu Affairs Commission         0.010566%         177,640         11,04,42         56,           State of ND         Q3100         Indu Affairs Deartment         0.038475%         G37,755         401,02         203,           State of ND         Q3100         Industrain Somme         0.155257%         <	State		Mayville State University				1,404,797
Shate of ND         Q25000         ND State Library         Q092525%         1.578,457         992,531         564,45           State of ND         Q2500         SCHOOL FOR THE DEAF         0.1198111%         1.985,997         1.248,791         634,45           State of ND         Q2500         School FOR The Bind         0.070119%         1.113,233         699,999         355,55           State of ND         Q3000         Career & Fechnical Education         0.189120%         3.13,4669         1.971,199         1.002,55           State of ND         Q3000         Mental Health         0.814895%         1.3,507,766         8,493,655         4,432,53           State of ND         Q3100         Uffe Skills and Transition Center         1.027022%         17,024,001         1.0704,656         5,442,53           State of ND         Q3100         Uffe skills and Transition         0.010596%         175,640         110,442         56,53           State of ND         Q3100         Determans Home         0.34369%         12,28,143         7,666,088         39,081,33           State of ND         Q3100         Determans Herine Conters         0.34269%         6,71,756         4,2124,08         4,2147,33           State of ND         Q3100         Deteretrans Affairs Departim	State	024100	Minot State University	0.458220%	7,595,492	4,776,030	2,428,384
State of ND         025200         School For The Blind         0.070119%         1.985,997         1.248,791         634,           State of ND         002300         School For The Blind         0.070119%         1.162,298         730,851         371,           State of ND         00200         Carer & Technical Education         0.1812/05%         3.134,869         1.971,199         1.002,           State of ND         030100         ND Degart Ment Of Health         1.251539%         20,745,613         13,044,798         6,632,           State of ND         031000         Mental Health         0.814895%         13,507,766         8,493,655         4,338,           State of ND         03100         Nort Destats State Hospital         1.426077%         12,024,001         10,704,656         5,422,           State of ND         03100         Nort Destats State Hospital         1.426077%         13,638,769         14,864,008         7,575,           State of ND         03100         India Affairs Department         0.038475%         63,77,65         40,012         56,312,338,338           State of ND         03200         Peartment Of Human Services         7,374,369%         122,238,143         7,563,438,333,338,338         1,904,333,342         1,963,333,342         1,933,33,342	State	024200	Valley City State University	0.178461%	2,958,184	1,860,100	945,772
State of ND         Q25300         School For The Blind         Q070119%         1,16,2,288         730,851         371,           State of ND         Q27000         Career & Technical Education         Q181920%         1,13,4389         99,999         335,5           State of ND         Q3000         Career & Technical Education         Q181920%         1,34,469         1,30,44,798         6,632,           State of ND         Q3000         Mental Health         Q18195%         1,3,07,766         8,493,655         4,318,           State of ND         Q1000         Iffe Silfa and Transition Center         1,027022%         1,024,001         10,04,656         5,424,           State of ND         Q1300         ND veterans Home         0,405262%         6,717,556         4,01,02         2,03,           State of ND         Q3100         ND veterans Home         0,91596%         17,640         10,042         5,66           State of ND         Q3200         Department Of Human Services         7,37456%         2,22,23,143         7,68,63,088         39,081,           State of ND         Q3600         Induar Hairs Commission         0,2527%         9,12,21,50         1,659,791         4,841,           State of ND         Q40000         Insurace Department Of Haman Services	State of ND	025000	ND State Library	0.095225%	1,578,457	992,531	504,655
State         0.26100         ND Board Of Nursing         0.067159%         1,113,233         699,999         355,           State of ND         0.27000         Carere & Technical Education         0.18120%         3,134,869         1,971,199         1,002,           State of ND         03030         Mental Health         0.814895%         13,507,766         8,493,655         4,318,           State of ND         03100         Infe Skills and Transition Center         1.027022%         1.0,24,011         1.0,704,656         5,442,           State of ND         03100         Nortb tackot State Hospital         1.426077%         2.638,769         4.224,048         2,147,           State of ND         03100         Nortb tackot State Hospital         0.005262%         6,717,656         4.224,048         2,404,           State of ND         03200         Veterans Hore         0.038475%         637,765         401,042         56,           State of ND         03200         Department Of Human Services         7,374369%         122,238,143         76,863,088         39,081,           State of ND         04000         Industrial Commission         0.65527%         1,420,6183         39,281,88         4,541,41           State of ND         040100         Industrial Commissi	State of ND	025200	SCHOOL FOR THE DEAF	0.119811%	1,985,997	1,248,791	634,951
State of ND         027000         Career & Technical Education         0.189120%         3,134,869         1,971,199         1,002           State of ND         030100         ND Department Of Health         1.25139%         20,745,613         13,044,798         6,632           State of ND         031000         Life Skills and Transition Center         1.027022%         17,024,001         10,704,656         5,442           State of ND         031000         ND Veterans Home         0.405526%         6,717,656         4,224,048         2,147           State of ND         031000         Indian Affairs Commission         0.010596%         175,640         110,442         56,           State of ND         03200         Portections A Advocacy Project         0.159243%         2,238,143         7,6863,088         39,081,           State of ND         035000         Portection R Advocacy Project         0.159243%         2,639,625         1,659,791         4833,           State of ND         040500         Industrial Commission         0.625419%         10,366,996         6,518,766         3,344,           State of ND         040600         ND Department Of Labor         0.52517%         3,129,151         3,657,94         2,200,174         1,373,           State of ND	State of ND	025300	School For The Blind	0.070119%	1,162,298	730,851	371,603
State of ND         030100         ND Department Of Health         1.251539%         20,745,613         13,044,798         6,632,           State of ND         030300         Mental Health         0.814895%         13,507,766         8,493,655         4,318,           State of ND         031200         North Dakota State Hospital         1.426077%         23,638,769         14,864,008         7,557,           State of ND         031300         ND Veterans Home         0.005596%         67,77,656         4,224,048         2,147,           State of ND         032100         Veterans Affairs Commission         0.0058475%         637,765         401,025         203;           State of ND         03200         Potertinent of Human Services         7,374369%         122,238,143         7,6863,088         39,081,           State of ND         036000         Potertinent Advicacy Project         0.59243%         2,639,625         1,659,791         843,           State of ND         040600         Industrial Commission         0.28575%         9,129,145         1,659,7603         1,000,           State of ND         040600         ND bepartment of Liabor         0.55275%         9,159,45         575,944         2,222,           State of ND         04100         No State Soan	State	026100	ND Board Of Nursing	0.067159%	1,113,233	699,999	355,916
State of ND         030300         Mental Health         0.814895%         13,507,766         8,493,655         4,318,           State of ND         031000         Life Skills and Transition Center         1.027022%         17,024,001         10,704,656         5,442,           State of ND         031200         North Dakota State Hospital         1.426077%         23,638,769         14,864,008         7,557,           State of ND         03100         Indian Affairs Commission         0.010596%         6,717,656         4,224,048         2,124,7           State of ND         03200         Veterans Affairs Department         0.038475%         637,765         401,025         203;           State of ND         03200         Peortement Of Human Services         7,374369%         12,228,143         67,663,088         39,081,           State of ND         03600         Protection & Advocacy Project         0.159243%         2,639,625         1,659,791         8438,           State of ND         04000         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         04000         ND Department Of Liabor         0.05527%         9,15,945         575,944         222,2           State of ND         04100	State of ND	027000	Career & Technical Education	0.189120%	3,134,869	1,971,199	1,002,261
State of ND         031000         Life Skills and Transition Center         1.027022%         17,024,001         10,704,656         5,442,           State of ND         031200         North Dakota State Hospital         1.426077%         23,638,769         14,864,008         7,557,           State of ND         031600         Indian Affairs Commission         0.010596%         175,640         110,442         56,           State of ND         03200         Veterans Affairs Department         0.038475%         637,765         401,025         203,           State of ND         03200         Department Of Human Services         7,374369%         122,238,143         76,863,088         39,081,           State of ND         03000         Protection & Advocary Project         0.159247%         2,639,625         1,659,791         48,34           State of ND         04000         Insurance Department         0.887729%         14,206,183         8,932,818         4,541           State of ND         04000         Insurance Department         0.62527%         915,945         575,944         292,72           State of ND         04000         ND Department Of Labor         0.005257%         915,945         575,944         292,714         1,373,71,824         2,120,196         1,076,83     <	State of ND	030100	ND Department Of Health	1.251539%	20,745,613	13,044,798	6,632,659
State of ND         031200         North Dakota State Hospital         1.426077%         23,638,769         14,864,008         7,557,           State of ND         031300         ND Veterans Home         0.405262%         6,717,560         4,224,048         2,147,           State of ND         031600         Indian Affairs Commission         0.010596%         175,640         110,442         56,           State of ND         03200         Department Of Human Services         7,374369%         122,238,143         76,863,088         39,081,           State of ND         03000         Protection & Advocacy Project         0.159243%         2,639,625         1,659,791         4843,           State of ND         04000         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.625413%         10,366,996         6,518,7/6         4,214,74         4,373,73,514         575,944         2922,713         1,373,3514         5,416,914         1,426,93,935         1,4864,914         1,000,71         1,373,3514         5,416,914         3,424,914         1,210,916         1,000,714         1,373,3514         5,416,914         3,414,914         5,514,914         2,220,913         1,616,518,746	State of ND	030300	Mental Health	0.814895%	13,507,766	8,493,655	4,318,620
State of ND         031300         ND Veterans Home         0.405262%         6,717,656         4,224,048         7,177           State of ND         031600         Indian Affairs Commission         0.010596%         175,640         110,442         56,           State of ND         032100         Veterans Affairs Department         0.038475%         637,765         401,025         203,           State of ND         032500         Department Of Human Services         7,374369%         122,238,143         76,863,088         39,081,           State of ND         036000         Protection & Advocavy Project         0.159243%         2,639,625         1,659,791         4843,           State of ND         036000         Industrial Commission         0.657029%         14,206,183         8,932,818         4,541,           State of ND         040100         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.625419%         10,366,996         6,518,746         3,314,           State of ND         040600         ND Department of Labor         0.036325%         675,177         424,550         215,55           State of ND         041300         Department of Finan	State of ND	031000	Life Skills and Transition Center	1.027022%	17,024,001	10,704,656	5,442,808
State of ND         031600         Indian Affairs Commission         0.010596%         175,640         110,442         56,           State of ND         032100         Veterans Affairs Department         0.08475%         637,765         401,025         0233           State of ND         032000         Department Of Human Services         7374369%         122,238,143         76,863,088         39,081,           State of ND         038000         Protection & Advocacy Project         0.159243%         2,639,625         1,659,791         4843,           State         040100         Insurance Department         0.857029%         14,206,183         8,932,818         4,541,           State of ND         040500         Industrial Commission         0.652519%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.252575%         915,945         575,944         222,234,34           State of ND         040300         Pepartment Of Labor         0.052527%         915,945         2,701,174         1,373,544           State of ND         041300         Department Of Financial Institutions         0.261943%         3,71,824         2,120,196         1,076,8           State of ND         041300         Depar	State of ND	031200	North Dakota State Hospital	1.426077%	23,638,769	14,864,008	7,557,641
State of ND         032100         Veterans Affairs Department         0.038475%         637,765         401,025         203           State of ND         032500         Department Of Human Services         7.374369%         122,238,143         76,863,088         39,081,           State of ND         036000         Protection & Advocacy Project         0.159243%         2,639,625         1,659,791         8433,           State         038000         Job Service North Dakota         0.857029%         14,206,183         8,932,818         4,541,           State         040100         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.625419%         10,366,996         6,518,746         3,314,           State of ND         040600         ND Department Of Labor         0.005257%         915,945         575,944         292,           State of ND         040800         Public Service Commission         0.203415%         3,371,824         2,100,196         1,076,8           State of ND         04100         Acronautics Commission         0.203415%         3,371,824         2,100,196         1,076,8           State of ND         04100         ND Securities Dep	State of ND	031300	ND Veterans Home	0.405262%	6,717,656	4,224,048	2,147,728
State of ND         032500         Department of Human Services         7.374369%         122,238,143         76,863,088         39,081,           State of ND         036000         Protection & Advocacy Project         0.159243%         2,639,625         1,659,791         4843,           State         038000         Job Service North Dakota         0.857029%         14,206,183         8,932,818         4,5441,           State         040100         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.6252419%         10,366,995         6,518,746         3,314,           State of ND         040600         ND Department Of Labor         0.055257%         915,945         575,944         292,           State of ND         040800         Public Service Commission         0.203415%         3,371,824         2,120,196         1,078,           State of ND         041400         ND Securities Department         0.061994%         1,027,618         646,164         328,           State of ND         041400         ND state Board Of Cosmetology         0.003430%         610,795         378,407         500,           State of ND         042600         State Board Of	State of ND			0.010596%	175,640	110,442	56,155
State of ND         036000         Protection & Advocacy Project         0.159243%         2.639,625         1.659,791         0.43           State         038000         Job Service North Dakota         0.857029%         14,206,183         8,932,818         4,541,           State         040100         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040500         Industrial Commission         0.652519%         10,366,996         6,518,746         3,314,           State of ND         040600         ND Department Of Labor         0.055257%         915,945         575,944         292,           State of ND         041300         Pepartment Of Financial Institutions         0.259155%         4,295,777         424,550         215,           State of ND         041400         ND Securities Department         0.0601994%         1,027,618         646,164         328,           State of ND         041400         ND Securities Department         0.036305%         601,795         378,407         192,           State of ND         041400         ND State Board Of Cosmetology         0.036305%         601,795         378,407         192,           State         042000         ND State Board Of Cosmetology	State of ND	032100	Veterans Affairs Department	0.038475%	637,765		203,902
State         038000         Job Service North Dakota         0.857029%         14,206,183         8,932,818         4,541,           State         040100         Insurance Department         0.188775%         3,129,150         1,967,603         1,000,           State of ND         040600         Industrial Commission         0.625419%         10,366,996         6,518,746         3,314,           State of ND         040600         ND Department Of Labor         0.055257%         915,945         575,944         292,           State of ND         040800         Public Service Commission         0.055257%         915,945         575,944         292,           State of ND         041200         Aeronautics Commission         0.040732%         675,177         424,550         10,78,           State of ND         041400         ND Securities Department         0.061994%         1,027,618         646,164         328,           State of ND         041400         ND State Board Of Cosmetology         0.09432%         487,867         306,770         175,           State         042600         State Board Of Cosmetology         0.09448%         156,511         98,477         50,           State         042600         ND state Board Of Cosmetology         0.036305% <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>39,081,225</td>			-				39,081,225
State040100Insurance Department0.188775%3,129,1501,967,6031,000,State of ND040500Industrial Commission0.625419%10,366,9966,518,7463,314,State of ND040600ND Department Of Labor0.055257%915,945575,944022,State of ND040800Public Service Commission0.259155%4,295,7742,701,1741,373,State of ND041200Aeronautics Commission0.040732%675,177424,5501,078,State of ND041300Department Of Financial Institutions0.203415%3,371,8242,120,1961,078,State of ND041400ND Securities Department0.061994%1,027,618646,164328,State of ND042600State Board Of Law Examiners0.029432%487,867306,770155,State042700ND State Board Of Cosmetology0.009448%156,61198,47750,State047100Bank Of North Dakota0.996946%16,525,45810,391,1745,283,State047200Public Finance Authority0.018251%302,530190,23096,State047300Housing Finance Agency0.2302024%3,846,0492,418,3871,229,State of ND04500Workforee Safety & Insurance1333805%22,142,41313,923,1037,079,State of ND050200Field Services Division0.726808%12,047,6297,575,5243,851,							843,925
State of ND         040500         Industrial Commission         0.625419%         10,366,996         6,518,746         3,14,           State of ND         040600         ND Department Of Labor         0.055257%         915,945         575,944         292,           State of ND         040800         Public Service Commission         0.259155%         4,295,774         2,701,174         1,373,           State of ND         041200         Aeronautics Commission         0.040732%         675,177         424,550         215,           State of ND         041300         Department Of Financial Institutions         0.0203415%         3,371,824         2,120,196         1,078,           State of ND         041400         ND Securities Department         0.061994%         1,027,618         646,164         328,           State of ND         042600         State Board Of Cosmetology         0.009448%         156,611         98,777         55,           State         042700         ND State Planning Board         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Agencry         0							4,541,913
State of ND040600ND Department Of Labor0.055257%915,945575,944292;State of ND040800Public Service Commission0.259155%4,295,7742,701,1741,373,State of ND041200Aeronautics Commission0.040732%675,177424,550215,State of ND041300Department Of Financial Institutions0.203415%3,371,8242,120,1961,078,State of ND041400ND Securities Department0.061994%1,027,618646,164328,State of ND044200State Board Of Low Examiners0.029432%487,867306,77055,State04200ND State Board Of Cosmetology0.009448%156,61198,47750,State04200ND State Plumbing Board0.036305%601,795378,407192,State047100Bank Of North Dakota0.996946%16,525,54810,391,1745,283,State047300Hubirg Finance Authority0.018251%30,2730190,23096,State047500Mulig Elevator Association0.813052%13,477,2168,474,4454,308,State of ND04500Workforce Safety & Insurance1.335805%22,142,41313,923,1037,079,State of ND050200Field Services Division0.726808%12,047,6297,575,5243,851,							1,000,432
State of ND         040800         Public Service Commission         0.259155%         4,295,774         2,701,174         1,373,           State of ND         041200         Aeronautics Commission         0.040732%         675,177         424,550         215,           State of ND         041300         Department Of Financial Institutions         0.203415%         3,371,824         2,120,196         1,078,           State of ND         041400         ND Securities Department         0.0601994%         1,027,618         646,164         328,           State         042600         State Board Of Cosmetology         0.099432%         487,867         306,770         155,           State         042700         ND State Board Of Cosmetology         0.099438%         156,611         98,477         500,           State         042800         ND State Plumbing Board         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Agency         0.232024%         302,530         190,230         96,           State         047300         Hubing Finance Agency         0.232024%							3,314,472
State of ND         041200         Aeronautics Commission         0.040732%         675,177         424,550         215,           State of ND         041300         Department Of Financial Institutions         0.203415%         3,371,824         2,120,196         1,078,           State of ND         041400         ND Securities Department         0.061994%         1,027,618         646,164         328,           State         042600         State Board Of Law Examiners         0.029432%         487,867         306,770         155,           State         042700         ND State Board Of Cosmetology         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Authority         0.018251%         302,530         190,230         96,           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         048500         Workforce Safety & Insurance         1.333			-				292,840
State of ND041300Department Of Financial Institutions0.203415%3,371,8242,120,1961,078,State of ND041400ND Securities Department0.061994%1,027,618646,164328,State042600State Board Of Law Examiners0.029432%487,867306,770315,State042700ND State Board Of Cosmetology0.009448%156,61198,47750,State042800ND State Plumbing Board0.036305%601,795378,407192,State047100Bank Of North Dakota0.996946%16,525,45810,391,1745,283,State047200Public Finance Authority0.018251%302,530190,23096,6State047300Housing Finance Agency0.232024%3,846,0492,418,3871,229,State04500Workforce Safety & Insurance1.335805%22,142,41313,923,1037,079,State of ND050200Field Services Division0.726808%12,047,6297,575,5243,851,							1,373,418
State of ND         041400         ND Securities Department         0.061994%         1,027,618         646,164         328,           State         042600         State Board Of Law Examiners         0.029432%         487,867         306,770         155,           State         042700         ND State Board Of Cosmetology         0.009448%         156,611         98,477         50,           State         042800         ND State Plumbing Board         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Huils Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         047500         Will & Elevator Association         0.813052%         12,047,629         7,575,524         3,851,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							215,863
State         042600         State Board Of Law Examiners         0.029432%         487,867         306,770         155,           State         042700         ND State Board Of Cosmetology         0.009448%         156,611         98,477         50,           State         042800         ND State Board Of Cosmetology         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Authority         0.018251%         302,530         190,230         96,           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							1,078,019
State         042700         ND State Board Of Cosmetology         0.009448%         156,611         98,477         50,           State         042800         ND State Plumbing Board         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,548         10,391,174         5,283,           State         047200         Public Finance Authority         0.018251%         302,530         190,230         96,           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							328,544
State         04280         ND State Plumbing Board         0.036305%         601,795         378,407         192,           State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Authority         0.018251%         302,530         190,230         96,           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Milk Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							155,978
State         047100         Bank Of North Dakota         0.996946%         16,525,458         10,391,174         5,283,           State         047200         Public Finance Authority         0.018251%         302,530         190,230         96,           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         048500         Workforce Safety & Insurance         1.335805%         22,142,413         13,293,103         7,079,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							50,071
State         047200         Public Finance Authority         0.018251%         302,530         190,230         96;           State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         048500         Workforce Safety & Insurance         1.335805%         22,142,413         13,923,103         7,079,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,			-				192,402
State         047300         Housing Finance Agency         0.232024%         3,846,049         2,418,387         1,229,           State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         048500         Workforce Safety & Insurance         1.335805%         22,142,413         13,923,103         7,079,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							5,283,418
State         047500         Mill & Elevator Association         0.813052%         13,477,216         8,474,445         4,308,           State         048500         Workforce Safety & Insurance         1.335805%         22,142,413         13,923,103         7,079,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							96,723
State         048500         Workforce Safety & Insurance         1.335805%         22,142,413         13,923,103         7,079,           State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							1,229,635
State of ND         050200         Field Services Division         0.726808%         12,047,629         7,575,524         3,851,							4,308,852
							7,079,236
אנוניט סטשעט דוואוואא אוועט 1,682,5/1 אנוט טונעט דוואט דערט דווא דער גער גער גער גער גער גער גער גער גער ג							3,851,794
	State of ND	050400	Highway Patrol	0.161410%	2,675,545	1,682,377	855,4



			Dronertierete	As of	No. Designed to billion of	
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at
Employer Type	Employer ID	Employer	Snare	6.00%	7.00%	Discount Rate 1% Higher 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



			As of June 30, 2021					
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at		
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher 8.00%		
			Share	6.00%	7.00%			
City	200016	City Of Ellendale	0.025926%		\$ 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 Velva	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		



			As of June 30, 2021						
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at			
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher			
<b>C</b> 1	2004.02	C'ha Of Marlandar	0.0000000	6.00%	7.00%	8.00%			
City City	200102 200103	City Of Mcclusky City Of Burlington	0.000000% 0.016313%	\$-270,406	\$ - 170,030	\$ - 86,452			
City	200103	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 County	300001 300002	Adams County Barnes County	0.051797% 0.222429%	858,591 3,687,001	539,880 2,318,379	274,504 1,178,785			
County	300002	Benson County	0.114642%	1,900,315	1,194,914	607,557			
County	300003	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 County	300019 300020	Grant County Griggs County	0.089660% 0.051783%	1,486,211 858,359	934,527 539,734	475,162 274,429			
County	300020	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 300037	Ramsey County	0.436945% 0.155114%	7,242,836	4,554,280	2,315,635 822,043			
County County	300037	Ransom County Renville County	0.118288%	2,571,182 1,960,752	1,616,754 1,232,916	626,879			
County	300038	Richland County	0.580448%		6,050,013	3,076,144			
County	300040	Rolette County	0.089235%	9,621,553 1,479,167	930,097	472,910			
County	300040	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	Traill 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			



			Proportionate	Net Pension Liability at	June 30, 2021 Net Pension Liability under	Net Pension Liability at	
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher	
				6.00%	7.00%	8.00%	
County	300053	Williams County	1.144515%	\$ 18,971,574	\$ 11,929,286	\$ 6,065,475	
School District School District	400002	Mcclusky Public Schools	0.013835%	229,330	144,202 461,750	73,320	
School District	400003 400004	Lake Region Special Education Unit Lidgerwood Public School	0.044301% 0.034122%	734,337 565,609	355,654	234,778 180,833	
School District	400004	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 Midkota School	0.045462%	753,582	473,851	240,931	
School District School District	400051 400052		0.031273% 0.041086%	518,384 681,045	325,959	165,734 217,739	
School District	400052	Velva Public School	0.041086%		428,240 804,083	408,838	
School District	400053	Sheyenne Valley Special Education Unit Center Stanton Public School		1,278,762		408,838 108,281	
	400054		0.020432% 0.005893%	338,683	212,963		
School District School District	400055	Burleigh County Special Education Unit New Rockford Sheyenne Public School	0.042414%	97,683 703,058	61,423 442,081	31,231 224,777	
School District	400057	James River Multidistrict Special Education Unit	0.047404%	785,773	494,092	251,222	
School District	400057	Newburg United Public School	0.027850%	461,644	290,281	147,594	
School District	400058	Napoleon Public School District #2	0.029058%	481,668	302,872	153,996	
School District	400055	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	202,945	
School District	400063	Fort Totten School District # 30	0.038360%	635,858	399,826	203,222	
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	400063	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	400070	Killdeer Public School #16	0.089271%	1,479,763	930,472	473,101	
School District	400072	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	



			As of June 30, 2021						
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at			
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher			
				6.00%	7.00%	8.00%			
School District	400076	Valley City Public School	0.091660%	\$ 1,519,364	\$ 955,373	\$ 485,762			
School District School District	400077 400078	Dickinson Public Schools Drayton Public School #19	0.696153% 0.039037%	11,539,489 647,081	7,256,007 406,883	3,689,334 206,881			
School District	400078	Mohall Lansford Sherwood School	0.042340%	701,831	406,883 441,310	206,881 224,385			
School District	400079	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 School District	400092 400093	Kulm Public School District #7 Midway Public School District #128	0.030833% 0.040496%	511,090 671,265	321,373 422,090	163,403			
School District	400093	Dunseith School District #1	0.160730%	2,664,274	1,675,290	214,613 851,805			
School District	400094	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 School District	400114 400117	Zeeland Public Schools	0.009730% 0.066378%	161,285	101,416 691,858	51,565 351,777			
School District	400117 400118	Garrison Public School District #51 Kenmare Public School District #28	0.038018%	1,100,287 630,189	396,262	201,480			
School District	400118	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 School District	400141 400142	Wahpeton Public School District 37	0.146363% 0.027102%	2,426,125	1,525,542	775,666 143,630			
School District	400142	Medina Public School District #3 Pingree-Buchanan School District	0.019458%	449,245 322,537	282,484 202,811	143,030			
School District	400143	West River Student Services	0.019458%	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	Wilmac 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 School District	400158 400159	Central Regional Education Association Oberon Public School #16	0.048532% 0.019067%	804,470	505,849	257,200 101,048			
SCHOOL DISTRICT	400159	Operan Fublic School #10	0.01300/%	316,056	198,735	101,048			



#### Main System (Concluded)

			Proportionate	Net Pension Liability at	June 30, 2021 Net Pension Liability under	Net Pension Liability at	
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher	
Linpioyer type	Linpioyerib		Jildie	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	28,76	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022041%	365,353	229,733	116,80	
Political Subdivision	500008	Traill County Water Resource District	0.005325%	88,268	55,503	28,22	
Political Subdivision	500009	Grafton Park District	0.017648%	292,535	183,945	93,52	
Political Subdivision	500010	Cass County Soil Conservation District	0.019418%	321,874	202,394	102,90	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014568%	241,480	151,842	77,20	
Political Subdivision	500016	Greater Ramsey Water District	0.035210%	583,644	366,994	186,59	
Political Subdivision	500017	Carnegie Regional Library	0.008384%	138,974	87,386	44,43	
Political Subdivision	500018	Griggs County Public Library	0.003987%	66,089	41,557	21,13	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.051185%	848,447	533,502	271,26	
Political Subdivision	500022	Consolidated Waste Ltd	0.013962%	231,435	145,526	73,99	
Political Subdivision	500023	Walsh County Housing Authority	0.002660%	44,092	27,725	14,09	
Political Subdivision	500024	Williams County Soil Conservation District	0.018471%	306,177	192,523	97,88	
Political Subdivision	500025	Bowman City Park Board	0.009309%	154,307	97,028	49,33	
Political Subdivision	500028	Williston Housing Authority	0.025804%	427,729	268,955	136,75	
Political Subdivision	500030	Minot Rural Fire Department	0.019716%	326,814	205,500	104,48	
Political Subdivision	500031	Central Plains Water District	0.023049%	382,062	240,240	122,15	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005926%	98,230	61,767	31,40	
Political Subdivision	500038	Jamestown Regional Airport	0.019864%	329,267	207,043	105,27	
Political Subdivision	500040	Fargo Park District	0.386811%	6,411,811	4,031,733	2,049,94	
Political Subdivision	500045	Dunseith Community Nursing Home	0.080001%	1,326,103	833,851	423,97	
Political Subdivision	500047	Mercer County Soil Conservation District	0.010569%	175,193	110,161	56,01	
Political Subdivision	500049	West Fargo Park District	0.124441%	2,062,744	1,297,049	659,48	
Political Subdivision	500053	Stutsman County Housing Authority	0.024252%	402,003	252,779	128,52	
Political Subdivision	500054	Grand Forks County Water Resource District	0.009983%	165,479	104,053	52,90	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009254%	153,395	96,454	49,04	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004448%	73,730	46,362	23,57	
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%	114,110	, 1,, 52	50,40	
Political Subdivision	500061	Ward County Water Resource District	0.003300%	54,701	34,396	17,48	
Political Subdivision	500063	Southwest Water Authority	0.254862%	4,224,613	2,656,428	1,350,66	
Political Subdivision	500068	Burleigh County Council On Aging	0.082773%	1,372,052	862,743	438,66	
Political Subdivision	500072	Watford City Park District	0.093970%	1,557,654	979,450	438,00	
Political Subdivision	500072	Western & Central Stark Soil Conservation District	0.014235%	235,961	148,371	75,44	
Political Subdivision	500080	Ramsey County Housing Authority	0.015911%	263,742	165,840	84,32	
Political Subdivision	500081	Grand Forks Public Library	0.087304%	1,447,158	909,970	462,67	
Political Subdivision	500082	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%	-	-	424.27	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.022883%	379,310	238,510	121,27	
Political Subdivision	500108	North Dakota Firefighters Association	0.016411%	272,030	171,052	86,97	
Political Subdivision	500109	James River Valley Library System	0.035619%	590,423	371,257	188,76	
Political Subdivision	500110	Grand Forks Park District	0.182395%	3,023,394	1,901,104	966,62	
Political Subdivision	500111	Mcintosh County Housing Authority	0.00000%	-			
Political Subdivision	500112	Foster County Soil Conservation District	0.007706%	127,735	80,320	40,83	
School District	500113	Lonetree Special Education Unit	0.001503%	24,914	15,666	7,96	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-		
Political Subdivision	500115	Agassiz Water Users District	0.015321%	253,962	159,691	81,19	
Political Subdivision	500116	Western Area Water Supply Authority	0.061210%	1,014,622	637,992	324,38	
Political Subdivision	500118	Crosby Park District	0.004327%	71,725	45,100	22,93	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.015624%	258,985	162,849	82,80	
Political Subdivision	500121	Devils Lake Park Board	0.031415%	520,738	327,439	166,48	
Political Subdivision	500122	North Central Soil Conservation District	0.009532%	158,003	99,352	50,51	
Political Subdivision	500125	Wahpeton Park Board	0.048669%	806,741	507,277	257,92	
Political Subdivision	500126	City Of Bottineau Park Board	0.012787%	211,958	133,279	67,76	
Political Subdivision	500128	Logan County Soil Conservation District	0.006544%	108,474	68,208	34,68	
Political Subdivision	500129	Park District - City of New Rockford	0.004302%	71,310	44,840	22,79	
Political Subdivision	500130	Traill County Job Development Authority	0.009048%	149,980	94,307	47,95	
Political Subdivision	500131	Minot Park District	0.134142%	2,223,549	1,398,163	710,89	
		Valley City Park District	0.032447%	537,844	338,195	171.05	
Political Subdivision	500132		0.052447%	557,844	556,195	171,95	

\*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

					As of J	une 30, 2	2021		
			Proportionate Net Pension Liability at Net Pe				nsion Liability under	ler Net Pension Liability at	
Employer Type	Employer ID	Employer	Share	Disco	unt Rate 1% Lower	Curre	ent Discount Rate	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)



#### Public Safety with Prior Main System Service System

			As of June 30, 2021									
			Proportionate	Net Pension Liability at	Net Pension Liability under	Net Pension Liability at						
Employer Type	Employer ID	Employer	Share	Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher						
				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.



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

			As of June 30, 2021									
			Proportionate	Net	Pension Liability at	Net Pension Liability under	Net	Pension Liability at				
Employer Type	Employer ID	Employer	Share	Disco	unt Rate 1% Lower	Current Discount Rate	Disco	ount 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.



#### **Main System**

Interver in terms           State of the interver in terms         0.0000         Correntino in terms         0.00000         0.0000         0.0000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.00000         0.000000         0.00000         0.000000						Contribution in			
Index (mode)         Instantion         Insta									
Implement         Implement         Fall         Continuation         Control (0)         Contro (0)         Contro (0)         Contr					-				Contribution as a
State (ND         C02200         Bowers' Offset         C022403         S         1007744         1007744	Employer Type	Employer ID	Employer	-				Covered Payroll	
State (W)         OLING         Secretary Of Sale         D.1231/F         D.107/4         D.102, Mice (W) Sale         D.460,981         D.724,09         D.721,13         D.84,81         D.726,79         D.721,14         D.724,93         D.724,13         D.724,14         D.724,14<		-					· · · · · · · · · · · · · · · · · · ·		7.29%
State         O1120         Information Texnology Deg.         2.631218         2.189.293         1.7.843         2.9265.61         7.56           State of D0         Carral Services         0.1120         Kate Intervary Office         0.123266         10.238         7.56         7.56           State of D0         Carral Services         0.01210         Materia Services         0.01210         1.01110         1.01120         7.56         7.56         7.56         7.56         7.56         7.56         7.57         7.121         7.57         7.77.380         7.77.380         7.77.380         7.77         7.77.380         7.77.380         7.77.380         7.77.380         7.77.380         7.77         7.77.380         7.77.780         7.77.380         7.77.380									7.43%
State         0.1130         Sute Audion's Offic         0.2386/s         212.16         280.939         15.94         3.95.06         7.00           State of N         0.1200         State Tressurer's Offic         0.0124/de/06         15.41.06         15.95.06         7.00           State of N         0.1200         State Tressurer's Offic         0.0124/de/06         15.41.06         15.91.06         15.91.01         15.91.	State	011000	Office Of Management & Budget	0.288587%	240,996	237,315	3,681	3,267,929	7.26%
State         011200         Central Services         01224004         0122405         97.888         97.888         50.999         1.99.958         72.25           State of N0         012000         Atterny General Diffe         1.07.990         6.9.54.91         4.5.1.21									7.25%
State         O         D3100         State freework Office         0.024004         34.41         34.400         0.020         6.040         0.020         6.040         0.020         6.040         0.020         7.020 <th7.020< th=""> <th7.020< th=""> <th7.020< td="" th<=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.86%</td></th7.020<></th7.020<></th7.020<>									7.86%
State         01200         Automy Generation Office         1.012010         TA Sequence         05581484         064,003         05,0318         05,0									7.01%
State of ND         0.2100         fail pepartment         0.558/0.37         47.132         1.53.39         1.51.392         7.46           State of ND         0.1000         cell perature         0.358/0.57         3.7.47         8.000         4.0.22         8.0.20         8.									
State of ND         0.1000         Fording Vanagement         0.1318/69         12.79         12.32         1.515         1.719.300         7.72           State of ND         0.0000         10000         ND constrain         0.2055155         22.222         30.816         (			-						7.46%
State RN         0.000         Office QLAsimistations Interring         0.005505         35.797         8.007         (4.027)         345.684         1.000           State RN         0.1000         Nitsperme Coart         1.6691244         1.33.946         1.33.947         (7.3.89         1.80.01.01         6.89           State RN         0.1000         Retirement Ansestment Office         0.115024         1.83.23         132.69         4.7.03         1.50.07         (8.3.73)         1.60.3.57         7.8.73           State RN         0.2010         Pholic Induces Enterment System         0.1150844         1.74.90         38.61         1.3.83         51.56.00         7.1.11.11         6.2.2.2.2.2         2.0.2.2.2         1.0.1.1.14         7.4.5           State RN         0.2010         Nutwering Yestem Office         0.0.987.94         7.4.9.0         7.7.4.0         2.8.80         0.1.1.1.14         7.4.5           State RN         0.2020         Mutwering Yestem         0.1.533.74         1.3.0.32         2.2.3.22         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2         2.0.2.2.2         2.0.2.2.2         2.0.									7.17%
State of ND         0.08000         ND Superenc Court         1.6402.24%         1.393.866         1.393.866         7.3899         1.800.10         57.155           State of ND         0.08000         Retrement Structured Office         0.135824         118.0.38         118.0.38         0.147.35         1.503.75         7.73           State of ND         0.0200         Public Instructured Office         0.135824         118.0.38         0.147.35         1.503.75         7.13           State of ND         0.0200         Public Instructured Structure         0.0442127%         38.681         1.393         51.506.06         7.73           State of ND         0.0200         ND University System Office         0.015322%         118.234         1.304.75         8.47         1.374.486         6.34           State of ND         0.0200         ND University System Office         0.115352%         118.234         118.247         1.38.17         2.402.45         6.431         7.73           State of ND         0.02000         Noverlis System Office         0.116352%         113.234         118.245         1.443         8.447         3.4405         7.43           State of ND         0.02000         Noverlis System Office         0.1128245         1.444.45         1.73.53	State of ND								8.80%
State (ND)         0.88.00         Commission Disgal Counsel for Indgents         0.2217393         135.21         195.298         16.703         15.51.59         7.51.59         7.52           State (ND)         ND Aulic Employes Retrement System         0.175.658/K         147.400         147.400         14.963         1.598.78         7.233           State (ND)         0.00100         Public Instruction         0.4252.87         387.054         (7.733)         55.066.00         7.333           State (ND)         0.2200         Norwertio System Office         0.0453.858         38.727         36.01         3.437         1.318.47         4.66           State (ND)         0.2200         Norwertio System Office         0.1535571         13.53.62         10.017         4.318.47         13.84.46         6.93           State (ND)         0.2200         Norwertio System Office         0.01535716         13.56.22         13.64.45         1.74.453         13.64.45         7.433         14.84.55         7.44.33         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45         1.44.45	State	016000	Legislative Council	0.266951%	222,928	209,815	13,113	3,022,928	6.94%
State         0.14352%         11.8.23         11.2.23         11.8.13         11.8.14         11.8.14         11.8.14         11.8.14         11.8.23         11.2.33         11.2.33         11.2.34         11.8.14 <th< td=""><td></td><td></td><td>-</td><td>1.669124%</td><td>1,393,866</td><td>1,319,967</td><td></td><td>18,901,010</td><td>6.98%</td></th<>			-	1.669124%	1,393,866	1,319,967		18,901,010	6.98%
State of ND         ND-Public Inspruction         0.12508         1.472.00         1.472.00         1.472.00         1.703.00         7.0000         7.0000         7.000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.73%</td>									7.73%
State (NN)         ODD         Public Instruction         0.442127%         969215         97054         (27.89)         5.006,000         77.11           State         0.0200         Eduction Standards & Parctic         0.0582244         7.4569         7.5240         [2.600]         1.01.048         7.610           State of NO         0.2200         NO Unik Correctional Center         0.0553274         138.234         1.00.071         1.318.437         6.00.711           State of NO         0.2200         No Unik Correctional Center         0.16553274         138.234         1.00.078         6.517         2.08.326         7.78           State         0.2200         University Orient Debatics         0.4190194         245.012         1.40.551         6.45.131         1.444.605         7.62           State         0.2300         University Orient Debatics         0.4190194         2.237.147         2.35.015         (2.61.91)         1.50.999         7.72           State         0.2300         North Dakots State University         2.756444         2.337.247         1.84.53         3.00.70         7.70           State         0.2300         North Dakots State University         0.15642376         1.94.54         1.97.57         1.84.56         3.00.7,71         7.70									
State         OD.06         Education State Practice         OD.458388         38.279         State         OD.200         NO Youth Correctional Center         OD.258349         77.200         OD.6801         OD.11.048         P2.00           State of ND         OD.200         NO Youth Correctional Center         0.2533438         220.952         220.232         (0.2.71)         31.847         80.94           State of ND         OD.2000         Land Peartment         0.1839718         135.632         (1.2.49)         (8.5.71)         2.68.364         7.7.33           State         OD.2000         Land Region State College         0.1628595         136.032         (1.4.59.57)         2.465         94.302         7.13           State         OD.2000         University Of North Datots         2.7.84448         2.355.644         2.355.019         7.4.73         31.559.099         7.4.75           State         OD.2000         University Of North Datots         0.4444238         57.4.67         2.355.019         5.7.97         5.355.019         7.3.25           State         OD.2000         North Datots atter University         0.650764         20.1.26         (1.6.812)         2.0.907.15         7.5.5           State         OD.2000         No S.College Of Senne									
State         Oldmersity System Office         O.08922445         7.4560         P.200         J.01.048         7.4580           State of N0         02200         No volus Correctione COCR         0.16553245         3132.34         10.087         1.317.317         820           State of N0         02200         Bismark State College         0.16553245         138.23         10.087         2.083.26         778           State         02200         Bismark State College         0.4901945         2.451.08         2.463.51         2.443.54         2.083.26         778           State         02200         Wiltern State College         0.4901956         2.233.26         1.344.55         3.566.833.7         733           State         02300         Minersing Of North Datora         2.4464345         7.473         3.81.652         2.433.25         1.34.55         3.566.833         7.33           State         02300         Morth Dators State Linversity         0.256.0756         2.232.156         2.231.157         (2.819)         3.50.07.88         7.57           State         02300         Morth Datora State Linversity         0.354.256         2.31.157         (2.31.91)         7.32           State of N0         02300         Morth Datora State Linversity									7.93%
State of ND         0.2000         ND Youth Correctional Conter         0.275343%         229.922         200.271         3.18.137         8.00           State of ND         0.22400         Land Department         0.189371%         155.362         136.214         1300.414         157.414         1.274.44         7.78           State         0.2200         Lake Region State College         0.189371%         155.362         127.45         4.74.45         7.78           State         0.2200         Lake Region State College         0.1828556%         13.6.132         146.565         2.66.67         7.66.77.68           State         0.2300         University Of North Dalotz         3.44.8055         2.285.1664         2.883.229         18.435         38.668.933         7.33           State         0.2300         University Of North Dalotz         3.44.805765         2.287.447         38.16.21         1.55.50.99         7.67.75           State         0.2300         North Intersity         0.236.766         2.21.62         2.31.61         7.17.35         5.37.67         7.21.73         5.37.67         7.21.73         5.37.67         7.21.73         5.38.840         7.3.5           State         0.2000         Notholasta Euninversity         0.13842.35 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.64%</td></t<>									7.64%
state         013971%         153.621         02.700         128.217         22.82.26         7.78           State         02200         Lake Region State College         01409198         343.6438         357.64         12.05.45         12.05.45         12.05.45         12.05.45         12.44.650         7.78.76           State         02200         University Of North Dakota         34.448955         2.255.664         2.83.229         18.435         38.668.933         7.33           State         02300         University Of North Dakota         34.448955         2.56.015         (0.8.70)         31.555.099         7.47           State         02300         Not State University         0.1854235         154.443         88.16.21         (2.9.17)         7.77           State         02400         Minot State University         0.1854235         154.143         88.16.21         (2.9.17)         2.775         51.55.09         3.00.710         7.70           State         02400         Minot State University         0.4582207         38.216.21         3.36.172         1.31.25         1.57.657         1.94.21         3.13.66.72         7.33           State of NO         02200         ND State University         0.0592258         10.05.21         0.72.									8.02%
Shate         0.2100         Bismark State College         0.41901%         34.9.01%         33.6.243         0.0.2061         4.7.44.9.9.4         7.7.62           State         0.2200         Willicon State College         0.0815666         7.1.13         88,708         7.4.05         9.64.302         77.4.05           State         0.2300         North Dakcas State University (North Dakcas         2.381.664         2.832.7.64         2.832.7.64         2.832.7.64         2.832.7.64         2.832.7.64         3.1.552.093         7.7.47           State         0.2300         North Dakcas State University         0.26507676         2.2.1.67         (2.8.6.70)         3.1.552.093         7.7.47           State         0.24000         Maryuite State University         0.26507676         2.2.1.62         2.31.67         (0.8.05)         3.001.701         7.7.47           State         0.24000         Maryuite State University         0.26507676         2.2.1.86         3.001.701         7.7.43           State         0.24000         Valley Crity State University         0.0751278         382.654         380.612         (1.0.657         3.322         1.3.63.7         7.4.4           State of N0         0.5200         School Crity State Uninversity         0.075205         5.6.6.6.1.4<	State of ND	022400	Juvenile Services - DOCR	0.165532%	138,234	130,087	8,147	1,874,468	6.94%
State         0.128290         Lake Region State College         0.128295%         11.31         8.05.8         (4.5.33)         1.444.605         7.1.33           State         0.2300         University Of North Dakota         3.448055%         2.285.164         2.283.3229         18,455         38.668.933         7.33           State         0.3300         North Dakota State University         2.276.944%         2.277.345         2.285.167         (2.85.176)         3.1.539.099         7.73           State         0.3300         Dickinson State University         0.1842428         154.85         157.657         (2.85.17         (2.85.17         7.895         3.01.701         7.770           State         0.4400         Minor State University         0.0525076         322.152         2.31.67         (.8.83)         (.8.78)         7.43           State of N0         0.25000         ND State University         0.0522556         7.52.1         1.9.62         5.58.840         7.33           State of N0         0.25000         School Forh He DEAF         10.0531         9.67.1         1.3.52         1.2.77.01         7.73           State of N0         0.27000         Carrer & Technical Education         0.1918114%         10.00535         5.60.84         5.0.61.67.76	State	022600	Land Department	0.183971%	153,632	162,149	(8,517)	2,083,266	7.78%
state         0.2300         Willison state College         0.08156%         71.13         68.708         2.405         99.4302         71.33           State         0.2300         North Obacta State University         2.786044%         2.237.45         2.358.05         (7.86.70)         31.55.099         7.475           State         0.2300         Deckmon State University         0.484.23%         31.46.22         (7.159)         5.077.98         7.525           State         0.4400         Mayoli State University         0.265076%         221.167         (9.805)         3.001.701         7.735           State         0.4400         Manot State University         0.786176%         231.462         231.167         (9.805)         3.001.71         7.735           State         0.4200         Manot State University         0.786148         14.9931         150.126         (1.095)         2.003.076         7.434           State of N0         0.2500         School For The Bind         0.07119%         S.855         66.622         (2.126)         7.94.24         7.743           State of N0         0.3000         ND epartment of Health         1.25159%         1.04.3542         2.551         2.27.801         2.27.801         2.27.817         7.223			-						7.43%
state0.2300University Of North Dakstati University2.444005%2.247.4642.2437.24918.4453.64.64.3337.747State0.2300ND5 College Of Science0.44842353.74.4733.81.632(7.159)5.077.6887.52State0.2300DcKinson State University0.185423613.44.45157.657(2.81.2)2.099.7167.53State0.4400Maynile State University0.04580276322.14.522.31.167(9.055)3.001.7017.70State0.4200Minot State University0.05252757.9.5.2188.289(8.768)1.0.78.3158.13State of ND0.2500School For The Elind0.0711955.85.5560.662(2.1.26)7.94.247.43State of ND0.2500School For The Elind0.0627195%1.56.554.697.90.5026.67.95State of ND0.2500School For The Elind0.0627195%1.05.5454.957.90.5026.77State of ND0.3000Mental Health0.814895%680.509667.9571.2.5529.2.27.8017.2.44State of ND0.3000Mental Health0.814895%6.80.509667.9571.2.5529.2.27.8017.2.44State of ND0.3100Morth Dakat State Hongital1.4.2450771.1.9.81.9061.5.2681.4.5.7684.3.566.767.2.2State of ND0.3100Morth Dakat State Hongital1.4.2450771.1.9.81.9061.6.8.7614.6.2027.2.45.5.9 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.62%</td></t<>									7.62%
State         02300         North Dakota State University         2.786/94/K         2.237.81         2.356.015         (7.157)         3.155.90/99         7.752           State         02300         Dickinson State University         0.185423%         154,445         157,657         (2.812)         2.099,716         7.513           State         02400         Maynite State University         0.265076%         221,422         211,167         (9.805)         3.001,701         7.733           State         024100         Minot State University         0.0458220%         382,654         380,712         1.422         5.188,440         7.34           State of N0         02500         School FOR The DEAF         0.1198,11%         100,053         56,741         3.312         1.36,724         7.743           State of N0         02500         School FOR The Bind         0.07119%         58,556         60,622         (2.126)         7.94,024         7.64           State of N0         02500         ND Board Of Mursing         0.067159%         56,568         66,622         1.25,12         62,221,01         7.244         52,227,601         7.244           State of N0         03100         North Backa State Hospital         1.251539%         16,0421         154,225<			-						7.13%
State         02800         ND Sciellage of Science         0.44423%         37.473         381.623         (7.193)         5.077,898         7.52           State         024000         Mayville State University         0.265076%         221.362         231.167         (9.805)         3.001,701         7.70           State         02400         Minot State University         0.45220%         382.624         380.712         1.942         5.188,840         7.34           State         02200         ND State University         0.078215%         792.1         88.289         (8,768)         1.078.315         8.18           State of ND         02500         School Fort He EAr         0.198111%         100.053         96,741         3.312         1.35,72         7.33           State of ND         02500         School Fort He Blind         0.07115%         55.084         60,822         (2,126)         7.44         5.33         5.623         1.52,52         92.27,801         7.52         5.32         5.227,801         7.22         5.33         5.44,59         7.603         5.33         5.45,55         5.624         5.624         5.624         5.624         5.624         5.625         9.27,701         7.20         5.33         5.6256         7.									
State         0         Disknoss         State University         0.154/23%         154,845         157,677         IC.213         2.099,716         7.51           State         0.24000         Mayville State University         0.265076%         322,1362         231,167         (9,805)         3.001,701         7.70           State         0.2400         Valley City State University         0.178461%         140,031         150,126         (1,059)         2.020,876         7.43           State of N0         0.2500         ND State University         0.095215%         56,046         6,06,82         (2,126)         796,022         6,729           State of N0         0.2010         ND Board Of Nursing         0.007119%         185,625         6,499         760,022         6,323           State of N0         0.3000         ND Department Of Health         1.251539%         1,045,146         890,421         154,725         1,41,72,312         6,282           State of N0         0.3000         ND Department Of Health         1.251539%         1,045,146         890,421         154,725         1,41,72,312         6,282           State of N0         0.3100         ND Department Of Health         1.251539%         1,045,140         86,861         (2,6,027)									
State         O44000         Maynile State University         O.255076%         S21.362         S21.167         (9,805)         3,001.701         7.70           State         O24100         Minot State University         O.1784.814         149.031         150.126         (1,095)         2,020.876         7.43           State of ND         O25000         ND State Ubrary         O.095225%         79,521         88,289         (8,768)         1,078,315         8.13           State of ND         O25000         ND State Of Nursing         O.095225%         59,526         60.682         (2,126)         794,024         7.43           State of ND         O25000         ND Board Of Nursing         O.070119%         55,056         60.682         (2,126)         794,024         7.64           State of ND         O30100         ND Board Of Nursing         O.07119%         55,056         60.892         72,052         9.27,270         7.24         532         9.27,810         7.74           State of ND         O30100         ND Peard Of Nursing         O.189707         1,190,900         667,957         1,252,566         16,414,761         8.80         1,620,271         1,623,906         7.72           State of ND         O31000         Norterans tone Horeina<			0						7.51%
state         024200         Valley City State University         0.178461%         149.031         150.126         (1.095)         2.020.876         7.43           State of ND         0.25000         ND State Ubrary         0.095225%         7.9,521         88.289         (8,768)         1.078,315         81.9           State of ND         0.25300         School For The Blind         0.070119%         55.05         60.682         (2,126)         7.94.024         7.6.7           State of ND         0.080 of Or Nursing         0.067159%         55.04         45.125         4.49.5         7.60.502         6.7.7           State of ND         0.03000         Mental Heath         0.189120%         1.054.64         89.0411         1.94.725         1.41.7.312         6.2.8           State of ND         0.30300         Mental Heath         0.189207%         1.109.090         1.255.66         (10.47.66)         1.61.48,761         88.269         7.60         5.8.25           State of ND         0.3100         Mort haskas State hospital         1.425.007%         1.19.090         1.255.66         (10.47.66)         1.64.8,761         88.269         7.225           State of ND         0.31300         Mort haskas State hospital         0.425627%         38.430         <			-						7.70%
State of ND         025000         ND State Library         0.095225%         79,521         88,289         (8,76)         1.078,315         8.139           State of ND         025200         SCH00L FOR THE BIAH         0.019811%         100,053         96,741         3,312         1,356,724         7.13           State of ND         025100         ND Board Of Nursing         0.067159%         55,084         51,625         4,459         760,502         6.73           State of ND         03000         ND Expartment Of Health         1.251539%         1,045,146         890,421         154,725         1,4172,312         6.28           State of ND         03000         Mental Health         0.814955%         660,509         667,557         1,2552         3,227,801         7.744           State of ND         03100         ND Veternas Home         0.045624%         33,40         352,404         (14,010)         4,589,149         7.60           State of ND         031200         ND Veternas Home         0.040556%         88,481         19,080         (10,2,31)         119,988         15,993           State of ND         031600         Indian Affairs Commission         0.010596%         8,849         19,080         (10,2,31)         119,988         7.25	State	024100	Minot State University	0.458220%	382,654		1,942	5,188,840	7.34%
State of ND         025200         SchOol FOR THE DEAF         0.119811%         100.053         96,741         3.312         1.386,724         7.13           State of ND         025300         School For The Blind         0.070119%         55.084         65.082         (2.126)         774.04         7.64           State of ND         027000         Career & Technical Education         0.189120%         157.932         135,422         22,510         2.141.572         66.32           State of ND         030100         ND papartment Of Health         0.814895%         680,509         667.957         12,552         9.227.801         7.24           State of ND         031000         Moretal Health         0.814895%         680,509         667.957         12,552         9.227.801         7.60           State of ND         03100         ND Veterans Home         0.010566%         8,849         19,080         (14,010)         4589,149         7.66           State of ND         03100         ND Veterans Home         0.010566%         8,849         19,080         (14,010)         4589,149         7.66           State of ND         03100         Poetramet Of Heam Services         7.374369%         6.57,57         46,143         140.00         150,57 <t< td=""><td>State</td><td>024200</td><td>Valley City State University</td><td>0.178461%</td><td>149,031</td><td>150,126</td><td>(1,095)</td><td>2,020,876</td><td>7.43%</td></t<>	State	024200	Valley City State University	0.178461%	149,031	150,126	(1,095)	2,020,876	7.43%
State of ND         Q23300         School For The Blind         Q070139%         S58,556         G0,682         Q1,210         Y74,024         Y74,64           State         Q26100         ND Board Of Nursing         Q067159%         S6,084         S1,625         4,459         760,502         6,793           State of ND         Q30100         ND Department Of Health         125139%         1,045,146         880,029         667,937         12,552         9,272,742           State of ND         Q31000         Morth Health         1,027022%         857,654         883,681         (26,027)         11,629,906         7,60           State of ND         Q31000         ND beterns Home         Q405262%         838,40         352,440         (14,010)         4,585,148         8,589         7,253           State of ND         Q31000         ND beterns Home         Q405262%         83,430         352,440         (14,010)         4,589,149         7,663           State of ND         Q31000         Indian Affairs Commission         Q016396%         8,49         19,080         (10,213)         119,988         159,93           State of ND         Q35000         protection & Advocary Project         Q15262%         132,982         138,190         6,031,23 <t< td=""><td></td><td></td><td>-</td><td>0.095225%</td><td>79,521</td><td>88,289</td><td></td><td>1,078,315</td><td>8.19%</td></t<>			-	0.095225%	79,521	88,289		1,078,315	8.19%
State         026100         ND Board Of Nursing         0.067159%         56,084         51,625         4,459         760,502         6.79           State of ND         03000         ND Department Of Health         1.251539%         1.047,145         880,421         1.54,725         14,17,271         6.323           State of ND         030300         Mental Health         0.814020%         880,421         1.54,725         14,17,231         6.323           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         031300         ND Veterans Home         0.405267%         3.38,430         352,440         (14,010)         4.589,149         7.66           State of ND         031000         Indian Affaira Commission         0.010596%         8,849         19,080         (10,231)         119,988         15,905           State of ND         03200         Popartment Of Human Services         7.374369%         32,130         315,97         533         435,687         7.225           State of ND         036000         Posterin Korne         0.38779%         17,565         666,960         46,005         9,704,917         6.900<									7.13%
State of ND027000Career & Technical Education0.189120%157,932135,42222,5102,141,5726.32State of ND030100M Department Of Health1.25133%1.045,146890,421154,72514,172,3126.78State of ND031000Life Skills and Transition Center1.027022%857,654883,681(C6.027)11,629,9067.60State of ND031000ND Veterans Home0.405262%338,430352,440(14,010)4.589,1497.68State of ND03100ND Veterans Home0.010596%8.84919,080(10,231)119,98815.90State of ND032100Veterans Affairs Department0.031597%32,13031,597533435,6897.22State of ND032000Portection & Advocary Project0.159243%132,982138,190(5,208)1.803,2537.66State of ND035000Protection & Advocary Project0.159243%132,982138,190(5,208)1.803,2537.66State of ND036000Protection & Advocary Project0.188775%157,644160,816(3,172)2,137,6687.52State of ND040500Industrial Commission0.625419%522,280526,792(4,512)7.082,1897.45State of ND040600ND Department Of Labor0.52515%216,41721,5944682,334,6497.36State of ND040600ND Department Of Labor0.52915%216,41721,594461,243<									7.64%
State of ND030100ND Department Of Health1.251539%1.045,146890,421154,72514,172,3126.28State of ND03100Mental Health0.814895%680,099667,95712,5529,227,8017.24State of ND03100North Dakota State Hospital1.426077%1,190,9001,295,666(104,766)16,148,7618.02State of ND03100North Dakota State Hospital1.426077%1,190,9001,295,666(104,766)16,148,7618.02State of ND03100ND Veterans Home0.00596%8.84919,080(10,231)119,98815.90State of ND032100Veterans Affairs Department0.038475%32,13031,597533435,6897.25State of ND032500Department Of Human Services7.374369%6.158,2516.021,488136,76383,906,6767.21State of ND036000Joservice North Dakota0.87729%715,695669,69046,0059,704,9176.90State of ND04000Insurance Department0.188775%157,64448,022(2,358)625,7307.75State of ND04000ND Department Of Liabor0.055257%46,14448,602(2,358)625,7307.75State of ND04000ND Department Of Liabor0.029155%216,417215,9494682,934,6497.360State of ND040300Public Service Commission0.29155%216,417215,9494682,934,649 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
State of ND         030300         Mental Health         0.814895%         6680,509         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         031300         ND Veterans Home         0.405262%         338,430         352,440         (14,010)         4,589,149         7.68           State of ND         03100         Indian Affairs Commission         0.01895%         8,849         19,080         (10,231)         119,988         15.90           State of ND         03200         Pepartment Of Human Services         7.374369%         6,158,251         6,021,488         136,763         83,506,676         7.211           State of ND         03000         Protection & Advocacy Project         0.1587243%         132,982         138,190         (5,208)         1,803,253         7.66           State of ND         04000         Industrial Commission         0.65257%         46,144         48,502         (2,38)         627,730         7.75           State of ND         04000         Industrial Commission         0.259155%         216,417         215,949         468 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
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         820           State of ND         031600         Indian Affairs Commission         0.010596%         8.89         19,080         (10,231)         119,988         15.90           State of ND         032100         Veterans Mairs Department         0.38475%         32,130         31,597         533         435,689         7.25           State of ND         032000         Protection & Advocacy Project         0.159243%         132,922         138,190         (5,208)         1,803,253         7.66           State of ND         032000         bepartment Of Human Services         7.374369%         61,58,251         66,9500         46,005         9,704,917         6.90           State of ND         040100         Insurance Department         0.857029%         715,695         666,950         46,502         (,3127)         7,082,730         7.75           State of ND         040600         ND Department Of Labor         0.055257%         46,144 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.24%</td>			-						7.24%
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         031200         Veterans Affairs Department         0.038475%         32,10         31,597         533         435,569         7.22           State of ND         036000         Protection & Advocacy Project         0.159243%         132,982         138,190         (5,08)         1.803,253         7.66           State of ND         036000         Protection & Advocacy Project         0.18775%         157,644         160,816         (3,172)         2,137,668         7.22           State of ND         040100         Insurance Department         0.18775%         157,644         48,502         (4,512)         7,082,189         7.45           State of ND         040500         Industrial Commission         0.25257%         46,144         48,502         (4,512)         7,082,189         7,37           State of ND         040600         ND beartment Of Labor         0.25915%         216,477         25,949         468									7.60%
State of ND031600Indian Affairs Commission0.010596%8,84919,080(10,231)119,98815,90State of ND032100Veterans Affairs Department0.038475%32,13031,597533435,6897.25State of ND032500Department Of Human Services7.374369%6,158,2516,021,488136,76383,506,6767.21State of ND038000Protection & Advocay Project0.55243%132,982138,190(5,208)1,803,2537.669State040100Insurance Department0.8877029%715,695669,69046,0059,704,9176.90State of ND040500Industrial Commission0.88775%57,644160,816(3,172)2,137,6687.52State of ND040600ND bepartment Of Labor0.055257%46,14448,502(2,238)622,7307.736State of ND040600ND bepartment Of Labor0.05515%216,417215,9494682,934,6497.366State of ND041300Department Of Financial Institutions0.20317%159,870169,8602642,333,4567.366State of ND041400ND Scurities Department0.06199%51,77015,489(3,719)702,0177.790State of ND041200Aeronautics Commission0.203415%1169,870169,6602642,333,4567.366State of ND041300Department of Financial Institutions0.026419%7.8907,620270 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8.02%</td></td<>									8.02%
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         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         7.45           State of ND         040600         ND Department Of Labor         0.055257%         46,144         48,502         (2,358)         625,730         7.75           State of ND         041200         Aeronautics Commission         0.040732%         34,015         32,291         1,724         461,243         7.00           State of ND         041400         ND Securities Department         0.061994%         51,770         55,489         (3,719)	State of ND	031300	ND Veterans Home	0.405262%	338,430	352,440	(14,010)	4,589,149	7.68%
State of ND032500Department Of Human Services7.374369%6,158,2516,021,488136,76383,506,6767.211State of ND036000Protection & Advocacy Project0.159243%132,982138,190(5,208)1,803,2537.66State038000Job Service North Dakota0.857029%715,695669,69046,0059,704,9176.90State of ND040100Insurance Department0.88775%157,644160,816(3,172)2,137,6687.22State of ND040500Industrial Commission0.6525419%522,280526,792(4,512)7.082,1897.44State of ND040600ND Department Of Labor0.055257%46,14448,502(2,358)625,7307.75State of ND041200Aeronautics Commission0.040732%34,01532,2911,724461,2437.00State of ND041300Department Of Financial Institutions0.029415%169,870169,6662642,33,4567.36State of ND041400ND Securities Department0.061944%51,77055,489(3,719)702,0177.90State of ND041400ND Securities Department0.061943%51,77055,489(3,719)702,0177.90State of ND041400ND Securities Department0.061943%51,77055,489(3,719)702,0177.90State of ND041200State Board Of Cosmetology0.09448%7,8907,620270106,983	State of ND	031600	Indian Affairs Commission		8,849	19,080	(10,231)	119,988	15.90%
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         0.652517%         46,144         48,502         (2,338)         625,730         7.75           State of ND         040600         ND Department Of Labor         0.055257%         46,141         215,949         468         2,934,649         7.36           State of ND         041000         Aeronautics Commission         0.0259155%         216,417         215,949         468         2,934,649         7.36           State of ND         041300         Department Of Financial Institutions         0.0203415%         169,860         264         2,333,456         7.36           State of ND         041400         ND Securitis Department         0.06194%         51,770         55,489         (3,719)         702,017         <									7.25%
State038000Job Service North Dakota0.857029%715,695669,69046,0059,704,9176.90State040100Insurance Department0.188775%157,644160,816(3,172)2,137,6687.52State of ND040500Industrial Commission0.652419%522,280526,792(4,512)7.082,1897.44State of ND040600ND Department Of Labor0.055257%46,14448,502(2,358)625,7307.75State of ND040800Public Service Commission0.259155%216,617215,9494682,934,6497.36State of ND041200Aeronautics Commission0.040732%34,01532,2911,724461,2437.00State of ND041300Department Of Financial Institutions0.203415%169,870169,6062642,303,4567.36State of ND041400ND Securities Department0.061944%7.17055,489(3,719)702,0177.90State042700ND State Board Of Cosmetology0.009448%7,8907,62027010,69,837.12State042800ND State Doard Of Cosmetology0.036305%30,31829,2711,047411,1207.12State047100Bank Of North Dakota0.996946%832,538821,62010,91811,289,3237.28State047200Public Finance Authority0.018251%15,24113,1352,106206,6706.36 <tr< tr="">State<!--</td--><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.21%</td></tr<>									7.21%
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         0.05527%         46,144         48,502         (2,338)         625,730         7.75           State of ND         040300         Public Service Commission         0.259155%         216,417         215,949         468         2,934,649         7.36           State of ND         04100         Aeronautics Commission         0.203415%         169,870         169,666         264         2,303,456         7.36           State of ND         04100         ND Securities Department         0.061994%         51,770         55,489         (3,719)         702,017         7.90           State of ND         04100         ND State Board Of Cosmetology         0.009448%         7,890         7,620         270         106,983         7.12           State         042700         ND State Plumbing Board         0.996946%         832,538         821,620         10,918         11,289,323									
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         04100         Department Of Financial Institutions         0.024315%         169,870         169,666         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 Caw Examiners         0.029432%         24,578         6,383         18,195         333,288         1.92           State         042600         ND State Plumbing Board         0.036305%         30,318         29,271         1,047         411,120									
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 Inancial Institutions         0.0203415%         169,870         169,666         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 Plumbing Board         0.036305%         30,318         29,271         1,047         411,120         7.12           State         047100         Bank Of North Dakota         0.996946%         822,538         821,620         10,918         11,29,323									7.44%
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%         169,606         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 Cosmetology         0.009448%         7,890         7,620         270         10,6983         7.122           State         04200         ND State Board Of Cosmetology         0.009448%         7,890         7,620         270         10,6983         7.122           State         04200         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									7.75%
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         042600         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         047100         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         18,887         2,627,418         7.1			Public Service Commission						7.36%
State of ND         041400         ND Securities Department         0.061994%         51,770         55,489         (3,719)         70,017         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         11,89,323         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         (132,669)         9,206,923         8.82     <	State of ND	041200	Aeronautics Commission	0.040732%	34,015	32,291	1,724	461,243	7.00%
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 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 of ND	041300	Department Of Financial Institutions	0.203415%	169,870	169,606	264	2,303,456	7.36%
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         047100         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%         678,70         811,839         (132,869)         9.206,923         8.82           State of ND         045000         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	State of ND								7.90%
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									1.92%
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 Authority         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         1,123,511         (8,016)         15,126,528         7.38           State of ND         050200         Field Services Division         0.726808%         606,949         605,505         1,444         8,230,309         7.36									7.12%
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         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         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									7.15%
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			5 5 J						8.82%
State of ND         050200         Field Services Division         0.726808%         606,949         605,505         1,444         8,230,309         7.36			Workforce Safety & Insurance						7.43%
State of ND 050400 Highway Patrol 0.161410% 134,792 139,429 (4,637) 1,827,796 7.63	State of ND			0.726808%					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.



#### 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
State of ND	051700	Department Of Corrections Transitional Services	0.227197%	\$ 189,730	\$ 183,937		\$ 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	0.00000%	-	-	-	-	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%

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



#### Main System (Continued)

			Proportionate	Statutory Required	Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Contribution	Contribution	(Excess)	Covered Payroll	Payroll
City	200016	City Of Ellendale	0.025926%	\$ 21,651	\$ 19,078	\$ 2,573	\$ 293,584	6.50%
City	200017	City of Wishek	0.022761%	19,007	17,113	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)	263,297	7.46%
City	200020	City Of Finley	0.006803%	5,681	5,978	(297)	77,039	7.76%
City	200021 200022	City Of Wilton City Of Ray	0.011720% 0.019348%	9,787 16,157	10,939 15,946	(1,152) 211	132,711 219,096	8.24% 7.28%
City City	200022	City Of Medora	0.023228%	19,397	18,624	773	263,027	7.08%
City	200025	City of Velva	0.017470%	14,589	14,086	503	197,830	7.12%
City	200028	City Of Thompson	0.012217%	10,202	9,850	352	138,339	7.12%
City	200029	City Of Williston	1.185550%	990,039	893,383	96,656	13,425,058	6.65%
City	200030	City Of Bowman	0.057206%	47,772	44,945	2,827	647,799	6.94%
City	200031	City Of Tioga	0.093319%	77,930	81,176	(3,246)	1,056,737	7.68%
City	200033	City Of Rhame	0.004675%	3,904	3,860	44	52,940	7.29%
City	200035	City Of Fargo	3.360974%	2,806,711	2,941,158	(134,447)	38,059,358	7.73%
City	200036	City Of Jamestown	0.491013%	410,039	411,182	(1,143)	5,560,181	7.40%
City	200037	City Of Beach	0.024773%	20,688	19,974	714	280,528	7.12%
City	200038 200040	City Of Glenburn City Of Kulm	0.005793% 0.007428%	4,838	4,671 5,989	167 214	65,602 84,115	7.12% 7.12%
City City	200040	City Of Harwood	0.014109%	6,203 11,782	5,989 8,347	3,435	159,774	5.22%
City	200041	City of Dickinson	0.454710%	379,723	363,660	16,063	5,149,095	7.06%
City	200045	City Of Mapleton	0.009520%	7,950	9,895	(1,945)	107,808	9.18%
City	200046	City Of Wahpeton	0.232412%	194,085	186,023	8,062	2,631,808	7.07%
City	200047	City Of Bottineau	0.050392%	42,082	40,078	2,004	570,631	7.02%
City	200049	City Of Elgin	0.005754%	4,805	4,688	117	65,163	7.19%
City	200050	City Of Rugby	0.054230%	45,287	46,332	(1,045)	614,090	7.54%
City	200051	City Of New Salem	0.011075%	9,249	9,371	(122)	125,408	7.47%
City	200052	City Of Walhalla	0.025558%	21,343	21,842	(499)	289,416	7.55%
City	200053 200054	City Of Gwinner City Of Kenmare	0.014573%	12,170	11,734	436	165,020	7.11% 7.70%
City City	200054	City Of Watford City	0.026277% 0.237035%	21,944 197,945	22,926 203,404	(982) (5,459)	297,555 2,684,164	7.58%
City	200055	City Of Cooperstown	0.015388%	12,850	13,885	(1,035)	174,247	7.97%
City	200058	City Of New England	0.009310%	7,775	7,433	342	105,421	7.05%
City	200059	City Of Carrington	0.059106%	49,359	49,941	(582)	669,312	7.46%
City	200060	City Of Mott	0.011827%	9,877	9,524	353	133,923	7.11%
City	200061	City Of Larimore	0.016022%	13,380	12,754	626	181,426	7.03%
City	200062	City Of Sherwood	0.000000%	-	1,083	(1,083)		0.00%
City	200063	City Of Lamoure	0.016941%	14,147	11,882	2,265	191,840	6.19%
City	200064	City Of Michigan	0.005270%	4,401	4,283	118	59,682	7.18%
City	200065	City Of Park River	0.041890%	34,982	34,501	481	474,357	7.27%
City City	200067 200069	City Of Hatton City Of Northwood	0.003590% 0.024978%	2,998 20,859	5,657 21,649	(2,659)	40,654 282,848	13.91% 7.65%
City	2000039	City Of Powers Lake	0.003663%	3,059	3,418	(790) (359)	41,484	8.24%
City	200072	City Of Towner	0.009985%	8,338	7,557	781	113,070	6.68%
City	200073	City Of Pembina	0.007886%	6,586	6,358	228	89,296	7.12%
City	200075	City Of Underwood	0.008133%	6,792	9,384	(2,592)	92,093	10.19%
City	200076	City Of New Leipzig	0.000000%	-	654	(654)	-	0.00%
City	200077	City Of Stanley	0.078238%	65,336	58,783	6,553	885,962	6.63%
City	200080	City Of Crosby	0.016472%	13,756	13,308	448	186,531	7.13%
City	200083	City Of Grafton	0.151659%	126,649	129,539	(2,890)	1,717,374	7.54%
City	200084	City Of Emerado	0.007651%	6,389	6,991	(602)	86,642	8.07%
City	200085	City Of Lincoln	0.021655%	18,084	22,448	(4,364)	245,218	9.15%
City	200086 200087	City Of Minto City Of Ashley	0.008436% 0.010852%	7,045 9,062	6,442 8,748	603 314	95,528 122,882	6.74% 7.12%
City City	200087	City Of Neche	0.003954%	3,302	8,748 3,180	122	44,772	7.12%
City	200089	City Of Surrey	0.016417%	13,710	15,053	(1,343)	185,909	8.10%
City	200090	City Of Hankinson	0.023643%	19,744	17,061	2,683	267,736	6.37%
City	200091	City Of New Rockford	0.018180%	15,182	15,480	(298)	205,866	7.52%
City	200092	City of Minot	0.654565%	546,620	506,244	40,376	7,412,237	6.83%
City	200094	City Of West Fargo	0.907796%	758,090	724,144	33,946	10,279,796	7.04%
City	200097	City Of Devils Lake	0.126948%	106,013	107,262	(1,249)	1,437,544	7.46%
City	200098	City Of Oakes	0.047929%	40,025	41,376	(1,351)	542,738	7.62%
City	200100	City Of Mohall	0.014617%	12,206	11,785	421	165,527	7.12%
City	200101	City Of Lidgerwood	0.007087%	5,918	5,714	204	80,252	7.12%

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



#### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered
City	200102	City Of Mcclusky	0.000000%	\$ -	\$ 871	\$ (871)	\$ -	Payroll 0.00%
City	200102	City Of Burlington	0.016313%	13,623	14,111	(488)	184,726	7.64%
City	200103	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 1,314,929	4,906	1,650,187	7.08%
County	300008 300009	Burleigh County	1.571392% 1.527442%	1,312,251		(2,678)	17,794,295 17,296,613	7.39% 7.50%
County County	300010	Cass County Cavalier County	0.305185%	1,275,549 254,856	1,297,651 251,485	(22,102) 3,371	3,455,884	7.28%
County	300010	Dickey County	0.133784%	111,721	111,655	66	1,514,956	7.37%
County	300011	Divide County	0.185681%	155,060	157,491	(2,431)	2,102,630	7.49%
County	300012	Dunn County	0.386753%	322,973	325,030	(2,057)	4,379,554	7.45%
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 300044	Sheridan County	0.064596% 0.097126%	53,943	54,078 84 705	(135)	731,483	7.39% 7.71%
County		Slope County Stark County		81,109	84,795	(3,686)	1,099,848	
County	300045	Stark County Steele County	0.340139% 0.086529%	284,046	308,135	(24,089)	3,851,703	8.00%
County	300046 300047	•	0.086529%	72,259	73,269	(1,010)	979,849	7.48% 7.27%
County County	300047 300048	Stutsman County Towner County	0.105528%	560,936 88,125	552,935 80,755	8,001 7,370	7,606,357 1,194,988	6.76%
County	300048 300049	Traill County	0.105528%	230,997	241,006	(10,009)	3,132,347	7.69%
County	300049	Walsh County	0.204344%	170,645	241,006 197,186			8.52%
County County	300050	Ward County	0.204344%	170,645	197,186 707,525	(26,541) 46,243	2,313,975 10,221,189	8.52% 6.92%
County	300051	Wells County	0.172684%	144,206	132,205	12,001	1,955,452	6.76%
county	500052	Tens county	0.17200470	144,200	132,203	12,001	1,233,432	0.70%

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



#### Main System (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency	Covered Payroll	Actual Contribution as a % of Covered
County	300053	Williams County		\$ 955,771	\$ 957,073	(Excess) \$ (1,302)	\$ 12,960,381	Payroll 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 School District	400031 400033	Minto Public School District #20	0.041333%	34,517	34,374	143	468,052	7.34% 7.16%
School District	400033	Harvey Public School Dist #38 Oakes Public Schools	0.061849% 0.050249%	51,649	50,132 39,137	1,517 2,825	700,368 569,020	6.88%
School District	400034	Larimore Public School District #44	0.050879%	41,962 42,488	44,926	(2,438)	576,154	7.80%
School District	400035	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 Killdeer Public School #16	0.778224%	649,886	708,016	(58,130)	8,812,535	8.03%
School District	400072		0.089271%	74,549	78,011	(3,462)	1,010,900	7.72%
School District School District	400073 400074	Glenburn School District New Public School #8	0.032244%	26,927 78,753	31,066	(4,139)	365,123	8.51% 7.09%
School District	400074 400075	Williston Public School #1	0.094305% 0.845867%	78,753	75,683 781,924	3,070 (75,550)	1,067,906 9,578,515	7.09% 8.16%
Sensor Sistilit			0.04500770	,00,574	,01,524	(15,550)	5,570,515	0.10/0

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



#### Main System (Continued)

State Diricit         40000         Value (up k-plits: Shool         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         0015000         00150000         00150000         00150000         00150000         001500000         0015000000000         00150000000000000000000000000000000000	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
Interditertim         40007         Topic market schwol         0.9461318         81,349         94,265         (7,81)         744,105           School District         40007         Moral Landord Shewolo School         0.032074         33,33         33,72         1.89         473,45         73,43           School District         40000         Worder Paller, School District         0.032074         33,38         33,72         1.89         123,444         173           School District         40000         Worder Paller, School District         0.033074         51,440         174         42,444         173           School District         400005         Wiree Paller, School District         0.03005 Wiree Nation School District         42,2134         44,203         174         47,246         44,2134         172         55,620         55,620         114,445         131,77         147,246         44,817         156,631         2,733         35,673         156,631         2,733         35,673         156,631         2,733         35,673         156,631         2,734         146         110,700         130,734         156,737         156,737         156,735         156,737         156,737         156,735         156,737         156,735         130,734         131,734									8.02%
School Discict         40077         Media landroft Shawson School         0.03234/k         3.538         3.37.2         1.579         477.456         7.00           School Discict         40088         Wenthge-Pallic School Birt(7         0.02334/k         2.387         1.579         1.579         477.456         7.00           School Discict         40088         Wenthge-Pallic School Birt(7         0.02334/k         2.387         1.372         1.689         4.00           School Discict         40088         Winer Nahos School Discict         0.02334/k         4.430         4.00         4.01 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.41%</td>									7.41%
Schwol Instrut         44008         Westinge-Public School Entric 12         0.033870         12,702         195         124,046         77,744           Schwol Instrut         44008         Gardon Public School Entric 18         0.033870         10,948         10,847         44018									7.47%
shoot District         44000         Kondre Pakie School District         0.038379         9.7432         9.7435			-						7.03%
skobel Interrit         44008         Graften Pakie School Entert #1         0.2483600         100.428         0.0423         7.544         12.549           School Interrit         44008         Wither Pakie School Entert         0.3433600         13.99         10.996         3.93         11.54,444         7.33           School Interrit         44008         Tips School Entert         0.0433600         13.93         13.61         2.03         2.643         2.643         2.643         2.643         2.643         2.643         1.656.61         7.73         1.642.61         2.643.23         6.633         5.630         6.633         5.630         6.633         5.630         6.633         5.630         6.633         5.630         6.633         6.634         6.643         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644         6.644 </td <td>School District</td> <td>400080</td> <td>Westhope Public School #17</td> <td>0.028616%</td> <td>23,897</td> <td>23,702</td> <td>195</td> <td>324,046</td> <td>7.31%</td>	School District	400080	Westhope Public School #17	0.028616%	23,897	23,702	195	324,046	7.31%
School District         44008         Witten Public School District         0.038050         31.080         3.0394         3.176         445.114         65.11           School District         44008         Witter Sinels School District         0.0336070         85.668         87.768         87.768         1.15.94         1.15.46         17.32           School District         44008         Tays School District         0.0438188         33.646         31.613         2.208.2         46.67.97         6.83         35.35           School District         440008         Tarist Lake Marce School District         0.0438188         33.648         31.613         2.08.2         1.13.90         0.13.15.95         35.35 <t< td=""><td>School District</td><td>400081</td><td>Kindred Public School District #2</td><td>0.063397%</td><td>52,942</td><td>57,635</td><td>(4,693)</td><td>717,902</td><td>8.03%</td></t<>	School District	400081	Kindred Public School District #2	0.063397%	52,942	57,635	(4,693)	717,902	8.03%
School District         40005         Witched School District         0.0336399         11.390         10.996         394         134.444         7.72           School District         40005         Tig School School         56.06         56.06         57.07         147.325         66.01         2.055.236         7.07           School District         400057         Tist Lake Meers Knool Isstict #7         0.493311K         37.380         43.07         (6.827)         53.186         7.07           School District         400058         Lanours School District #12         0.440055         35.735         (1.948)         7.01         4.02         4.01 </td <td>School District</td> <td>400082</td> <td>Grafton Public School District #3</td> <td>0.120806%</td> <td>100,884</td> <td>108,428</td> <td>(7,544)</td> <td>1,367,996</td> <td>7.93%</td>	School District	400082	Grafton Public School District #3	0.120806%	100,884	108,428	(7,544)	1,367,996	7.93%
School Instruct         40005         Type: School Instruct         1.13	School District	400083	Wilton Public School District	0.040810%	34,080	30,904	3,176	462,134	6.69%
school District         40006         Tip School District #27         0.0033815         33,277         147,285         6,641         2.005,286         707           School District         40008         Lansure School District #27         0.0033815         37,880         43,077         (6,827)         51,836         767         65,857           School District         40009         McV/t/gener School Dist #1         0.0440855         58,835         30,80         64,85         499,218         66,85           School District         40009         McV/t/gener School District #7         0.004885         83,512         65,857         66,87         53,853         53,852         (6,08)         43,853         2,827         63,853         53,853         53,853         53,852         (6,08)         43,853         2,827         63,83         53,853         5	School District	400084	Sheyenne Valley Career And Tech Center	0.013639%	11,390	10,996	394	154,444	7.12%
shood District         40007         Turdie Lake Meres Absol District #72         0.04338%         33,666         31,613         0.073         6.55,727         6433           School District         40008         Burvee Shood District         0.044305%         53,547         65,73         66,843         76,84         77,84         643,757         65,73         65,743         64,733         65,753         65,743         64,753         65,753 <td< td=""><td>School District</td><td>400085</td><td>White Shield School Dist #85</td><td>0.102580%</td><td>85,663</td><td>82,796</td><td>2,867</td><td>1,161,611</td><td>7.13%</td></td<>	School District	400085	White Shield School Dist #85	0.102580%	85,663	82,796	2,867	1,161,611	7.13%
School Detrict         40008         Lumore School Detrict #8         0.043351%         97.880         94.37         (5.427)         (5.427)         53.367         57.33         67.30           School Detrict         40009         Mutt/Regret School Dist #1         0.04485K         58.315         53.39         6.425         449.318         6.635           School District         40009         Mutt/Regret School District #7         0.008933K         25.748         52.74         2.4         349.527         73.35           School District         40009         Muttin Valie School District #7         0.008933K         25.748         2.57.4         2.4         349.527         85.00           School District         40009         Dusseth School District #30         0.0025449K         12.323         2.773         16.648         288.137         6.633           School District         40009         Muttin School Tistrict #30         0.025449K         21.253         2.773         16.648         288.137         1.633         3.5640         13.325.560         2.8571         1.6481.76         2.8571         6.6481         2.8571         6.6481         2.8571         6.6481         2.8571         6.6481         2.8571         6.6491         2.8571.57         2.8571         8.5571.57<	School District	400086	Tgu School District #60	0.184145%	153,777	147,326	6,451	2,085,236	7.07%
School District         40008         Divide Contry School District         0.064400h         53.847         55.75         10.393         67.25         49.218         66.00           School District         40009         Mutter Public School District #7         0.004086         83.85         53.373         7.4         43.91,52         7.33           School District         40009         Muthery builts School District #1         0.0040466         33.81         35.57,24         7.4         43.91,52         7.33           School District         40009         Muthery builts School District #14         0.00404776         50.420         7.733         2.6.09         6644,270         65.83           School District         40009         General Binkter #100         0.0323246         2.7.803         1.5.72         2.0.41         37.70,17         63.83           School District         40001         Muther Builts Ablic School         0.0323246         27.803         1.5.72         2.0.41         37.716         7.833           School District         40010         Muther Builts School District #10         0.0323246         27.830         1.5.71         3.0.71,69         7.833           School District         40010         Muther Builts School District #10         0.0323246         27.830 </td <td>School District</td> <td>400087</td> <td>Turtle Lake Mercer School District #72</td> <td>0.040338%</td> <td>33,686</td> <td>31,613</td> <td>2,073</td> <td>456,787</td> <td>6.92%</td>	School District	400087	Turtle Lake Mercer School District #72	0.040338%	33,686	31,613	2,073	456,787	6.92%
School Ditruit         40009         Mutt/Regist School District #1         0.0440555         50.81         50.81         409.21         409.21         409.21         409.21         409.21         409.21         73.33           School District         40009         Muttim Public School District #12         0.00408378         52.748         52.741         2.8         349.322         73.33           School District         40009         Dusreth School District #12         0.00408778         50.402         47.333         2.271         1.82.009         64.270         65.95           School District         400096         Gent Ullin Public School Mel         0.00254498         21.252         77.73         (6.48)         288.137         7.063           School District         400009         Margine Public School Mel         0.0254498         21.252         77.73         (6.48)         288.137         7.063           School District         400010         Margine Public School Mitrit #10         0.0224068         237.562         288.71         (15.121         3.207.21         3.214         7.03           School District         400101         Margine Public School District #10         0.0246978         30.313         33.37         1.448         540.113         540.113         540.113 <td>School District</td> <td>400088</td> <td>Lamoure School District #8</td> <td>0.045361%</td> <td>37,880</td> <td>43,707</td> <td>(5,827)</td> <td>513,667</td> <td>8.51%</td>	School District	400088	Lamoure School District #8	0.045361%	37,880	43,707	(5,827)	513,667	8.51%
scheno District         40009         Unter Pable School District #7         0.00408%         83.850         83.812         7.26         1.137.010         7.33           School District         400095         Midway Public School District #12         0.00406/6         33.81         81.62.2         10.949         443.837         80.00           School District         400095         Carrigton School District #10         0.004047/s         50.462         47.33         2.629         664.37         50.63           School District         400096         Carrigton School District #10         0.0240247s         50.462         47.33         2.629         664.37         50.63           School District         400096         Marvel Public School         0.023244s         57.20         2.81.17         (16.121)         3.67.18         2.642         81.83.29         7.03           School District         400100         Marvel Public School 1         0.02324s         27.200         2.88.71         (16.121)         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13         3.67.13 <td>School District</td> <td>400089</td> <td>Divide County School Dist #1</td> <td>0.064480%</td> <td>53,847</td> <td>55,795</td> <td>(1,948)</td> <td>730,164</td> <td>7.64%</td>	School District	400089	Divide County School Dist #1	0.064480%	53,847	55,795	(1,948)	730,164	7.64%
School District         4000         Kulm Public School District #12         0.008033%         25,748         35,721         24         34,912         72.37           School District         40009         Durseth School District #1         0.067730%         13,0224         13,933         2,721         1,82,0095         72.05           School District         400095         Genu Ulm Public School 148         0.025449%         21,322         2,770         (6,489)         28,187         66,83           School District         400010         Maple Vablic School 148         0.025449%         21,322         2,041         377,017         66,83           School District         400100         Maple Vablic School 148         0.025200%         18,539         21,841         (3,02)         25,189         56,83         55,661         5,850         12,8564         (6,812)         3,97,199         7,835         5,850         5,850         12,8564         12,932         2,941         2,912,95         7,935         5,850         12,8564         12,932         12,951,95         7,935         5,850         12,951,95         7,935         5,850         12,951,95         7,935         5,850         12,951,95         7,935         5,850         12,951,951         7,935         5,950	School District		Mott/Regent School Dist #1	0.044085%	36,815	30,390	6,425	499,218	6.09%
School Ditrict         Midewy Paile: School Ditrict 128         0.040466%         33.818         36.92         0.049         45.877         5.870           School Ditrict         40000         Carrington School Ditrict 47         0.060427%         50.462         27.23         3.870         36.723         3.870         36.723         3.870         36.723         3.870         36.723         3.871         3.870         36.723         3.721         3.870         3.871         3.870         3.871         3.870         3.871         3.830         3.871         3.830         3.871         3.832         3.871         3.867         3.867         3.867         3.8671         3.8671         3.8671         3.6671         3.6671         3.6671         3.6671         3.6671         3.8671         3.8672         3.8781         3.8674         3.8671									7.31%
School District         House in School District #1         0.067705         13.4224         13.933         2.71         1.87.0055         7.75           School District         400095         Gelen Ulin Ablic School M&B         0.0354495         22.422         27.750         (6.483)         28.917         66.83           School District         400090         Maney Hulic School District         0.0222005         18.339         27.62         2.041         377.01         68.83           School District         400100         Maney Kaller School District         0.0222005         18.339         27.64         18.65.27         70.65           School District         400101         Mckenic Cy Jubic School Itarict # 100         0.2364925         272.650         283.97         1.64.112         3.129.51         70.93           School District         400101         Mckenic Cy Jubic School Itarict # 10         0.0276976         39.831         39.97         1.441         45.422         79.95           School District         400105         Millor Yahale School District # 10         0.036578         32.97         1.281         440.134         71.73           School District         400105         Materon Ablic School District # 15         0.046778         36.475         32.27         1.281									7.37%
School District         40005         Carrington School District 149         0.006427%         50.462         47.833         2.629         698.928.19         66.93           School District         400009         Manwe Paulie School District         0.0332494         27.803         25.762         2.041         377.017         6.83           School District         400101         North Sorted School District 19.00         0.0222005         16.533         21.841         (5.302)         25.841         (5.312)         3.551         7.055           School District         400101         North Sorted School District 19.00         0.0276355         220.620         (5.512)         3.129.551         7.955           School District         40013         Derist Lake Palitic School District 19.7         0.118607         (10.954         (10.572)         3.129         1.491,114         7.33           School District         400101         Mankeron Public School District 12         0.0366457         3.0.633         3.199         2.471         4.451.22         7.92           School District         400101         Mankeron Public School District 18.2         0.0366378         35.427         7.33         4.94.606         7.33           School District         400111         Zestand Lisschool District 18.2			-						8.05%
School District         40006         Ginu Ulin Public School 4453         0.0354495         21,252         27,750         (6,498)         288,187         9 63           School District         40000         Maye Fublic School District         0.0232045         27,803         25,772         2,041         37,017         63.83           School District         40010         Maye Fublic School District         0.0222035         60,383         57,681         2,682         81.85,575         70.60           School District         40010         McKenic Cty Public School 11         0.3264925         272.650         98.771         (6.18,121)         3.1292         72.853         56hool District         400105         McKenic Cty Public School District #1         0.0476978         39.831         1.83.97         1.434         450.112         72.133           School District         400015         Miner Public School District #15         0.0456785         36.653         33.109         [2,474)         415.422         72.93           School District         400015         Miner Public School District #15         0.0467785         35,737         1.238         42.456         42.303         445.666         72.33           School District         400115         Constrict #15         0.0667786         55,4									7.25%
School District         40009         Manwel Pakile School District         0.033234%         27,803         25,762         2,041         977,017         6.83           School District         400101         North Sorder School District         0.032200%         18,539         21,841         (3,300)         253,340         263,841         (3,302)         253,340         263,841         (5,312)         3,671,340         723,853         726,50         28,771         (6,512)         3,671,340         733,553         735,555         7			-						6.99%
School Ditrict         Magle Valley School District # 100         0.022203%         12,841         0,3202         151,389         86,857           School Ditrict         40010         Mekenze CY Public School 11         0.326492%         222,6561         (16,121)         3,67116         7,053           School District         400102         Mekenze CY Public School 12         0.027283%         223,673         (26,512)         3,122,551         7,55           School District         400104         Mekenze CY Public School District #7         0.1156095         39,831         38,337         1,434         540,112         7,113           School District         400104         Minor Public School District #7         0.1156095         30,633         33,109         (2,474)         41,542         7,973           School District         400107         Magiteon Public School District #7         0.116126%         86,943         83,993         2,964         1,179,112         7,113           School District         400117         Garrison Public School District #15         0.04378%         53,425         6,808         6,44         751,666         72,255           School District         400117         Garrison Public School District #12         0.06378%         51,742         56,408         6,449 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>9.63%</td></t<>									9.63%
School Ditrict         400101         North Border School District # 100         0.072238%         60.36         57.681         2.682         118.525         77.681           School District         400103         Devils Lake Public School         0.2766856         220,792         236,604         (5.812)         3,129,561         75.95           School District         400104         MP Resamt School Distrit         0.0316805%         109,964         109,572         32         1.41,14         73.33           School District         400016         Milnor Public School District #2         0.036685%         30.035         33.109         (2,474)         415,422         7.93           School District         400016         Milnor Public School District #35         0.043767%         36,317         15,73         1,34         494,606         7.23           School District         400114         Carrison Public School District #35         0.043707%         36,42         7,445         280         110,180         7.23           School District         400114         Carrison Public School District #35         0.046737%         5,642         6,039         136,401         7.23           School District         400114         Carrison Public School District #35         0.0466737%         5,642									6.83%
School District         40102         Metersite Cty-Public School /1.         0.32492%         22.63         288.71         (f. 6, 12)         3.129.561           School District         400134         MT Pleasant School Distrik         0.0276368         230.792         236.604         (f. S.12)         3.129.561         7.55           School District         40016         Milnor Public School District #7         0.115600/1         109.954         109.572         392         1.431         450.12         7.733           School District         40010         Magleton Public School District #7         0.0154685%         30.635         33.199         (2.474)         4451.542         7.93           School District         40010         Inton Public School District #15         0.014126%         86.545         33.93         2.961         1.179.112         7.123           School District         40011         Garrison Public School District #15         0.014126%         86.543         33.93         2.961         1.179.112         7.123           School District         400117         Garrison Public School School #28         0.039013%         58.793         5.6.99         7.609         7.625           School District         400117         Garrison Public School School #28         0.039013% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8.69%</td></t<>									8.69%
School District         40113         Devis Lake Public School         0.276365%         23.792         236.604         (5.812)         31.795.611         757.55           School District         40016         Certral Cass Public School District #7         0.131680%         109.964         109.572         332         1.434         540.1           School District         40016         Millior Public School District #7         0.131680%         109.964         109.572         332         1.434         540.2         7.433           School District         40010         Millior Public School District #36         0.034464%         16.239         11.75         2.483         240.006         7.23           School District         400114         Zeeland Public School District #35         0.040730%         8.125         7.845         2.80         11.01.101         7.23           School District         400114         Zeeland Public School District #31         0.046378%         5.542         5.4808         6.24         7.23         5.4808         6.24         7.23         5.5hool District         4.0013         Kemare Public School District #31         0.046378%         5.432         5.4808         6.24         6.699         7.32         5.5hool District         4.0014         7.23         5.5hool District<									
School Dutrict         M0104         Mt Pleasant School Distrik         0.047697%         19.31         38.397         1.434         50.112         7.713           School District         400105         Milnor Public School District #7         0.131680%         100.9964         100.972         392         1.431.4         7.733           School District         40010         Magleton Public School District #36         0.034678%         36.6475         35.227         1.238         494.606         7.123           School District         40010         Toga Public School District #15         0.014126%         86.543         35.237         1.238         494.606         7.23           School District         40011         Carinton Public School District #15         0.004737%         55.432         54.808         624         75.165         7.235           School District         400117         Carinton Public School Strict #15         0.004733%         52.42         6.089         1.35         84.401         7.235           School District         40012         North Valley Carret R Technology Center         0.007301%         55.692         1.0479         7.434           School District         40012         Dakeh Public School District #18         0.002506%         5.445         1.058			-						
School District         400105         Central case Public School District #7         0.13180%         10.9944         10.9572         392         1.491,134         7.23           School District         400107         Mapleton Public School District #2         0.036685         30,635         31,109         (2,474)         415,622         7.97           School District         400107         Mapleton Public School District #36         0.043778K         36,475         32,327         1.238         494,066         7.123           School District         400114         Zeeland Public School District #35         0.040378K         55,422         7,465         280         110,180         7.12           School District         400114         Zeeland Public School District #28         0.038018K         31,748         34,215         (2,477)         430,514         7.25           School District         400120         Sex Special Education Unit         0.007633K         65,224         6,089         135         84,401         7.22           School District         400123         Beach Public School District #3         0.002005K         51,782         52,079         (2,96)         702,170         7.44           School District         400123         Beach Public School District #3         0.002005K <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
School District         400105         Mapleton Public School         0.036685%         33.09         (2.474)         415.422         7.93           School District         400107         Mapleton Public School         0.03446%         16.239         13.756         2.483         220.028         62.35           School District         400109         Toge Public School District #15         0.043678%         55.634         83.939         2.661         11.73.112         7.123           School District         400117         Garrison Public School District #15         0.066378%         55.422         5.468         6.24         751.656         7.23           School District         400114         Kennare Public School District #28         0.030013%         58.788         52.099         6.609         795.685         6.54           School District         400121         North Valley Career & Technology Center         0.017362%         14.499         14.201         298         196.608         7.23           School District         400121         North Valley Career & Technology Center         0.03505%         19.629         2.037         (768)         26.6172         7.66           School District         400124         Rolet Public School District #3         0.026206%         51.921         <									
School District.         400107         Mapleton Public School         0.019446%         16,239         13,756         2,483         220,208         62,23           School District.         400108         Linton Public School District #35         0.0043678%         86,9475         35,237         1,238         494,606         7,12           School District.         400114         Zeeland Public School District #15         0.004378%         55,432         7,845         280         110,180         7,72           School District.         400117         Garrison Public School District #28         0.038018%         51,748         34,215         (2,467)         430,514         7,235           School District.         400112         Lews & Cata Public School District #28         0.038018%         51,748         54,205         66,069         796,085         65,55           School District.         400120         Sw Special Education Unit         0.007453%         6,224         6,089         135         84,401         7,23           School District.         400122         North Yalley Career.         0.017362%         14,499         14,201         298         196,608         7,23           School District.         400125         Dakta Public School District #3         0.002056%         56,6									
School District         400109         Linon Public School District #15         0.043678%         36,475         35,237         1,238         449,606         71,12           School District         400114         Zeeland Public School District #15         0.014126%         86,954         83,993         2,961         1,179,112         71,12           School District         400117         Garrison Public School District #15         0.066378%         55,432         54,808         624         751,656         72,23           School District         400118         Kennare Public School District #128         0.038018%         31,748         42,215         (6,609         796,085         65,55           School District         400120         Sw Special Education Unit         0.007453%         6,224         6,089         133         84,401         722           School District         400124         North Valley Career & Technology Center         0.017307%         51,782         52,078         (2,961)         702,170         74,42           School District         400124         Beach Public School District #13         0.062008%         13,929         (2,961)         72,23           School District         400125         Drake Public School District #14         0.022094%         19,629         (2,9									
School District         400109         Tinga Public School District #15         0.104126%         86.954         83.993         2,961         1,179,112         71.12           School District         400114         Zetand Public School Strict #1         0.009730%         6,125         7,845         280         110,180         77.23           School District         400118         Kennare Public School District #28         0.038018%         31,748         34,215         (2,467)         430,514         7.93           School District         400120         Swegeial Education Unit         0.007433%         6,224         6,089         135         84,401         7.22           School District         400121         North Valley Career & Technology Center         0.017662%         14,499         14,201         298         196,608         7.22           School District         400121         Dakota Praine Public School         0.02305%         15,62         20,377         (768)         266,172         7.66           School District         400125         Dakota Praine Public School District #3         0.005075%         15,829         0.377         6,683         325,019         7.33           School District         400125         Drake Public School District #3         0.0023055%			•						7.12%
School District         400114         Zealand Public School District #51         0.066378%         52,422         7,845         280         110,180         7,12           School District         400117         Garrison Public School District #28         0.086378%         55,432         54,808         624         751,656         77.39           School District         400119         Lewis & Cark Public School District #28         0.030018%         31,748         34,215         (2,477)         430,514         723           School District         400121         North Valley Career & Technology Center         0.017362%         14,499         14,201         298         196,608         722           School District         400121         North Valley Career & Technology Center         0.017362%         14,499         14,201         298         196,608         722           School District         400124         Rolette Public School         0.0223605%         55,485         55,692         (1,471)         743,711         763           School District         400137         New Salem Almont School District #3         0.023505%         154,850         178,174         33         250,194         722           School District         400137         New Salem Almont School District #3         0.02310									7.12%
School District         400117         Garrison Public School District #31         0.066378%         55,432         54,808         624         751,656         7.23           School District         400118         Kenmare Public School District #28         0.038018%         31,748         34,215         (2,467)         430,514         7.33           School District         400120         Sw Special Education Unit         0.007433%         6,224         6,089         135         84,401         7.23           School District         400122         Dakota Praine Public School         0.02600%         51,782         52,078         (296)         702,170         7.42           School District         400122         Dakota Praine Public School         0.022305%         19,629         20,397         (768)         266,172         7.66           School District         400137         Ree Arbubic School District #39         0.022094%         18,450         17,817         633         250,194         7.12           School District         400139         East Central Special Education Unit         0.022094%         18,450         17,817         633         250,194         7.12           School District         400141         Wans Public School District #49         0.0203157%         2,638			-						7.12%
School District         400118         Kermare Public School District #28         0.038013%         31,748         34,215         (2,477)         430,514         7.95           School District         400119         Lewis & Clark Public School         0.070301%         58,708         52,099         6,609         736,085         6,524           School District         400121         North Valley Career & Technology Center         0.017453%         14,499         14,201         298         196,608         72.23           School District         400123         Beach Public School District #3         0.065076%         54,845         56,692         (1,847)         743,711         7.62           School District         400123         Beach Public School District         0.022094%         18,450         17,817         633         256,172         7.66           School District         400137         New Salem Almont School District #49         0.031575%         26,368         26,913         (545)         357,552         7.53           School District         400139         East Central Special Education Unit         0.031575%         26,368         26,913         (545)         357,552         7.53           School District         400149         Worthsargent School District #3         0.027102% <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.29%</td>									7.29%
School District         400119         Lewis & Clark Public Schools         0.070301%         58,708         52,099         6,609         796,085         65,54           School District         400120         Sw Special Education Unit         0.007432%         61,44         60,89         135         84,401         72.22           School District         400122         Dakota Prairie Public School         0.062008%         51,782         52,078         (296)         702,170         74.42           School District         400123         Beach Public School District         0.023505%         51,845         56,692         (1,847)         743,711         763           School District         400125         Drake Public School District         0.023505%         19,629         0.0331         (548,45)         84,401         71,17         763         250,194         71,23         564,512         74,68         55,619         35,552         733         55,610         135         35,552         733         55,610         135         135         340,230         77,72         55,610         136         400,30         77,72         55,610         136         400,30         77,72         55,610         136         400,43         74,43         74,43         74,43									7.95%
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         0.017453%         14,499         12,01         298         196,608         7.22           School District         400123         Beach Public School District #3         0.065676%         54,845         56,692         (1,847)         743,711         763           School District         400124         Rolette 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         84,400           School District         400137         New Salem Almont School District #49         0.035197%         26,368         26,913         (545)         37,252         7.33           School District         400140         North Sarget School District #3         0.035344%         29,515         30,880         (1,365)         400,230         7.72           School District         400140         Meantal Sechool District #3         0.027102%         <	School District	400119	Lewis & Clark Public Schools						6.54%
School District         400121         North Valley Carser & Technology Center         0.017362%         14,499         14,201         298         196,608         7.22           School District         400122         Dakota Praine Public School District #         0.0655676%         54,845         56,602         (1,847)         742,743,711         742           School District         400124         Roleth Public School District #         0.023505%         19,629         20,397         (768)         256,172         746           School District         400125         Drake Public School District         0.023505%         19,629         20,397         (768)         256,172         746           School District         400137         New Salem Almont School District #49         0.050199%         41,921         47,768         (5,451)         356,43         357,52         75.33           School District         400138         Max Public School District #3         0.0335344%         25,515         30,880         (1,365)         400,230         722           School District         400140         North Sargent School District #3         0.037102%         22,63         21,5064         (2,838)         1,657,403         7.52           School District         400141         Walpeton Public School Dis									7.21%
School District         400122         Dakota Prairie Public School         0.062008%         51,782         52,078         (296)         702,170         742           School District         400123         Beach Public School District #3         0.065076%         54,845         56,692         (1,847)         743,711         766           School District         400125         Drake Public School District #49         0.022094%         18,450         17,817         633         250,194         712           School District         400137         New Salem Almont School District #49         0.031575%         26,368         26,913         (545)         357,523         75.53           School District         400139         East Central Special Education Unit         0.042212%         38,591         37,286         1,305         523,298         7133           School District         400140         North Sargent School District #3         0.027102%         22,633         21,800         833         306,899         7102           School District         400140         Medma Public School District #3         0.027102%         22,633         21,800         833         306,899         7102           School District         400144         Medma Public School District #3         0.022835% <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.22%</td></t<>									7.22%
School District         400124         Rolette Public School         0.023505%         19,629         20,397         (768)         266,72         7.66           School District         400125         Drake Public School District #49         0.050199%         11,921         47,768         (5,847)         568,453         84.40           School District         400137         New Salem Almont School District #49         0.031575%         26,618         26,913         (543)         357,552         7.53           School District         400140         North Sargent School District #3         0.035344%         29,515         30,880         (1,365)         400,230         7.73           School District         400140         North Sargent School District #3         0.027102%         22,633         21,800         833         306,689         7.10           School District         400144         Wedina Public School District #3         0.027102%         22,633         21,800         833         306,689         7.00           School District         400144         Wedina Public School District         0.018470%         15,424         14,776         648         209,155         7.00           School District         400145         Leege Public School District 6         0.022835%         19,069	School District	400122	Dakota Prairie Public School	0.062008%	51,782		(296)	702,170	7.42%
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         District         0.031575%         26,368         26,913         (545)         357,552         7.53           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         0.0146363%         122,226         125,064         (2,838)         1,657,403         7.55           School District         400143         Pingree-Buchana School District 37         0.0145636%         152,229         12,803         306,899         7.10           School District         400143         Pingree-Buchana School District 37         0.018457%         15,424         14,776         648         209,155         7.06           School District         400144         West River Student Services         0.018470%	School District	400123	Beach Public School District #3	0.065676%	54,845	56,692	(1,847)	743,711	7.62%
School District         400137         New Salem Almont School District #49         0.050199%         41,921         47,768         (5,847)         568,453         84.40           School District         400138         Max Public School         0.031575%         26,368         26,913         (545)         357,552         7.53           School District         400140         North Sargent School District #3         0.035344%         29,515         30,880         (1,365)         400,230         7.73           School District         400141         Wahgton Public School District #3         0.027102%         22,633         21,800         833         306,899         7.10           School District         400143         Pingree-Buchana School District         0.018470%         15,632         617         220,339         7.09           School District         400143         Pingree-Buchana School District         0.018470%         15,632         14,441         591         203,839         7.09           School District         400144         Werk River Student Services         0.018001%         15,922         14,441         591         203,839         7.09           School District         400144         Werk River Student Services         0.012745%         10,633         10,220	School District	400124	Rolette Public School	0.023505%	19,629	20,397	(768)	266,172	7.66%
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         400142         Medina Public School District #3         0.027102%         22,633         21,800         833         306,899         7.10           School District         400144         Medina Public School District #3         0.027102%         22,633         21,800         833         306,899         7.10           School District         400144         West River Student Services         0.018470%         15,424         14,776         648         209,155         7.00           School District         400147         Sawyer Public School         0.018001%         15,032         14,441         591         203,839         7.00           School District         400149         Great Northwest Education Cooperative         0.018001%         15,032 <t< td=""><td>School District</td><td>400125</td><td>Drake Public School District</td><td>0.022094%</td><td>18,450</td><td>17,817</td><td>633</td><td>250,194</td><td>7.12%</td></t<>	School District	400125	Drake Public School District	0.022094%	18,450	17,817	633	250,194	7.12%
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         Wahgeton Public School District 37         0.146363%         122,226         125,064         (2,838)         1,657,403         7.55           School District         400142         Medina Public School District 37         0.0146363%         122,226         125,064         (2,838)         1,657,403         7.55           School District         400143         Pingree-Buchana School District         0.019458%         16,249         15,632         617         220,339         7.06           School District         400145         Leeds Public School District 6         0.022835%         19,069         17,343         1,726         258,581         6.77           School District         400149         Great Northwest Education Unit         0.18007%         15,042         14,441         591         203,839         7.08           School District         400149         Great Northwest Education Cooperative         0.01	School District	400137	New Salem Almont School District #49	0.050199%	41,921	47,768	(5,847)	568,453	8.40%
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         400144         Medina Public School District         0.019458%         16,249         15,632         617         220,339         7.00           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         400149         Great Northwest Education Cooperative         0.012745%         10,643         10,220         423         144,324         7.08           School District         400190         Great Northwest Education Cooperative         0.012745%         <	School District	400138	Max Public School	0.031575%	26,368	26,913	(545)	357,552	7.53%
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         7.00           School District         400144         West River Student Services         0.018470%         15,424         14,776         648         209,155         7.06           School District         400147         Sawyer Public School District 6         0.022835%         19,069         17,343         1,726         258,581         6.77           School District         400149         Great Northwest Education Coperative         0.012745%         108,768         105,656         3,112         1,474,903         7.16           School District         400149         Great Northwest Education Coperative         0.012745%         10,643         10,220         423         144,324         7.08           School District         400149         Great Northwest Education Coperative         0.012745%	School District	400139	East Central Special Education Unit	0.046212%	38,591	37,286	1,305	523,298	7.13%
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         7.00           School District         400144         West River Student Services         0.018470%         15,424         14,776         648         209,155         7.00           School District         400147         Sawyer 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         7.00           School District         400149         Great Northwest Education Coperative         0.012745%         108,768         105,656         3,112         1,474,903         7.10           School District         400149         Great Northwest Education Cooperative         0.012745%         10,643         10,220         423         144,324         7.00           School District         400150         Anamose Public School District #14         0.020425%         17,05	School District	400140	North Sargent School District #3	0.035344%	29,515	30,880	(1,365)	400,230	7.72%
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         400149         Great Northwest Education Unit         0.130047%         108,768         105,656         3,112         1,474,903         7.08           School District         400149         Great Northwest Education Cooperative         0.012745%         10,643         10,220         423         144,324         7.08           School District         400150         Anamose Public School District #14         0.020425%         17,057         17,364         (307)         231,289         7.51           School District         400151         South Parite Education Cooperative         0.002245%         75,80 <td>School District</td> <td>400141</td> <td>Wahpeton Public School District 37</td> <td>0.146363%</td> <td>122,226</td> <td>125,064</td> <td>(2,838)</td> <td>1,657,403</td> <td>7.55%</td>	School District	400141	Wahpeton Public School District 37	0.146363%	122,226	125,064	(2,838)	1,657,403	7.55%
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         7.08           School District         400149         Great Northwest Education Cooperative         0.012745%         108,768         105,656         3,112         1,474,903         7.08           School District         400150         Anamose Public School District #14         0.020425%         17,057         17,364         (307)         231,289         7.51           School District         400151         South Farin's School District #70         0.070021%         58,474         55,296         3,178         792,913         6.97           School District         400152         South Farin's School District #70         0.070687%	School District	400142	Medina Public School District #3	0.027102%	22,633	21,800	833	306,899	7.10%
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 #10         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         1,028,943         7.01           School District         400152         South Bart Public School District #70         0.002425%         17,058         72,098         3,782         1,028,943         7.01           School District         400153         South Heart Public School District #9 <td< td=""><td>School District</td><td></td><td>Pingree-Buchanan School District</td><td></td><td></td><td></td><td></td><td></td><td>7.09%</td></td<>	School District		Pingree-Buchanan School District						7.09%
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         400152         South Prairie School District #70         0.070021%         58,474         55,296         3,178         1,028,943         7.01           School District         400153         South Beart 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         400154         Sargent Central Public School District #6			West River Student Services						7.06%
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         Anamose 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 Fast 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         7.120           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 District									6.71%
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         400150         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         7.00           School District         400153         South Heart Public School District #9         0.045877%         38,311         37,006         1,305         519,510         7.20           School District         400154         Sargent Central Public School District #6         0.022490%         18,781         18,337         444         254,677         7.20           School District         400156         Fairmount Public School         0.012588%         10,846         11,017         114,701         147,073         7.46           School District         400156         South Central Prairie Special Education Cooperative <td>School District</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.08%</td>	School District								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         400155         South Central Prairie Special Education Unit         0.011654%         9,732         9,404         328         131,974         7.13           School District         400157         Pembina Special Education Cooperative         <									7.16%
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         400155         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 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>7.08%</td></td<>									7.08%
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 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 Pairie 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         7.13           School District         400158         Central Regional Education Association									7.51%
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 District #6         0.022490%         18,781         18,337         444         254,677         7.20           School District         400155         Fairmount Public School         0.012898%         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									6.97%
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         8.755									7.01%
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         0.012988%         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									7.12%
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			-						7.20%
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									7.49%
School District         400158         Central Regional Education         0.048532%         40,529         48,080         (7,551)         549,571         8.75			•						7.13%
									7.12%
SCROOI JISTICT 400159 UBERON PUBLIC SCROOI #16 0.019067% 15,923 21,407 (5,484) 215,916 9.91			-						8.75%
	School District	400159	Oberon Public School #16	0.019067%	15,923	21,407	(5,484)	215,916	9.91%

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



#### Main System (Concluded)

Proportionate					Contribution in Relation to the Statutory Required	Contribution Deficiency		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Share	Required Contribution	Contribution	(Excess)	Covered Payroll	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 Political Subdivision	500005 500006	Ramsey County Soil Conservation District James River Soil Conservation District	0.007624% 0.005428%	6,367 4,533	7,164 4,032	(797) 501	86,334 61,467	8.30% 6.56%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022041%	4,555	4,032	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 Political Subdivision	500018	Griggs County Public Library	0.003987%	3,329	3,215	114	45,151	7.12%
Political Subdivision	500019 500022	R & T Water Supply Commerce Authority Consolidated Waste Ltd	0.051185% 0.013962%	42,744 11,660	44,382 11,009	(1,638) 651	579,617 158,106	7.66% 6.96%
Political Subdivision	500022	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 Political Subdivision	500038 500040	Jamestown Regional Airport Fargo Park District	0.019864% 0.386811%	16,588 323,021	16,016 316,026	572 6,995	224,938 4,380,216	7.12% 7.21%
Political Subdivision	500040	Dunseith Community Nursing Home	0.080001%	66,808	79,207	(12,399)	4,380,216 905,927	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 Political Subdivision	500056	Cavalier County Job Development Authority	0.004448% 0.006884%	3,714	3,586	128	50,364	7.12%
Political Subdivision	500057 500060	Barnes County Soil Conservation District Devils Lake Basin Joint Water Resource Board	0.000884%	5,749	5,551 3,903	198 (3,903)	77,959	7.12%
Political Subdivision	500061	Ward County Water Resource District	0.003300%	2,756	2,661	(3,903) 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 Political Subdivision	500084 500085	Rolette County Soil Conservation District Jamestown Parks And Recreation District	0.003435% 0.068403%	2,869 57,123	2,757 59,049	112 (1,926)	38,894 774,594	7.09% 7.62%
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	57,125	1,243	(1,520)	//4,354	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	0.00000%	-	-	-	-	0.00%
Political Subdivision	500112	Foster County Soil Conservation District	0.007706%	6,435	7,180	(745)	87,258	8.23%
School District School District	500113 500114	Lonetree Special Education Unit Roughrider Education Services Program (RESP)	0.001503% 0.000000%	1,255	1,211	44	17,016	7.12% 0.00%
Political Subdivision	500114	Agassiz Water Users District	0.015321%	12,794	12,476	318	173,488	7.19%
Political Subdivision	500115	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 Political Subdivision	500128 500129	Logan County Soil Conservation District Park District - City of New Rockford	0.006544% 0.004302%	5,465 3,593	5,275 3,469	190 124	74,099 48,720	7.12% 7.12%
Political Subdivision	500129	Traill County Job Development Authority	0.004302%	3,593 7,556	3,469	3,855	48,720 102,456	3.61%
Political Subdivision	500130	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. Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share. The sum of the values by employer differ from the System totals due to rounding.



#### Judges

						Cont	ribution in					
						Relat	tion to the					Actual
				Sta	tutory	St	atutory	Cor	tribution			Contribution as a
			Proportionate	Red	quired	Re	equired	De	ficiency			% of Covered
Employer Type	Employer ID	Employer	Share	Cont	ribution	Con	ntribution	(	Excess)		Covered Payroll	Payroll
State	018000	ND Supreme Court	100.000000%	\$ 1	1,389,483	\$ 2	1,389,483	\$	-	ļ	\$ 8,654,665	16.05%
		Total Judges System	100.00000%	\$ 1	1,389,483	\$ 3	1,389,483	\$	-		\$ 8,654,665	16.05%

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



#### 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		\$ (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%

\*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.



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

Employer Type	Employer ID	Employer	Proportionate Share	 Statutory Required Contribution	Rel	ntribution in ation to the Statutory Required ontribution	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 <i>,</i> 580)	959,488	8.87%
City	200118	City of Berthold	0.568341%	5,096		5 <i>,</i> 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%

\*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 Pension Amounts by Employer\*

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				Deferred Outflows of Resources						Defe	erred Inflows of Reso	Pension Expense				
			Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer Type State of ND	Employer ID 010100	Employer Governor's Office	5hare 0.124385%	\$ 22,382	Assumptions \$ 1,434,936	Investments Ś -	Contributions \$ 159,141	Resources \$ 1,616,459	Experience \$ 132,322	Assumptions \$ 1,870,856	Investments \$ 480,839	Contributions \$ 30,604	Resources \$ 2,514,621	\$ 208,008	Contributions \$ 46,364	Expense \$ 254,372
State of ND	010100	Secretary Of State	0.124383%	22,382	1,434,930	÷ ،	5 159,141 16,503	1,528,091	137,250	1,940,525	5 400,039 498,745	211,739	2,788,259	208,008	\$ 40,364 (40,720)	\$ 254,572 175,033
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 State	012000	State Treasurer's Office Attorney General's Office	0.042406%	7,631 194.022	489,206 12.438.262	-	56,324 382,718	553,161 13,015,002	45,112 1,146,990	637,822 16.216.894	163,930 4.167.989	11,491 260.470	858,355 21,792,343	70,914 1.803.034	16,808 14,994	87,722 1,818,028
State of ND	012500	Tax Department	0.558043%	194,022	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	(468,327)	2,322,914
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 State	019000	Retirement & Investment Office	0.141582% 0.176508%	25,479	1,633,324	-	25,663 188,586	1,684,466	150,616	2,129,514	547,318	98,389	2,925,837	236,763	(19,924)	216,839
State State of ND	019200	ND Public Employees Retirement System Public Instruction	0.176508%	31,763 79,561	2,036,239 5,100,485	-	188,586	2,256,588 6,096,015	187,771 470,339	2,654,830 6,649,966	682,332 1,709,143	116,587 742,583	3,641,520 9,572,031	295,171 739,359	6,359 (78,565)	301,530 660,794
State	020200	Education Standards & Practice	0.045838%	8.248	528,798	-	40.610	577.656	470,333	689.442	177.197	17.560	932.962	76.655	9.189	85.844
State	021500	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 Lake Region State College	0.419019%	75,403	4,833,905 1.879,196	-	109,865 130,996	5,019,173 2,039,505	445,757	6,302,402 2,450,079	1,619,814	402,856	8,770,829	700,718	(91,425) (76.463)	609,293 195,943
State	022800	Williston State College	0.085156%	15.325	982.380	-	36,072	1.033.777	90.590	1.280.819	329,190	269,667	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	5,710,507	(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)	351,028 487,574
State	024100	Minot State University Valley City State University	0.458220%	82,456	5,286,137 2,058,769	-	95 310	5,368,593 2,186,193	487,459 189,849	6,892,018 2,684,205	1,771,354	514,819 139,609	9,665,650 3,703,545	766,272	(278,698) (38,710)	487,574
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 State of ND	027000	Career & Technical Education	0.189120%	34,033	2,181,734 14,438,058	-	418,906	2,634,673 17,898,672	201,188	2,844,525 18,824,210	731,087	8,023	3,784,823 31,438,360	316,260	170,853	487,113
State of ND State of ND	030100	ND Department Of Health Mental Health	0.814895%	225,215 146.641	9.400.827	-	6,427,321	17,898,672	1,331,400 866,894	18,824,210	4,838,110	6,444,640	31,438,360	2,092,923	(1,524,672) 2.192.734	568,251 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 State of ND	032500	Department Of Human Services Protection & Advocacy Project	7.374369%	1,327,018	85,072,513 1,837,066	-	7,045,032	93,444,563 1,925,734	7,844,930	110,916,775 2,395,150	28,507,306 615,590	155,361 184,793	147,424,372 3.364.937	12,332,008 266.300	1,570,440 (50.302)	13,902,448 215,998
State	038000	Job Service North Dakota	0.159243%	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	-	82,170	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	1,045,875	(150,998)	894,877
State of ND	040600	ND Department Of Labor	0.055257%	9,944	637,458	-	34,681	682,083	58,783	831,112	213,609	193,875	1,297,379	92,405	(31,478)	60,927
State of ND	040800	Public Service Commission	0.259155%	46,636	2,989,675	-	195,912	3,232,223	275,692	3,897,911	1,001,823	317,119	5,492,545	433,378	(85,285)	348,093
State of ND State of ND	041200 041300	Aeronautics Commission Department Of Financial Institutions	0.040732% 0.203415%	7,330 36,604	469,894 2.346.645	-	104,982 77.033	582,206 2,460,282	43,331 216.395	612,644 3.059,534	157,459 786.347	79,868 104.428	893,302 4.166.704	68,115 340.169	9,646 (34,542)	77,761 305.627
State of ND	041300	ND Securities Department	0.203413%	11,155	2,346,645	-	44,288	770,621	65,950	932,442	239,652	23,948	1,261,992	103,671	(34,342) 7,746	111,417
State	042600	State Board Of Law Examiners	0.029432%	5,295	339,535	-		344,830	31,310	442,682	113,776	52,987	640,755	49,219	(32,515)	16,704
State	042700	ND State Board Of Cosmetology	0.009448%	1,700	108,994	-	18,951	129,645	10,051	142,106	36,523	326	189,006	15,800	6,967	22,767
State	042800	ND State Plumbing Board	0.036305%	6,533	418,823	-	609	425,965	38,622	546,058	140,345	10,353	735,378	60,712	672	61,384
State	047100	Bank Of North Dakota	0.996946%	179,401	11,501,011	-	300,769	11,981,181	1,060,561	14,994,915	3,853,922	395,167	20,304,565	1,667,172	(14,593)	1,652,579
State	047200	Public Finance Authority	0.018251%	3,285	210,548	-	62,511 237.072	276,344	19,416 246.830	274,511	70,553	21,880	386,360	30,520 388,008	7,486	38,006
State State	047300 047500	Housing Finance Agency Mill & Elevator Association	0.232024% 0.813052%	41,754 146.310	2,676,685 9.379,565	-	237,072 351.570	2,955,511 9.877.445	246,830 864,933	3,489,838 12.228.993	896,942 3.143.038	176,640 151.913	4,810,250 16.388.877	388,008 1.359.648	(4,007) 38,769	384,001 1.398.417
State	047500	Workforce Safety & Insurance	1.335805%	240,379	15,410,171	-	7.418	15,657,968	1.421.043	20,091,642	5,143,038	1,696,640	28.373.184	2,233,839	62,083	2,295,922
State of ND	050200	Field Services Division	0.726808%	130,789	8,384,634	-	547,850	9,063,273	773,186	10,931,810	2,809,642	98,808	14,613,446	1,215,427	146,963	1,362,390
State of ND	050400	Highway Patrol	0.161410%	29,045	1,862,065	-	17,488	1,908,598	171,710	2,427,744	623,967	176,198	3,399,619	269,925	(82,810)	187,115



				Deferred Outflows of Resources						Defe	erred Inflows of Resou	Pension Expense				
Employer Type	_Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
State of ND	051700	Department Of Corrections Transitional Services		+,	\$ 2,621,000	\$ -	\$ 507,683	\$ 3,169,567	\$ 241,695	\$ 3,417,236	\$ 878,282	\$ 58,781	\$ 4,595,994	\$ 379,939	, .	\$ 492,401
State of ND	051800 051900	James River Correctional Ctr	0.872193%	156,952 204,684	10,061,830	-	1,261,967	11,480,749	927,848	13,118,524 17.108.214	3,371,661	41,635 265.852	17,459,668	1,458,550	449,319 368.650	1,907,869
State of ND State	051900	State Penitentiary Rough Rider Industries	1.137450%	204,684 24,784	13,121,900 1.588,783	-	1,344,430 127.132	14,671,014 1,740.699	1,210,031 146.509	2.071.441	4,397,073 532,392	265,852	22,981,170 2.769.541	1,902,135 230,306	368,650	2,270,785 232,755
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	539,374	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 State of ND	060200	Dept Of Agriculture Milk Marketing Board	0.370522% 0.006208%	66,675 1,117	4,274,432 71,617	-	229,000 1,303	4,570,107 74,037	394,165 6,604	5,572,966 93,374	1,432,337 23,998	330,567 122,731	7,730,035 246,707	619,617 10,381	(48,877) (40,125)	570,740 (29,744)
State of ND	060800	ND Oilseed Council	0.008208%	551	35,255	-	1,303	37,119	3,251	45,965	11,814	693	61,723	5,110	(40,125) 3,285	(29,744) 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	316,389	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 State of ND	062400 062500	Beef Commission ND Wheat Commission	0.018220% 0.041902%	3,281 7,541	210,190 483,392		36,643 764	250,114 491.697	19,383 44,576	274,044 630,242	70,434 161.982	57,446 8.433	421,307 845,233	30,467 70.072	1,599 (3,890)	32,066 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	(3,330) 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	(21,535)	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 State of ND	070100	Historical Society ND Council On The Arts	0.387156% 0.031334%	69,669 5,638	4,466,326	-	540,762 28,563	5,076,757 395.678	411,861 33,333	5,823,155 471,290	1,496,640	218,809 6.427	7,950,465 632,179	647,433 52,400	61,197 3.482	708,630 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	7,048,869	565,208	27,724	592,932
State of ND	077000	Water Commission	0.548028%	98,618	6,322,184	-	193,521	6,614,323	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	20,319,071	4,365,482	109,333,995	8,789,849	(2,596,130)	6,193,719
State State	090000 090100	ND State Board Of Accountancy Board Of Medical Examiners	0.009553% 0.025521%	1,718 4,593	110,206 294,416		6,711 10,237	118,635 309,246	10,163 27,150	143,685 383,858	36,929 98,657	91,547 79,768	282,324 589,433	15,977 42,680	(13,664) (6,180)	2,313 36,500
State	090200	Board Of Pharmacy	0.023984%	4,316	276,685		9,199	290,200	25,514	360,740	92,716	3,536	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 District Health Unit	099501 100002	ND System Information Technology Services McIntosh District Health Unit	0.202960% 0.011754%	36,522 2.115	2,341,396 135,597	-	260,829 55,323	2,638,747 193.035	215,911 12.504	3,052,691 176,790	784,588 45,438	62,514	4,115,704 234,732	339,407 19.657	59,367 16.574	398,774 36,231
District Health Unit	100002	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 District Health Unit	100006 100007	Emmons County Public Health Rolette County Public Health	0.021264% 0.049091%	3,827 8,833	245,307 566,326	-	52,472 81.392	301,606 656,551	22,621 52,224	319,829 738,370	82,201 189,772	-	424,651 980,366	35,559 82,093	19,432 31,531	54,991 113,624
District Health Unit	100007	Towner County Public Health Unit	0.049091%	8,833	146,383	-	40,166	188.832	52,224	190.853	49,052	17,121	270.525	21,219	31,531	33,401
District Health Unit	100009	Nelson-Griggs District Health Unit	0.014626%	2,632	168,729	-	3,592	174,953	15,559	219,987	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	209,295	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 32 484	1,074,243	-	135,594 103,838	1,226,595	99,061 192,037	1,400,589	359,973 697,834	1,575 118.073	1,861,198 3,723,088	155,721 301.877	32,697	188,418 304,878
District Health Unit District Health Unit	100012	Garrison Diversion Conservancy District	0.180518%	32,484 22,031	2,082,500		103,838 191,018	2,218,822 1,625,431	192,037 130,242	2,715,144 1.841.451	697,834 473,281	118,073	3,723,088 2,457,174	301,877 204,738	3,001 65,813	304,878 270,551
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	135,057	1,909,526	490,777	34,561	2,569,921	212,304	(4,355)	207,949
District Health Unit	100017	City-County Health District	0.061595%	11,084	710,575	-	32,785	754,444	65,525	926,441	238,110	13,546	1,243,622	103,005	8,281	111,286
District Health Unit District Health Unit	100018 100019	Sargent County District Health Unit Traill District Health Unit	0.010801% 0.016536%	1,944 2,976	124,603 190,763	-	12,105 4,934	138,652 198,673	11,490 17,591	162,456 248,715	41,754 63,924	45,345 3,704	261,045 333,934	18,062 27,653	(3,928) (777)	14,134 26,876
District Health Unit	100021	Cavalier County Health Dist	0.013929%	2,506	160,688		52,225	215,419	14,818	209,504	53,846	9,863	288,031	23,294	10,216	33,510
District Health Unit	100022	Walsh County Health District	0.039958%	7,191	460,965	-	159,193	627,349	42,508	601,002	154,467	8,434	806,411	66,820	38,659	105,479
District Health Unit	100023	Custer Health Unit	0.125026%	22,499	1,442,330	-	3,523	1,468,352	133,004	1,880,497	483,317	128,146	2,624,964	209,079	(36,880)	172,199
Political Subdivision City	100024 200002	Southeast Water Users District City Of Mcville	0.046437% 0.009746%	8,356 1.754	535,709 112.432	-	99,169 26,640	643,234 140.826	49,400 10.368	698,452 146,588	179,513 37.675	49,179 21.604	976,544 216,235	77,656 16,297	65,229 810	142,885 17.107
City	200002	City Of Drayton	0.004378%	786	50,506	-	26,640	51,292	4,657	65,849	16,924	199,537	216,235 286,967	7,322	(61,442)	(54,120)
City	200004	City Of Fessenden	0.000000%	-	-	-	1,256	1,256	-			31,749	31,749		(10,309)	(10,309)
City	200005	City Of Westhope	0.009898%	1,781	114,186	-	876	116,843	10,530	148,874	38,263	80,661	278,328	16,554	(21,852)	(5,298)
City	200006	City Of Belfield	0.014266%	2,566	164,576	-	998	168,140	15,176	214,573	55,148	213,657	498,554	23,858	(73,073)	(49,215)
City City	200007 200008	City of Beulah City Of Rolla	0.046018% 0.030950%	8,280 5,568	530,875 357.047	-	387,951 77.350	927,106 439,965	48,954 32.925	692,150 465,514	177,893 119.644	188.670	918,997 806.753	76,956 51,758	127,477 (15,087)	204,433 36,671
City	200008	City of New Town	0.110237%	19,837	1,271,721	-	90,961	1,382,519	117,271	1,658,058	426,146	40,585	2,242,060	184,347	50,364	234,711
City	200010	City Of Cavalier	0.045462%	8,181	524,461	-	55,790	588,432	48,363	683,787	175,744	25,830	933,724	76,025	(6,788)	69,237
City	200011	City Of Harvey	0.052637%	9,472	607,233	-	11,164	627,869	55,996	791,705	203,480	43,725	1,094,906	88,024	(5,247)	82,777
City City	200012	City Of Napoleon City Of Grand Forks	0.014857%	2,673 276 592	171,394 17,731,690	-	22,449 1 499 866	196,516 19 508 148	15,805 1,635,121	223,462 23,118,418	57,433 5 941,787	18,870 10,999,182	315,570 41,694,508	24,847 2 570 364	(2,058) (2,094,899)	22,789 475 465
City	200014	City Of Killdeer	0.068638%	12,351	791,825	-	30,132	834,308	73,018	1,032,374	265,336	249,127	1,619,855	2,570,584	(2,094,899) (36,457)	78,326
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				Deferred Outflows of Resources						Defe	erred Inflows of Reso	Pension Expense				
			Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer City	Type Employer ID 200016	Employer City Of Ellendale	Share 0.025926%	\$ 4,665	Assumptions \$ 299,089	Investments	Contributions \$ 5,681	Resources \$ 309,435	Experience \$ 27,580	Assumptions \$ 389,949	Investments \$ 100,223	Contributions \$ 84,327	Resources \$ 602,079	Pension Expense \$ 43,356	Contributions \$ (24,328)	Expense \$ 19,028
City	200018	City of Wishek	0.022761%	\$ 4,005 4,097	262,576	ş -	3 5,681	279,770	24,213	342,345	\$ 100,223	5 84,327 10,955	\$ 602,079	5 43,356 38,061	5 (24,328) 16,470	5 19,028 54,531
City	200018	City Of Granville	0.000000%	4,057		-	20,047	20.047			-	73,689	73,689	50,001	(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 City	200026 200028	City of Velva City Of Thompson	0.017470% 0.012217%	3,145 2,200	201,538 140,938	-	59,525 1,466	264,208 144,604	18,585 12,997	262,764 183,754	67,534 47,228	25,947 1,119	374,830 245,098	29,214 20,430	11,999 (362)	41,213 20,068
City	200028	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 City	200037 200038	City Of Beach City Of Glenburn	0.024773% 0.005793%	4,459 1.043	285,787 66.829	-	71,452	361,698 68.555	26,354 6.163	372,607 87.132	95,766 22.394	27,353 2.037	522,080 117,726	41,428 9.687	14,996 (602)	56,424 9.085
City	200038	City Of Kulm	0.003793%	1,043	85.691	-	989	88.017	7,902	111.723	22,394 28.715	5.000	153.340	12.421	(5.716)	6,705
City	200040	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	3,495,674	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 City	200049 200050	City Of Elgin	0.005754% 0.054230%	1,034 9,757	66,380 625,610	-	2,430 14,897	69,844 650,264	6,121 57,690	86,545 815,665	22,243 209,638	12,709 60,803	127,618 1,143,796	9,623 90,690	(6,078) (11,770)	3,545 78,920
City	200050	City Of Rugby 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	(11,770) 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 City	200058 200059	City Of New England	0.009310% 0.059106%	1,675 10.637	107,402 681,861	-	1,410 128,923	110,487 821.421	9,904 62.878	140,030 889.004	35,990 228,488	2,627 88,712	188,551 1.269.082	15,571 98,842	(5,793) (13,952)	9,778 84,890
City	200059	City Of Carrington City Of Mott	0.011827%	2,129	136.439	-	128,925	149.419	12,582	177.888	45,720	3.884	240.074	98,842	(13,932) 1,932	21,711
City	200061	City Of Larimore	0.011027%	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%	7,539 646	483,253	-	1,105	491,897	44,563	630,061	161,935	21,162	857,721	70,050 6.004	(7,656)	62,394
City City	200067 200069	City Of Hatton City Of Northwood	0.003590% 0.024978%	4,495	41,415 288,152	-	4,410 41,016	46,471 333,663	3,819 26,572	53,997 375,690	13,878 96,558	58,312 27,605	130,006 526,425	41,770	(16,394) 16,348	(10,390) 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 City	200077 200080	City Of Stanley City Of Crosby	0.078238% 0.016472%	14,078 2,964	902,573 190,025	-	80,533 36,860	997,184 229,849	83,230 17,523	1,176,766 247,753	302,447 63,676	71,459 21,028	1,633,902 349,980	130,835 27,547	(12,923) 2,457	117,912 30,004
City	200080	City Of Grafton	0.016472%	2,964 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 Emerado	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	11,544	163,223	41,951	14,585	231,303	18,148	(392)	17,756
City	200088 200089	City Of Neche	0.003954% 0.016417%	713 2.955	45,614 189,391	-	563 9.004	46,890 201.350	4,206 17.465	59,472 246.926	15,285 63,464	2,374 160.783	81,337 488.638	6,613 27,453	(1,437) (51,100)	5,176 (23,647)
City City	200089	City Of Surrey City Of Hankinson	0.016417% 0.023643%	2,955	189,391 272,751	-	9,004 60.420	201,350 337,427	17,465 25.152	246,926 355.611	63,464 91.397	160,783	488,638 483,382	27,453	(51,100) 12.210	(23,647) 51,745
City	200090	City Of New Rockford	0.018180%	4,238	209,729	-	4.086	217,087	19.340	273,443	70.279	31.735	483,382	39,535	(8.068)	22,334
City	200092	City of Minot	0.654565%	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	0.907796%	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 City	200100 200101	City Of Mohall City Of Lidgerwood	0.014617% 0.007087%	2,630 1,276	168,625 81,757	-	25,668 1,665	196,923 84,698	15,550 7,539	219,852 106,595	56,505 27.396	39,388 837	331,295 142,367	24,444 11,851	(2,743)	21,701 12,410
City	200101	city of Dugerwood	0.007087%	1,276	01,/3/	-	1,005	04,098	,559	100,595	21,590	837	142,307	11,031	559	12,410



				Deferred Outflows of Resources						Defe	erred Inflows of Resou	Pension Expense				
			Proportionate	Differences between Expected and Actual	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	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 Ty City	200102	City Of Mcclusky		Experience	\$ -	ś -	Ś 94	Ś 94	Experience	\$ -	S -		\$ 46,152	S -		\$ (12,710)
City	200102	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	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	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	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	10,363	33,086
City City	200114 200115	City of Regent City of Lakota	0.004616% 0.020971%	831 3.773	53,251 241.927	-	9,493 40.892	63,575 286,592	4,911 22,309	69,429 315.422	17,844 81.068	6,653 26,932	98,837 445,731	7,720 35,069	2,906 16	10,626 35.085
City	200113	City of Alexander	0.013558%	2,440	156.408	-	40,892	190.086	14.423	203.924	52.412	14.741	285.500	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	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	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	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	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	30,998	51,143
City County	200125 300001	City of Richardton Adams County	0.008413% 0.051797%	1,515 9,321	97,054 597,543	-	66,321 18,328	164,890 625,192	8,950 55,102	126,539 779,071	32,522 200,233	6,739 336,476	174,750 1,370,882	14,069 86,619	21,085 (108,048)	35,154 (21,429)
County	300001	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	(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	(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	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	47,077	606,087
County	300006 300007	Bowman County	0.104015% 0.145726%	18,718 26,223	1,199,942 1.681.131	-	3,612 147,126	1,222,272	110,652 155.025	1,564,474 2.191.843	402,094 563,337	360,719 174,367	2,437,939 3.084.572	173,942 243.694	(125,553) (15.946)	48,389 227,748
County County	300007	Burke County Burleigh County	0.145726%	26,223	1,681,131	-	147,126	1,854,480	1.671.663	2,191,843 23.635.071	6.074.574	771,816	3,084,572	243,694	(15,946) 129,419	227,748
County	300008	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	(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	273,771	784,125
County	300011	Dickey County	0.133784%	24,074	1,543,365	-	151,328	1,718,767	142,321	2,012,225	517,173	405,041	3,076,760	223,723	(93,399)	130,324
County	300012	Divide County	0.185681%	33,412	2,142,061	-	2,565	2,178,038	197,529	2,792,800	717,792	508,250	4,216,371	310,511	(215,049)	95,462
County County	300013 300014	Dunn County Eddy County	0.386753% 0.078182%	69,597 14,069	4,461,677 901,927	-	162,875 97,761	4,694,149 1,013,757	411,432 83,171	5,817,094 1,175,924	1,495,082 302,230	164,759 111,318	7,888,367	646,759 130,741	19,601 (9,360)	666,360 121,381
County	300014	Eddy County Emmons County	0.226622%	40,781	2,614,366		708,715	3,363,862	241,083	3,408,587	302,230 876,059	72,325	4,598,054	378,975	(9,360) 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	(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	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	(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	(30,314)	119,624
County County	300020 300021	Griggs County	0.051783%	9,319 16,996	597,381 1.089.667	-	3,083 77,076	609,783 1.183.739	55,087 100,483	778,860 1.420.698	200,179 365,141	119,792 225.031	1,153,918 2.111.353	86,594 157.958	(50,733)	35,861 102,576
County	300021	Hettinger County Lamoure County	0.094436%	30,889	1,980,254	-	232,461	2,243,604	182,608	2.581.837	663,572	121.180	3,549,197	287.055	(55,382) 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	(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	(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	(63,341)	71,771
County	300027 300028	Mckenzie County	0.739345% 0.372705%	133,045 67,069	8,529,264	-	325,557 155.465	8,987,866	786,523 396,487	11,120,377	2,858,107 1.440.776	1,675,105	16,440,112 7,744,387	1,236,392	(162,254)	1,074,138
County	300028	Mclean County Mercer County	0.372705%	59,200	4,299,615 3,795,147		155,465	4,522,149 3,906,444	396,487	5,605,800 4,948,079	1,440,776	301,324 241.872	6.811.651	623,266 550,141	(99,271) (13,555)	523,995 536,586
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	(32,992)	895,925
County	300031	Mountrail 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	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	22,454	279,689
County	300033	Oliver County	0.068001% 0.215372%	12,236 38,757	784,476 2.484,584	-	24,727	821,439 2,559,485	72,340 229,115	1,022,793 3,239,378	262,873 832,570	144,398 526,642	1,502,404 4.827.705	113,717	(32,471)	81,246
County County	300034 300035	Pembina County Pierce County	0.215372%	38,757 31,036	2,484,584 1,989,529	-	36,144	2,559,485 2,020,565	229,115 183,464	3,239,378 2,593,930	832,570	526,642	4,827,705 3,895,678	360,163 288,400	(173,700) (146,913)	186,463 141,487
County	300035	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	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	23,579	282,973
County	300038	Renville County	0.118288%	21,286	1,364,599	-	156,046	1,541,931	125,836	1,779,152	457,269	164,611	2,526,868	197,811	(12,104)	185,707
County	300039	Richland County	0.580448%	104,451	6,696,189	-	307,890	7,108,530	617,487	8,730,431	2,243,854	421,258	12,013,030	970,673	1,024	971,697
County	300040	Rolette County	0.089235%	16,056	1,029,437	-	5,233	1,050,726	94,929	1,342,170	344,958	912,169	2,694,226	149,227	(316,420)	(167,193)
County	300041 300042	Sargent County Sheridan County	0.058402% 0.064596%	10,510 11,626	673,740 745.195	-	465,489 35.157	1,149,739 791,978	62,129 68,718	878,416 971,579	225,766 249,711	86,553 48,089	1,252,864 1,338,097	97,664 108,022	141,201 3,955	238,865 111,977
County	300042	Slope County	0.097126%	17,480	1,120,469		446,949	1,584,898	103,324	1,460,858	375,463	198,829	2,138,474	162,421	89,142	251,563
County	300045	Stark County	0.340139%	61,209	3,923,926	-	10,651	3,995,786	361,843	5,115,980	1,314,885	1,880,195	8,672,903	568,806	(607,582)	(38,776)
County	300046	Steele County	0.086529%	15,572	998,220	-	27,103	1,040,895	92,050	1,301,470	334,498	93,881	1,821,899	144,699	(17,066)	127,633
County	300047	Stutsman County	0.671708%	120,875	7,748,987	-	352,468	8,222,330	714,570	10,103,059	2,596,641	26,676	13,440,946	1,123,283	91,966	1,215,249
County	300048 300049	Towner County	0.105528%	18,991 49,779	1,217,397	-	153,849	1,390,237	112,262	1,587,231	407,943	182,129	2,289,565	176,471	2,634	179,105
County County	300049	Traill County Walsh County	0.276614%	49,779	3,191,086 2,357,362		140,603 49,399	3,381,468 2,443.533	294,265 217.383	4,160,510 3.073,507	1,069,315 789,938	469,945 1,332,353	5,994,035 5,413,181	462,575 341,719	(76,844) (384,981)	385,731 (43,262)
County	300051	Ward County	0.902620%	162,427	10,412,844	-	67,463	10,642,734	960,216	13,576,172	3,489,284	1,050,355	19,076,027	1,509,433	(168,395)	1,341,038
County	300052	Wells County	0.172684%	31,073	1,992,125	-	263,936	2,287,134	183,703	2,597,314	667,549	322,938	3,771,504	288,776	11,550	300,326



						Defe	erred Inflows of Resou	Pension Expense								
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
County	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 School District	400003 400004	Lake Region Special Education Unit Lidgerwood Public School	0.044301% 0.034122%	7,974 6.140	511,067 393,640	-	95,985 31.637	615,026 431.417	47,128 36,299	666,325 513,224	171,256 131.906	117,004 61,937	1,001,713 743,366	74,084 57,061	(28,939) (285)	45,145 56,776
School District	400004	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	141,298	469,624
School District School District	400011 400012	Bottineau Public School Peace Garden Special Services	0.130591% 0.032090%	23,499 5,774	1,506,530 370,198	-	38,407 10.829	1,568,436 386,801	138,924 34.138	1,964,200 482.661	504,829 124.051	61,404 17.076	2,669,357 657.926	218,385 53.664	(35,337) (9.038)	183,048 44,626
School District	400012	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 School District	400020 400021	Surrey Schools Jamestown Public School District #1	0.044269% 0.310764%	7,967 55,922	510,698 3,585,049		515 99,348	519,180 3,740,319	47,094 330,594	665,843 4,674,155	171,132 1,201,329	160,673 199,765	1,044,742 6,405,843	74,030 519,685	(51,666) (21,065)	22,364 498,620
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	57,927	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	(112,399)	(44,849)
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 School District	400026 400027	Billings County School District Belcourt School District #7	0.036424% 0.511875%	6,554 92,113	420,196 5,905,114	-	69,549 112.450	496,299 6,109,677	38,748 544,538	547,848 7,699,035	140,805 1,978,770	26,081 40,160	753,482 10.262.503	60,911 855,999	(3,430) (24,198)	57,481 831,801
School District	400027 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	6,509,248	720,596	34,347,434	2,815,844	143,018	2,958,862
School District	400030	Belfield 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	Minto 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 School District	400033 400034	Harvey Public School Dist #38 Oakes Public Schools	0.061849% 0.050249%	11,130 9.041	713,505 579.685	-	27,478 62.902	752,113 651.628	65,796 53.455	930,262 755,788	239,091 194,249	77,016 100.761	1,312,165 1.104.253	103,428 84.030	(3,294) (18,148)	100,134
School District School District	400034 400035	Oakes Public Schools Larimore Public School District #44	0.050249%	9,041 9.155	579,685		62,902 27.034	651,628	53,455	755,788 765,263	194,249 196.684	47.458	1,104,253	84,030 85.083	(18,148) (18,880)	65,882 66,203
School District	400035	Hazen Public School District #3	0.062211%	11.195	717.681	-	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 School District	400042 400043	Northern Cass School District # 97 Mandaree Public School #36	0.075111% 0.089065%	13,516 16,027	866,499 1,027,475	-	146,947 178.678	1,026,962 1,222,180	79,904 94,748	1,129,733 1,339,613	290,359 344,301	22,052 157,604	1,522,048 1,936,266	125,606 148,943	36,863 54,089	162,469 203,032
School District	400043	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 School District	400048 400049	Burke Central School Washburn Public School	0.015776% 0.041585%	2,838 7,483	181,996 479,735	-	21,650 102.664	206,484 589,882	16,783 44,239	237,284 625,474	60,986 160.756	38,396 58,951	353,449 889.420	26,382 69,542	1,105 8,222	27,487 77,764
School District	400049	Enderlin Area School District #24	0.041383%	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	Sheyenne 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 School District	400054 400055	Center Stanton Public School Burleigh County Special Education Unit	0.020432% 0.005893%	3,677 1.062	235,709 67.983	-	4,728 6,253	244,114 75,298	21,736 6,269	307,315 88.636	78,985 22,781	88,957 2,195	496,993 119.881	34,170 9.853	(25,341) 1,663	8,829 11,516
School District	400055	New Rockford Sheyenne Public School	0.042414%	7.632	489.298	-	67.394	564.324	45,120	637.943	163.961	2,195	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 School District	400060 400061	Yellowstone School District # 14 Cavalier Public Schools	0.022285% 0.049616%	4,010 8.929	257,085 572,382		59,905 97,115	321,000 678.426	23,707 52,782	335,185 746,267	86,148 191.802	26,134 33,050	471,174 1,023,901	37,268 82.973	20,091 15,757	57,359 98,730
School District	400062	Richland School District # 44	0.038724%	6,968	446,729		31,672	485,369	41,195	582,442	149,696	19,583	792,916	64,759	(1,462)	63,297
School District	400063	Fort Totten School District # 30	0.038360%	6,903	442,530	-	38,873	488,306	40,808	576,967	148,289	46,230	812,294	64,148	(842)	63,306
School District	400064	Bismarck Public Schools	2.610590%	469,776	30,116,401	-	1,216,436	31,802,613	2,777,173	39,265,492	10,091,831	408,878	52,543,374	4,365,637	411,898	4,777,535
School District	400065	Solen Public School Dist #3	0.056130%	10,100	647,529	-	98,196	755,825	59,712	844,243	216,983	639	1,121,577	93,866	69,718	163,584
School District School District	400068 400069	Lakota Public School District #66 Stanley Community Public School District #2	0.034481% 0.133819%	6,206 24,080	397,781 1.543.769	-	155,478 148.045	559,465 1.715.894	36,681 142,358	518,624 2.012.751	133,294 517,308	44,896 259.860	733,495 2.932.277	57,661 223,782	26,071 807	83,732 224,589
School District	400069	Mandan Public School District #1	0.778224%	140,042	1,543,769	-	148,045	1,715,894 9,689,877	142,358 827,883	2,012,751	3.008.402	259,860	2,932,277	1.301.407	133.020	1.434.427
School District	400072	Killdeer Public School #16	0.089271%	16,064	1,029,852	-	159,648	1,205,564	94,967	1,342,712	345,097	102,186	1,884,962	149,286	30,790	180,076
School District	400073	Glenburn School District	0.032244%	5,803	371,975	-	29,624	407,402	34,301	484,977	124,647	180,686	824,611	53,920	(35,977)	17,943
School District	400074	New Public School #8	0.094305%	16,971	1,087,925	-	285,761	1,390,657	100,323	1,418,427	364,557	26,712	1,910,019	157,704	102,287	259,991
School District	400075	Williston Public School #1	0.845867%	152,214	9,758,127	-	1,498,867	11,409,208	899,842	12,722,558	3,269,892	740,977	17,633,269	1,414,526	636,594	2,051,120



					Defe	rred Outflows of Reso	ources			Defe	erred Inflows of Resou	irces			Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
School District	400076	Valley City Public School	0.091660%	\$ 16,494	\$ 1,057,412	\$ -	\$ 10,098	\$ 1,084,004		\$ 1,378,644	\$ 354,333	\$ 177,278	\$ 2,007,764	\$ 153,282		\$ 109,426
School District School District	400077 400078	Dickinson Public Schools Dravton Public School #19	0.696153%	125,273 7.025	8,030,990 450,340	-	706,341 99.326	8,862,604 556,691	740,575 41.528	10,470,733 587,150	2,691,138 150.906	335,623 25.057	14,238,069 804.641	1,164,162 65.280	323,528 39,859	1,487,690 105,139
School District	400078	Mohall Lansford Sherwood School	0.042340%	7,025	450,540	-	99,326 81.306	577.371	41,528	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	953,545	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	2,642,568	202,022	(59,821)	142,201
School District School District	400083 400084	Wilton Public School District Shevenne Valley Career And Tech Center	0.040810% 0.013639%	7,343 2,454	470,794 157,343	-	81,467 14,909	559,604 174,706	43,414 14,509	613,817 205,142	157,760 52,725	1,964	816,955 272,376	68,247 22,807	36,785 6,909	105,032 29,716
School District	400084	White Shield School Dist #85	0.102580%	2,454	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	Tgu 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 School District	400090 400091	Mott/Regent School Dist #1 United Public School District # 7	0.044085% 0.100408%	7,934 18.069	508,575 1.158.331	-	189,958 72,854	706,467 1,249,254	46,898 106,815	663,076 1,510,222	170,421 388.150	118,722 32,054	999,117 2,037,241	73,722 167.911	16,654 7,135	90,376 175,046
School District	400091	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 School District	400095 400096	Carrington School District #49 Glen Ullin Public School #48	0.060427% 0.025449%	10,872 4,580	697,101 293,586	-	161,484 8.048	869,457 306.214	64,283 27.073	908,873 382,775	233,594 98,379	16,640	1,223,390	101,052 42,559	43,717	144,769
School District	400096	Gien Ullin Public School #48 Manvel Public School	0.033294%	4,580	293,586 384.088		8,048	464,165	35,419	500,770	98,379 128,706	51,568 15,469	559,795 680,364	42,559	(17,346) 31,569	25,213 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	-	6,520,172	545,984	327,141	873,125
School District	400103 400104	Devils Lake Public School	0.276368%	49,734 8 584	3,188,248	-	86,985 80,787	3,324,967	294,003 50,741	4,156,810 717,403	1,068,364 184,384	153,078	5,672,255	462,165	(20,434)	441,731 105 404
School District School District	400104	Mt Pleasant School Dist #4 Central Cass Public School District #7	0.047697%	8,584 23.697	1 519 092		278.910	639,615 1.821.699	140.083	1 980 579	184,384	1,492	954,020 2.629.701	79,762	124,577	344.781
School District	400105	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	656,954	168,847	51,786	924,052	73,041	(13,111)	59,930
School District	400109	Tioga 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 School District	400114 400117	Zeeland Public Schools Garrison Public School District #51	0.009730% 0.066378%	1,750 11,945	112,248 765,753	-	17,738 134.604	131,736 912,302	10,351 70.614	146,347 998,382	37,614 256,599	3,173 35.773	197,485 1.361.368	16,273 111.002	4,886 30.945	21,159 141,947
School District	400117	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 School District	400122 400123	Dakota Prairie Public School Beach Public School District #3	0.062008% 0.065676%	11,159 11,819	715,339 757,654	-	54,327 24,455	780,825 793,928	65,965 69,867	932,653 987,823	239,706 253,886	83,396 132,969	1,321,720 1,444,545	103,695 109,827	(6,224) (48,457)	97,471 61,370
School District	400123	Rolette Public School	0.023505%	4,230	271,159		12,168	287,557	25,005	353,535	90,864	60,764	530,168	39,308	(48,457) (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 School District	400139 400140	East Central Special Education Unit	0.046212% 0.035344%	8,316 6.360	533,113 407,737	-	77,287 9.675	618,716 423,772	49,161 37,599	695,068 531.604	178,643 136.630	49,729 27.662	972,601 733,495	77,279 59.105	18,466 (8.084)	95,745
School District	400140	North Sargent School District #3 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	(8,084) 20.712	51,021 265,472
School District	400142	Medina Public School District #3	0.027102%	4,876	312,655	-	42,319	359,850	28,831	407,637	104,769		541,237	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 School District	400145 400147	Leeds Public School District 6 Sawyer Public School	0.022835% 0.018001%	4,111 3.238	263,430	-	58,679 36,827	326,220 247,729	24,292 19,150	343,458 270,750	88,274 69,587	59,256 12.873	515,280 372,360	38,185 30.104	2,372 4.656	40,557 34,760
School District	400147 400148	Wilmac 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	4,050	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	Anamoose Public School District #14	0.020425%	3,674	235,628	-	55,705	295,007	21,728	307,209	78,957	5,743	413,637	34,159	15,490	49,649
School District	400151	South Prairie School District #70	0.070021%	12,600	807,779	-	142,479	962,858	74,489	1,053,175	270,682	42,437	1,440,783	117,096	41,838	158,934
School District School District	400152	South East Education Cooperative	0.090865% 0.045877%	16,351	1,048,241	-	424,472	1,489,064 668.069	96,663 48,804	1,366,687	351,259	-	1,814,609	151,951	193,844	345,795
School District School District	400153 400154	South Heart Public School District #9 Sargent Central Public School District #6	0.045877%	8,255 4.048	529,248 259,450	-	130,566 146,211	409,709	48,804 23.925	690,029 338,269	177,348 86.940	45,065	916,181 494,199	76,719 37.609	77,568 47.153	154,287 84,762
School District	400155	Fairmount Public School	0.012988%	2,337	149,833	-	80,801	232,971	13,817	195,351	50,208		259,376	21,721	30,929	52,650
School District	400156	South Central Prairie Special Education Unit	0.011654%	2,097	134,443	-	90,920	227,460	12,398	175,286	45,051	-	232,735	19,489	31,100	50,589
School District	400157	Pembina Special Education Cooperative	0.007334%	1,320	84,607	-	61,414	147,341	7,802	110,310	28,351	-	146,463	12,265	20,342	32,607
School District	400158	Central Regional Education Association	0.048532%	8,735	559,877	-	463,618	1,032,230	51,629	729,963	187,612	158,028	1,127,232	81,158	117,684	198,842
School District	400159	Oberon Public School #16	0.019067%	3,430	219,962	-	219,792	443,184	20,284	286,784	73,708	-	380,776	31,887	63,538	95,425



#### Main System (Concluded)

					Defe	rred Outflows of Reso	urces			Defe	rred Inflows of Resou	rces			Pension Expense	
			Proportionate	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Outflows of	Differences between Expected and Actual	Changes of	Net Difference between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences between Employer Contributions and Share of	Total Deferred Inflows of	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer Type School District	Employer ID 400160	Employer	Share 0.010868%	Experience	Assumptions	Investments	Contributions	Resources	Experience \$ 11.561	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
School District Political Subdivision	400160 500002	Elgin/New Leipzig Public School Cass County Water Resource District	0.010868%	\$ 1,955 3,474	\$ 125,376 222,742	s -	\$ 152,145 4,912	\$ 279,476 231.128	\$ 11,561 20.540	\$ 163,464 290,409	\$ 42,013 74,639	\$ - 35.847	\$ 217,038 421,435	\$ 18,175 32,289	\$ 40,753 (8.872)	\$ 58,928 23,417
Political Subdivision	500002	Walsh County Water Resource District	0.003295%	593	38.012		1.712	40.317	3,505	49,560	12,738	23,480	89,283	5.510	(4,628)	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
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
Political Subdivision	500007	Burleigh 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
Political Subdivision Political Subdivision	500008 500009	Traill County Water Resource District Grafton Park District	0.005325%	959 3.176	61,430 203.592	-	943 47.803	63,332 254.571	5,665 18,774	80,093 265.441	20,585 68,222	5,692 17.418	112,035 369.855	8,906 29,511	(8,343) 12,349	563 41.860
Political Subdivision	500009	Cass County Soil Conservation District	0.017648%	3,176	203,592		47,803	234,571 238,379	18,774	205,441	75.065	17,418	403.331	32 472	12,349	41,800
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
Political Subdivision	500016	Greater Ramsey Water District	0.035210%	6,336	406,191	-	28,433	440,960	37,457	529,588	136,112	8,897	712,054	58,880	8,636	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
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
Political Subdivision Political Subdivision	500019 500022	R & T Water Supply Commerce Authority Consolidated Waste Ltd	0.051185%	9,209 2.511	590,483 161.069	-	69,922 22,156	669,614 185,736	54,451 14,853	769,866	197,867 53.973	8,428 23.374	1,030,612 302,200	85,597 23 350	18,020 (137)	103,617 23,213
Political Subdivision	500022	Walsh County Housing Authority	0.002660%	480	30.686		22,156	31.166	2.830	40.009	10.283	23,374	55.337	4,448	(137)	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
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	341	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	43,151	(24,073)	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
Political Subdivision Political Subdivision	500031 500033	Central Plains Water District Ransom County Soil Cons Dist	0.023049%	4,147 1.066	265,899 68.364	-	21,137 29.172	291,183 98.602	24,520 6.304	346,677 89.132	89,101 22,908	1,786 14,746	462,084 133.090	38,546 9,911	6,779 (979)	45,325 8.932
Political Subdivision	500033	Jamestown Regional Airport	0.019864%	3 5 7 5	229 156		32 546	265.277	21 132	298 771	76 789	8,446	405 138	33,217	10 541	43.758
Political Subdivision	500040	Fargo Park District	0.386811%	69,606	4,462,346	-	521,343	5,053,295	411,494	5,817,966	1,495,306		7,724,766	646,856	295,560	942,416
Political Subdivision	500045	Dunseith 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
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
Political Subdivision Political Subdivision	500049 500053	West Fargo Park District	0.124441% 0.024252%	22,392 4.365	1,435,582 279,777	-	118,901 98,549	1,576,875 382.691	132,382 25.800	1,871,698 364,771	481,055 93,752	1.325	2,485,135 485.648	208,101 40.557	56,370 35.627	264,471 76,184
Political Subdivision	500053	Stutsman County Housing Authority Grand Forks County Water Resource District	0.009983%	4,365	115.166		98,549 74,434	191.397	10.620	364,771 150.153	93,752 38,592	2,519	485,648 201.884	40,557	17.499	76,184
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
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
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
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-		-	7,547	7,547		-		3,144	3,144		(3,791)	(3,791)
Political Subdivision Political Subdivision	500061 500063	Ward County Water Resource District Southwest Water Authority	0.003300%	595 45.862	38,070 2.940.150	-	169 48.819	38,834 3.034.831	3,511 271.125	49,635 3.833.341	12,757 985,227	1,057 187,381	66,960 5.277.074	5,518 426.201	(715) (15.458)	4,803 410.743
Political Subdivision	500068	Burleigh County Council On Aging	0.082773%	14,895	2,940,130		213,291	1,183,075	88,055	1,244,976	319,978	187,381	1,653,009	138,419	71,296	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
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
Political Subdivision	500081	Ramsey County Housing Authority	0.015911%	2,863	183,553	-	17,549	203,965	16,926	239,315	61,508	112,096	429,845	26,606	(23,734)	2,872
Political Subdivision	500082 500084	Grand Forks Public Library	0.087304%	15,712	1,007,160 39.627	-	158,367	1,181,239	92,875 3.654	1,313,126	337,494	1.692	1,743,495	145,996	64,907 356	210,903
Political Subdivision Political Subdivision	500084	Rolette County Soil Conservation District Jamestown Parks And Recreation District	0.068403%	618 12,308	39,627 789,114		2,454 169,319	42,699 970,741	3,654	51,665 1,028,839	13,279 264,427	1,692	70,290 1,428,341	5,745 114,388	356 88,934	6,101 203,322
Political Subdivision	500083	Ramsey County Water Resource District	0.000000%	12,508	/85,114		1.302	1.302	72,708	1,028,835	204,427	43,355	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
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	(1,654)	25,789
Political Subdivision	500109	James River Valley Library System	0.035619%	6,410	410,909	-	37,492	454,811	37,892	535,740	137,693	3,104	714,429	59,565	15,010	74,575
Political Subdivision	500110 500111	Grand Forks Park District Mcintosh County Housing Authority	0.182395%	32,822	2,104,153	-	130,021	2,266,996	194,034	2,743,376	705,089	58,954 26,572	3,701,453 26,572	305,015	42,808 (9,613)	347,823 (9,613)
Political Subdivision Political Subdivision	500111	Foster County Soil Conservation District	0.000000%	1.387	88.898		57.189	147.474	8.198	115.905	29,789	26,572	154.726	12.887	(9,613)	(9,613) 32,402
School District	500111	Lonetree 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)
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	-	-	-	-	21,434	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
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	(87,626)	14,736
Political Subdivision Political Subdivision	500118 500120	Crosby Park District Tri-Cities Joint Job Development Authority	0.004327% 0.015624%	779 2.812	49,917 180,242	-	26,649 42,585	77,345 225.639	4,603 16.621	65,082 234,998	16,727 60.398	32,425 6,499	118,837 318,516	7,235 26.126	6,458 12,562	13,693 38,688
Political Subdivision	500120	Devils Lake Park Board	0.031415%	5,654	362,411		42,585	385,346	33,420	472,508	121,442	72,265	699,635	52,534	7,180	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	15,940	9,926	25,866
Political Subdivision	500125	Wahpeton Park Board	0.048669%	8,759	561,457	-	66,075	636,291	51,775	732,023	188,141	68,929	1,040,868	81,387	59,353	140,740
Political Subdivision	500126	City Of Bottineau Park Board	0.012787%	2,300	147,514	-	62,023	211,837	13,603	192,327	49,431	18,258	273,619	21,383	24,457	45,840
Political Subdivision	500128	Logan County Soil Conservation District	0.006544%	1,177	75,493	-	41,042	117,712	6,962	98,427	25,297	353	131,039	10,943	15,506	26,449
Political Subdivision Political Subdivision	500129 500130	Park District - City of New Rockford Traill County Job Development Authority	0.004302%	774 1,628	49,629 104,380	-	24,046 124.274	74,449 230,282	4,577 9,625	64,706 136,090	16,630 34,977	4,287	90,200 180,692	7,195 15,131	9,105 33,287	16,300 48,418
Political Subdivision	500130	Minot Park District	0.134142%	24,140	1,547,495		1,085,960	2,657,595	142,702	2,017,610	518,557		2,678,869	224,323	361,813	48,418
Political Subdivision	500132	Valley City Park District	0.032447%	5,839	374,316	-	191,891	572,046	34,517	488,030	125,431	49,427	697,405	54,260	66,444	120,704
Political Subdivision	500041	Bismarck Rural Fire Protection	0.000000%			-	4,544	4,544	-	-	-	232,144	232,144		(90,013)	(90,013)
Political Subdivision	500059	Traill Rural Water District	0.000000%	-	-	-	6,558	6,558	-	-	-	59,629	59,629	-	(15,214)	(15,214)
Political Subdivision State	500123 030500	Williston Rural Fire Protection District #1	0.000000%	-	-	-	9,838	9,838	-	-	-	38,828 46,204	38,828 46.204	-	(5,176)	(5,176) (84,677)
State Political Subdivision	030500 500124	Tobacco Prevention/Control Committee Emmons County Soil Conservation District	0.000000%	-	-		5.513	5.513	-			46,204	46,204	-	(84,677) (1.015)	(84,677) (1.015)
Political Subdivision	500124	Bottineau County Water Resource District	0.000000%	-	-	-	1,737	1,737	-	-	-			-	(1,013) 766	766
City	200079	City of Scranton	0.000000%	-	-	-	-	-	-	-	-			-	-	-
Political Subdivision	500117	Red River Joint Water Resource District	0.000000%		-	-	-	-		-	-	-	-		-	
Political Subdivision	500039	Pierce County Soil Conservation District	0.000000%	\$ 17.995.047	\$ 1.153.624.250		- \$ 01 178 007	\$ 1.262.798.289	- 105 201 01C	- 1 E04 004 001	\$ 386 572 808	3,268	3,268 \$ 2.087.245.332	- \$ 167.227.952	(2,082)	(2,082)
		Total Main System	99.999996%	\$ 17,995,047	\$ 1,153,624,250	\$ ·	> 91,1/8,992	\$ 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

\*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\*

	Def	ferred Outflows of Resources		Defe	rred Inflows of Resources		Pension Expense	
							Net Amortization of	
							Deferred Amounts	
		Changes in			Changes in		from Changes in	
		Net Difference Proportion and			Net Difference Proportion and		Proportion and	
		between Differences			between Differences		Differences	
		Projected and between			Projected and between		Between Employer	
	Differences	Actual Investment Employer	Di	Differences	Actual Investment Employer		Contributions and	
	between Expected	Earnings on Contributions and	Total Deferred betwee	ween Expected	Earnings on Contributions and	Total Deferred Propo	rtionate Proportionate	
Proportionate	and Actual Changes of	Pension Plan Share of	Outflows of ar	and Actual Changes of	Pension Plan Share of	Inflows of Share	of Plan Share of	Total Employer
Employer Type Employer ID Employer Share	Experience Assumptions	Investments Contributions	Resources Ex	Experience Assumptions	Investments Contributions	Resources Pension	Expense Contributions	Expense
State 018000 ND Supreme Court 100.000000%	\$ 445,172 \$ 9,298,248	B\$-\$-\$	\$ 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	8\$-\$-\$	\$ 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 System Service

					Defe	rred Outflows of Reso	ources			Def	erred Inflows of Reso	urces			Pension Expense	
															Net Amortization of	
							Changes in					Changes in			Deferred Amounts from Changes in	
						Net Difference	Proportion and				Net Difference	Proportion and			Proportion and	
						between	Differences				between	Differences			Differences	
						Projected and	between				Projected and	between			Between Employer	
				Differences		Actual Investment	Employer		Differences		Actual Investment	Employer			Contributions and	
				between Expected		Earnings on	Contributions and	Total Deferred	between Expected		Earnings on	Contributions and	Total Deferred	Proportionate	Proportionate	
			Proportionate	and Actual	Changes of	Pension Plan	Share of	Outflows of	and Actual	Changes of	Pension Plan	Share of	Inflows of	Share of Plan	Share of	Total Employer
Employer Type	Employer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	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%	<u> </u>		-	-	-	-	-	-	(2,196)	(2,196)	-	742	742
		Total Public Safety with Prior Main System Service	400 0000577			<i>.</i>			A 700		A 0.000		4 74 799 677	(205 777)	A (CC 4)	4454 037-1
		System	100.00000%	\$ 31,631,480	\$ 37,571,825	ş -	\$ 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.



#### Public Safety without Prior Main System Service

					Defe	rred Outflows of Reso	urces			Def	erred Inflows of Reso	urces			Pension Expense Net Amortization of Deferred Amounts	
				Differences between Expected		Net Difference between Projected and Actual Investment Earnings on	Changes in Proportion and Differences between Employer Contributions and	Total Deferred	Differences between Expected		Net Difference between Projected and Actual Investment Earnings on	Changes in Proportion and Differences between Employer Contributions and	Total Deferred	Proportionate	from Changes in Proportion and Differences Between Employer Contributions and Proportionate	
			Proportionate	and Actual	Changes of	Pension Plan	Share of	Outflows of	and Actual	Changes of	Pension Plan	Share of	Inflows of	Share of Plan	Share of	Total Employer
Employer Type	Employer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	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.



#### **Main System**

Stare 40         OLR00         Server by Cfsate         D.120, 100         Control Management & August         D.120, 110         Control Management & August         D.120, 110         Control Management & August         D.120, 110         Control Management & August         D.120, 110, 110, 110, 110, 110, 110, 110,								Schedule of Deferre	d Outflows/(Inflows)		
Share 40OlizoDeschy for sizeDeschy	Employer Type	Employer ID	Employer		Total Deferred	2022	2023	2024	2025	2026	Thereafter
ShateOlizoShateOlizoOrthogoOrtho	State of ND	010100	Governor's Office	0.124385%	\$ (898,162)	\$ (104,675)	\$ (183,750)	\$ (146,029)	\$ (463,708)	\$-	\$ -
Shafe11.100Hommanic Proceedings2.481318[1.8.6.5.089](1.3.19, 4.50)(1.9.4.3.20)(1.9.7.2.7.2)Shafe11.100Caref Services0.313640(1.0.9.9.70)(11.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.7.14)(1.0.9.170)(1.0										-	-
Shate11100Examination (Dime0.328806(D.84.376)(H.64.28)(H.6.28)(D.0.4.307)(D.0.4.807)Shate0.100Control0.004.000(D.0.5.197)(D.5.5.7)(D.0.4.207)(D.0.4.207)Shate0.100Control0.054.000(D.5.5.7)(D.5.5.7)(D.6.2.207)(D.6.2.207)Shate0.100Control0.054.000(D.5.5.7)(D.6.2.207)(D.6.2.207)Shate0.100Control0.054.000(D.6.2.7)(D.6.2.207)(D.6.2.207)(D.6.2.207)										-	-
bitse         0.11280         General services         0.1232486         (10.30,219)         (13.1248)         (10.30,22)         (10.31,29)	State									-	-
bits         bits <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></th<>										-	-
SineS										-	-
Stare APD         0.1200         Tace Department         0.5380.18         0.200.13.01         0.021.20 <th0.021.20< th="">         0.021.20         0.021.20<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th0.021.20<>											
Share APD         D12000         Peeling Management         D131018         (L14/1551)         (L14/15											
State 40         Olatoo         Olatoo 10 for of Anomiscate hearing:         Olatoo         (93,12)         (91,82)         (91,82)         (91,84)											
Share         Diacot         Impainter Count         D.2005         IS.2007         D.112.001         D.112.001 <thd.112.001< th=""> <thd.112.< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thd.112.<></thd.112.001<>											
Sharel AV         Olison Proceed of the Source of the			-								
State 40         0.1880         Commission in large charaf for bringens         0.21928         1.1294.201         (41.3.09)         (128.6.5)										-	
Shafe         01300         Retinement & incenting frymm         0.13163218         (1.314.32) <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></th<>										-	
Share AV         Q0200         Public Instruction         Q412274         Q4767010         Q533,051         Q553,051         Q1,485,354         Q           State         Q0200         focutions Shadmich & Particitan         Q6832845         Q744,002         (H4,203)         (T7,771)         (15,755)         Q58,850         Q           State AV         Q2200         Northinerstriny State Control         Q655325         Q244,423         Q64,969         Q684,041         Q252,401         Q645,403         Q120,401         Q120,401         Q120,413         Q120,401         Q120,413         Q120,414         Q120,414         Q120,414<	State	019000								-	
Share         Q2020         Education Shardwards, & Practice         Q481388         (P5,300)         (P1,243)         (P1,253)         (P1,	State	019200	ND Public Employees Retirement System	0.176508%	(1,384,932)	(217,094)	(308,341)	(212,801)	(646,696)		
State         O 20100         ND University system Office         O 8922845         (79,492)         (91,7397)         (17,371)         (12,515)         (13,546)         (	State of ND	020100	Public Instruction	0.442127%	(3,476,016)	(552,501)	(853,051)	(585,110)			
Shate of N         02200         No Yoath Correctomal Center         0.2753.67%         10,249.03%         (604,211)         (1,145,680)         -           State of NO         022000         Land Epartmert         0.1889715%         (1,244,218)         (024,501)         (606,513)         -           State         022000         Land Kate College         0.128995%         (1,244,218)         (024,513)         (179,290)         (660,414)         -         -           State         022000         Land Region State College         0.05151%         (1,243,258)         (115,468)         (123,453)         (144,518)         -         -         -           State         022000         Monto State College O'Science         0.4423,473         (143,128)         (115,468)         (123,558)         (112,57,570)         -	State	020200		0.045838%	(355,306)	(41,210)	(73,638)	(67,851)	(172,607)	-	-
Shate of D         Avenik services - DOCK         0.16532%         1.248.478         (226)         (265,20)         (665,513)         -           Shate         02200         Barnark State College         0.43903%         (7,51,56)         (7,28)         (7,71,990)         (667,513)         -         -           Shate         02200         Barnark State College         0.62535%         (1,43,1282)         (223,129)         (1,63,746)         -         -           Shate         02200         Willitori State College         0.045156%         (1,04,1282)         (1,71,08,06)         (52,72,19)         -         -           Shate         02300         North Dakata State University         2.7889448         (1,45,1232)         (1,71,08,06)         (52,72,10)         - <td< td=""><td>State</td><td>021500</td><td>ND University System Office</td><td>0.089284%</td><td>(784,092)</td><td>(94,626)</td><td>(177,971)</td><td>(152,515)</td><td>(358,980)</td><td>-</td><td>-</td></td<>	State	021500	ND University System Office	0.089284%	(784,092)	(94,626)	(177,971)	(152,515)	(358,980)	-	-
Share         02200         Land Department         0.138971%         0.1244.218         0.927.31         (179.900         (160.414)         -           Share         02200         Lake Region State College         0.162.895%         (1.48.32.88)         (123.27)         (167.502)         (167.5					(2,934,532)					-	-
Shate         02200         Jamark Sate Onlige         0.41901%         0.73,656         0.72,833         0.72,833         0.72,833         0.72,833         0.72,933										-	-
Share         0.2200         Mike Region State College         0.622955         (1,483.236)         (123,527)         (123,527)         (123,527)         (124,527)										-	-
State         0.200         Wilston State College         0.0551566         (125,885)         (125,865)         (121,240)         (124,265)         (124,266)         (124,265)         (124,266)										-	-
State0.200Unversity 0xr0 hakata State Unversity2.444005(10.754,470)(5.132.72)(7.18.0.360)(5.299.36)(2.542.47)(-State0.2300NDS College Of Science0.444238(4.38.5.28)(4.07.03)(10.15.88)(8.32.18)(1.75.5.70)-State0.2300NDS College Of Science0.444238(4.38.5.28)(4.20.24)(5.72.13)(1.05.2.92)(7.65.17)-State0.2300NDM State University0.255076(2.20.5.56)(4.02.24)(7.87.23)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26)(7.87.27)(7.87.26) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>										-	-
State         02300         North Dakot State Inhversity         2.789948         (2.6,47,282)         (6,07,822)         (4,790,52)         (10,759,00)         -           State         02300         N50 Collage O'Stomes         0.4482,38         (424,53,53)         (12,732)         (6,72,93)         (77,5,74)         -           State         02400         MontState University         0.2520768         (5,205,546)         (042,044)         (67,13)         (77,32)         (12,73,33)         (12,73,33)         (12,73,33)         (12,73,33)         (13,73,32)         (12,73,33)         (13,73,32)         (12,73,33)         (13,73,32)         (12,73,33)         (13,73,32)         (12,73,33)         (13,73,32)         (12,73,33)         (13,73,32)         (12,73,13)         (13,13,16)         (13,13,16)         (13,13,16)         (13,13,16)         (13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,14,13,14)         (14,14,13,14)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,13,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,14,16)         (14,13,										-	-
State0.25000.95 College O'seince0.4484.28(4.285.280)(1.21.31)(1.21.588)(32.51.81)(1.75.790)-State0.2000Maynle State University0.255076(2.20.02.38)(4.02.044)(677.139)(47.3.72)(1.05.2.991)-State0.2400Maynle State University0.255076(2.42.70.67)(1.96.73)(7.62.61)(7.73.23)State O'MO0.2500N.05 Iste Library0.055275(1.05.63.74)(1.93.15)(2.56.57)(1.65.27)<			-							-	-
Shate         O24000         Deckinon State University         0.1844.31%         (2.20.02.44)         (472.230)         (472.327)         (765.43)         (765.43)           State         024000         Minor State University         0.452020%         (4.29.07.34)         (978.286)         (789.279)         (1.778.379)         (1.052.991)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.909.066)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.167)         (.900.07) <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>										-	-
State         Q42000         Maynellis State Luniversity         Q455076         Q420,Q44         Q473,237         Q473,247         Q474,247         Q473,247         Q474,247										-	-
Shete         Q2400         Minot State University         0.458220%         (4.297)         (1.74857)         (1.74857)         (1.74857)         (1.74857)         (1.748573)         (1.232.07										-	
Shate         Qually Quip Shate Inversity         0.1746/154         (1.21,22)         (1.22,23)         (1.20,23)         (1.20,23)         (1.20,23)         (1.20,23)         (1.21,26,43)         (1.22,26,42)											
Shite of ND         0.05 No No State lumary         0.05225%         (1.021,563)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,665)         (122,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678)         (126,678											
Shite of ND         05:200         SCHOOL FOR THE DEAF         1.11981.1%         1.012.1580         (124.220)         (123.1207)         (143.685)         -           State of ND         02500         School for The Blind         0.070113%         (140.2150)         (150.164)         (105.146)         (105.145)         (127.778)         -         -           State of ND         02000         Career & Technical Education         0.189120%         (1.150.150)         (105.115)         (220.875)         (164.089)         (649.971)         -         -         -           State of ND         03000         Mone Id Health         0.189120%         (1.150.150)         (105.215)         (220.875)         (164.089)         (64.09.978)         - <td></td>											
Shate of ND         School For The Blind         0.702119%         (44.82, 50,220)         (10,5,46)         (63,415)         (22,7478)         -           State of ND         0.2000         Carera & Technical Education         0.189120%         (11,50,150)         (105,215)         (23,0875)         (164,089)         (64,08,971)         -           State of ND         0.3000         ND Department Of Health         1.251339%         (12,359,048)         (12,255,342)         (28,663,12)         (42,664,05)         (46,069,978)         -	State of ND										
Shite of N0         Q2000         Caree & Technical Education         Q189120%         (1,150,150)         (120,5215)         (230,875)         (16,40,971)         (4,66,971)         (-           State of N0         Q3000         Mental Health         Q184895%         (22,953,858)         (12,2557)         (65,503)         (1,20,60,5978)         (-            State of N0         Q3100         Mental Health         Q1820057%         (14,32,20,292)         (1,824,330)         (3,277,578)         (2,689,379)         (5,08,60)         (-            State of N0         Q3100         Nothebacka State Hospital         (4,267,477)         (1,422,648,77)         (5,68,37)         (5,08,60)         (-            State of N0         Q3100         Nothebacka State Hospital         (4,273,77)         (5,060)         (70,220)         (64,73)         (1,28,743)         (2,297,82)         (5,08,91)         (1,39,38) </td <td>State of ND</td> <td>025300</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>	State of ND	025300								-	
Shate of N       030100       Moepartment Of Health       1.25 LT539       (13,539,688)       (2,395,364)       (7,2956)       (	State	026100	ND Board Of Nursing	0.067159%	(482,591)	(59,602)	(108,545)	(78,702)	(235,742)	-	
State of ND       030300       Metal Health       03.1405%       (238,981)       1.229,557       695,361       772,926       (2,966,827)       -         State of ND       031000       Life Skills and Transition Centerar       1.027022%       (10,320,992)       (1,894,701)       (2,426,487)       (1,929,826)       (4,069,978)       -       -         State of ND       031300       ND Veterans Home       0.040526%       (2,331,31)       (57,060)       (70,220)       (64,573)       (82,118)       -       -       -         State of ND       032100       Veterans Affaic Department       0.038475%       (237,371)       (57,060)       (70,220)       (64,573)       (82,118)       - <td>State of ND</td> <td>027000</td> <td>Career &amp; Technical Education</td> <td>0.189120%</td> <td>(1,150,150)</td> <td>(105,215)</td> <td>(230,875)</td> <td>(164,089)</td> <td>(649,971)</td> <td></td> <td>-</td>	State of ND	027000	Career & Technical Education	0.189120%	(1,150,150)	(105,215)	(230,875)	(164,089)	(649,971)		-
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 Dakots State Hospital       1.426077%       (14,121,268)       (2,434,330)       (3,379,753)       (2,689,379)       (5,508,601)       -       -         State of ND       031000       Indian Affairs Commission       0.0059262%       (23,971)       (57,060)       (70,220)       (64,573)       (82,118)       -       -       -         State of ND       03200       Veterans Affairs Department       0.035475%       (227,974)       (35,201)       (6,5139)       (50,691)       (139,398)       -       -       -       -         State of ND       035000       Protection & Advrcacy Project       0.159243%       (1,439,203)       (280,053)       (1,025,251)       (3,050,335)       -       <	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       01200       Noth Dakota State Hospital       1.442077%       (14,121,268)       (2,543,330)       (3,379,758)       (2,693,379)       (5,508,601)       -         State of ND       031300       ND Veterans Home       0.4055262%       (3,913,832)       (684,414)       (923,115)       (724,791)       (1,531,512)       -       -         State of ND       03100       Indian Affairs Department       0.038475%       (287,397)       (5,610,410)       (61,533)       (50,691)       (139,398)       -       -       -         State of ND       03500       Department Of Human Services       7,734369%       (5,610,461)       (14,93,403)       (230,554)       (14,952,925)       (3,250,533)       -	State of ND	030300	Mental Health	0.814895%	(298,981)	1,229,557	695,361	772,926	(2,996,825)	-	-
State of ND       031300       ND Veterans Home       0.405262%       (3,913.832)       (684,44)       (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%       (273,929)       (36,201)       (61,533)       (50,501)       (133,928)       -       -       -         State of ND       036000       Protection & Advocacy Project       0.159243%       (1439,203)       (220,534)       (1424,467)       (1,652,925)       (30,0533)       -       -       -       -         State of ND       040500       Industrial Commission       0.65517%       (1,948,471)       (37,046)       (504,548)       (373,481)       (693,421)       - <t< td=""><td>State of ND</td><td>031000</td><td>Life Skills and Transition Center</td><td>1.027022%</td><td>(10,320,992)</td><td>(1,894,701)</td><td>(2,426,487)</td><td>(1,929,826)</td><td>(4,069,978)</td><td>-</td><td>-</td></t<>	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       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%       (227,929)       (36,201)       (61,533)       (50,691)       (139,398)       -       -         State of ND       035000       Protection & Advocacy Project       0.159243%       (14,439,203)       (220,534)       (1319,475)       (268,611)       (62,0533)       -       -       -         State of ND       036000       Protection & Advocacy Project       0.1887705%       (1,948,417)       (371,046)       (504,548)       (373,481)       (699,342)       -<										-	-
State of ND       032100       Vetrans Affairs Department       0.038475%       (287,829)       (58,201)       (51,539)       (50,691)       (19,939)       -         State of ND       03600       Portection & Advocacy Project       (53,979,809)       (6,810,446)       (11,494,405)       (8,938,041)       (26,736,917)       -       -         State of ND       036000       Portection & Advocacy Project       (51,979,809)       (6,408,762)       (120,534)       (11,94,475)       (26,661)       (62,0533)       -       -       -         State of ND       040500       Insurance Department       (0.8175%       (1,94,8417)       (371,046)       (504,548)       (374,481)       (69,942)       -<										-	-
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         0.155243%         (1,439,203)         (120,534)         (131,9475)         (268,661)         (620,533)         -         -           State         036000         Job Service whorth Dakota         0.857027%         (6,90,762)         (882,055)         (1,025,275)         (350,0535)         -         -         -           State of ND         040500         Industrial Commission         0.65257%         (516,296)         (111,494,405)         (142,612)         (24,27,361)         -         -           State of ND         040600         ND Department Of Labor         0.055257%         (256,972)         (275,673)         (285,672)         -         -         -           State of ND         040800         Public Service Commission         0.20515%         (2,200,322)         (370,927)         (286,566)         (749,344)         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -									1. 7 . 7	-	-
Shate of DD         Operation & Advocacy Project         0.155243%         (1,439,203)         (230,534)         (319,475)         (268,661)         (620,533)         -           State         04000         Job Service North Dakota         0.857029%         (6,408,762)         (882,035)         (1,432,267)         (1,052,925)         (3,050,535)         -         -           State of ND         040500         Insurance Department         0.85727%         (57,04,502)         (948,417)         (1,0109,724)         (2,427,361)         -<										-	-
State         038000         Job Service North Dakota         0.857029%         (6,408,762)         (882,035)         (1,432,267)         (1,052,925)         (3,050,535)         -           State         040100         insurance Department         0.188775%         (1,948,471)         (371,046)         (504,548)         (373,481)         (699,342)         -         -           State of ND         040500         Industrial Commission         0.055257%         (615,266)         (113,428)         (133,960)         (126,836)         (242,72,61)         - <td></td>											
State         040100         Insurance Department         0.188775%         (1.948,417)         (371,046)         (504,549)         (373,481)         (699,342)         -         -           State of ND         040500         Industrial Commission         0.625419%         (5,704,502)         (948,801)         (1.13,19,116)         (1.009,724)         (2.427,561)         -         -         -           State of ND         040600         ND Department Of Labor         0.555257%         (615,296)         (113,428)         (138,600)         (126,836)         (236,072)         -										-	-
State of ND         040500         Industrial Commission         0.625419%         (5,704,502)         (948,301)         (1,319,116)         (1,009,724)         (2,27,361)         -         -           State of ND         040600         ND Department Of Labor         0.055257%         (615,206)         (131,428)         (138,600)         (126,836)         (236,072)         -         -         -           State of ND         040600         ND Department Of Labor         0.259155%         (226,0322)         (370,927)         (526,675)         (375,63)         (986,757)         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
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)         (526,675)         (375,663)         (986,757)         -         -           State of ND         041200         Aeronautics Commission         0.040732%         (311,096)         (43,432)         (65,040)         (60,413)         (142,111)         -         -           State of ND         041300         Department Of Financial Institutions         0.03415%         (1,706,422)         (275,935)         (392,577)         (288,566)         (74,9344)         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>											
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         0.029145%         (170,6422)         (275,933)         (932,577)         (28,666)         (479,344)         -											
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%         (17,06,422)         (275,935)         (392,577)         (288,566)         (749,344)         -         -           State of ND         041400         ND Securities Department         0.061994%         (491,371)         (66,087)         (110,523)         (81,943)         (322,822)         -         -           State         042600         State Board Of Casmetology         0.009443%         (59,361)         (38,41)         (10,373)         (9,583)         (35,564)         -         -           State         042700         ND State Board Of Casmetology         0.009448%         (59,361)         (3,841)         (10,373)         (9,583)         (35,564)         -											
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 Scurities Department         0.061994%         (481,371)         (66,087)         (110,528)         (61,934)         (232,522)         -         <	State of ND										
State of ND         014100         ND Securities Department         0.061994%         (491,371)         (66.087)         (110,528)         (81,934)         (232,822)         -           State         042600         State Board Of Law Examiners         0.029432%         (255,950)         (71,192)         (56,506)         (110,637)         -         -         -           State         042600         ND State Board Of Caw Examiners         0.009448%         (59,361)         (3,841)         (10,373)         (9,533)         (35,564)         -         -           State         042800         ND State Board Of Cosmetology         0.036305%         (309,413)         (45,849)         (70,206)         (56,638)         (136,720)         -         -           State         04700         Bak Of North Dakota         0.999946%         (8,323,384)         (1,21,562)         (1,21,562)         (1,21,571)         (56,215)         -	State of ND	041300	Department Of Financial Institutions	0.203415%	(1,706,422)		(392,577)		(749,344)		-
State         042700         ND State Board Of Cosmetology         0.009448%         (59,61)         (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 Morth Dakota         0.99946%         (8,23,384)         (1,21,502)         (1,87,949)         (1,51,631)         (3,77,827)         -         -           State         047200         Public Finance Authority         0.018251%         (110,016)         (12,505)         (24,489)         (16,707)         (56,315)         -         -           State         047300         Housing Finance Agency         0.2320024%         (18,84,739)         (272,916)         (425,777)         (32,942)         (826,614)         -         -           State         047500         Mill & Elevator Association         0.813052%         (55,11,32)         (834,289)         (1,406,812)         (1,215,855)         (3,054,367)         -         -           State of M3500         Wirdfroce Safety & Inurance         1.33805%         (55,51,713)         (75,649)         (1,20,407)         (51,43,82	State of ND	041400	ND Securities Department	0.061994%	(491,371)	(66,087)	(110,528)	(81,934)	(232,822)		-
State         042800         ND State Plumbing Board         0.036305%         (309,413)         (45,849)         (70,206)         (56,638)         (136,720)         -         -           State         047100         Bank Of North Dakota         0.9999496%         (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)         (24,484)         (1,6707)         (56,315)         - <t< td=""><td>State</td><td>042600</td><td>State Board Of Law Examiners</td><td>0.029432%</td><td>(295,925)</td><td>(57,590)</td><td>(71,192)</td><td>(56,506)</td><td>(110,637)</td><td>-</td><td></td></t<>	State	042600	State Board Of Law Examiners	0.029432%	(295,925)	(57,590)	(71,192)	(56,506)	(110,637)	-	
State         047100         Bank Of North Dakota         0.996946%         (8,323,384)         (1,21,682)         (1,514,581)         (3,707,827)         -         -           State         047200         Public Finance Authority         0.018251%         (110,016)         (12,505)         (24,489)         (16,707)         (56,315)         -	State	042700	ND State Board Of Cosmetology	0.009448%	(59,361)	(3,841)	(10,373)	(9,583)	(35,564)	-	
State         047200         Public Finance Authority         0.018251%         (110,016)         (12,505)         (24,489)         (16,707)         (56,315)         -	State	042800	ND State Plumbing Board	0.036305%	(309,413)	(45,849)	(70,206)	(56,638)	(136,720)	-	-
State         047300         Housing Finance Agency         0.232024%         (1,854,739)         (272,916)         (425,777)         (329,432)         (826,614)         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>										-	-
State         047500         Mill & Elevator Association         0.812052%         (6,511,432)         (834,398)         (1,406,812)         (1,215,855)         (3,054,367)         -         -           State         048500         Workforce Safety & Insurance         1.335805%         (12,715,216)         (2,146,731)         (3002,122)         (2,414,067)         (5,112,554)         -         -         -           State of ND         050200         Field Services Division         0.726808%         (5,550,173)         (757,649)         (1,212,94)         (930,043)         (2,643,827)         -         -										-	
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 050200 Field Services Division 0.726808% (5,550,173) (757,649) (1,218,294) (930,403) (2,643,827) -										-	-
			-							-	-
י (אַלגאָל) (אָלגאָל) (גנאָאָליט (גנאָאָלאָר 1) (גנאָאָלאַר 1) אויא 11,100 - 11,100										-	-
	State of ND	050400	nigiiway ratroi	0.101410%	(1,491,021)	(240,943)	(340,863)	(284,657)	(866,810)	-	-



## Main System (Continued)

						Schedule of Deferred	d 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 Oilseed 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 District Health Unit	100008 100009	Towner County Public Health Unit Nelson-Griggs District Health Unit	(81,693) (117,160)	(3,694) (15,268)	(14,284) (25,673)	(12,675) (21,322)	(51,040) (54,897)		-
District Health Unit	100003	First District Health Unit	(1,860,143)	(309,099)	(442,166)	(365,448)	(743,430)		•
District Health Unit	100010	Lake Region District Health Unit	(1,800,143) (634,603)	(67,249)	(131,397)	(106,134)	(329,823)		•
District Health Unit	100011	Garrison Diversion Conservancy District	(1,504,266)	(206,657)	(318,525)	(281,066)	(698,018)		
District Health Unit	100012	Upper Missouri Health Unit	(1,504,200) (831,743)	(87,284)	(174,401)	(137,348)	(432,710)		•
District Health Unit	100013	Kidder County District Health Unit	(43,790)	(4,095)	(174,401) (9,159)	(8,364)	(452,172)		_
District Health Unit	100014	Southwestern District Health Unit	(1,034,874)	(143,509)	(233,931)	(187,068)	(470,366)		
District Health Unit	100013	City-County Health District	(1,034,874) (489,178)	(61,769)	(233,931) (106,922)	(90,766)	(229,721)		•
District Health Unit	100017	Sargent County District Health Unit	(122,393)	(17,068)	(28,294)	(27,723)	(49,308)		•
District Health Unit	100018	Traill District Health Unit	(122,555) (135,261)	(18,781)	(30,145)	(24,718)	(61,617)		•
District Health Unit	100013	Cavalier County Health Dist	(72,612)	(5,222)	(14,865)	(10,053)	(42,472)		
District Health Unit	100021	Walsh County Health District	(179,062)	(3,262)	(33,164)	(21,302)	(121,334)		•
District Health Unit	100022	Custer Health Unit	(1,156,612)	(180,529)	(265,601)	(219,056)	(491,426)		•
Political Subdivision	100023	Southeast Water Users District	(333,310)	(20,490)	(203,001) (83,245)	(219,030) (66,933)	(162,642)		•
City	200002	City Of Mcville	(75,409)	(10,469)	(83,243) (19,244)	(13,809)	(31,887)		
City	200002	City Of Drayton	(235,675)	(68,687)	(19,244) (70,138)	(58,854)	(37,996)		-
City	200003	City Of Fessenden	(235,673)	(10,173)	(10,561)	(9,759)	(37,990)		-
City	200004	City Of Westhope	(161,485)	(33,621)	(10,301) (40,710)	(35,923)	(51,231)		_
Lity City	200005	City Of Westhope City Of Belfield	(330,414)	(33,621) (94,227)	(40,710) (91,489)	(69,427)	(51,231) (75,271)		-
City	200006	City of Beulah	(330,414) 8,109	(94,227) 73,085	(91,489) 42,919	(69,427) 44,408	(152,303)		-
City City	200007	City Of Bolla	(366,788)	(57,653)	42,919 (91,523)	44,408 (73,883)	(152,303) (143,729)		-
/		City of New Town							-
City City	200009 200010	City Of Cavalier	(859,541) (345,292)	(92,174) (46,859)	(179,440) (76,173)	(167,218) (55,032)	(420,709) (167,228)		-
City	200010	City Of Cavaller City Of Harvey	(345,292) (467,037)	(46,859) (67,454)	(76,173) (106,415)	(55,032) (87,899)	(167,228) (205,269)		-
City	200011 200012	City Of Napoleon	(119,054)	(67,454) (15,208)	(106,415) (23,106)	(87,899) (24,174)	(205,269) (56,566)		-
	200012		(119,054)			(24,174)			-
City	200014	City Of Grand Forks	(22,186,360)	(4,158,502)	(5,244,599)	(4,884,487)	(7,898,772)		



## Main System (Continued)

									Schedule	of Deferred	Outflows/	(Inflows)			
Employer Type	Employer ID	Employer	Tot	al Deferred	2022			2023	20	74	202	5	2026		Thereafter
City	200016	City Of Ellendale		(292,644)	-	2,239)	\$	(70,214)	\$			108,621)	\$	- \$	
City	200017	City of Wishek	Ŧ	(185,731)		5,883)	•	(41,340)	*	(31,966)		(86,542)	•	- '	
City	200018	City Of Granville		(53,642)	(1	3,207)		(11,621)		(17,535)		(11,279)		-	
City	200019	City Of Linton		(179,415)		5,397)		(38,210)		(29,961)		(85,847)		-	
City	200020	City Of Finley		(67,140)	(1	2,836)		(15,270)		(12,043)		(26,991)		-	
City	200021	City Of Wilton		(119,057)	(2	0,754)		(28,760)		(24,229)		(45,314)		-	
City	200022	City Of Ray		(139,386)		D,080)		(29,054)		(20,490)		(69,762)		-	
City	200025	City Of Medora		(192,286)	(3	1,753)		(44,817)		(35,913)		(79,803)		-	
City	200026	City of Velva		(110,622)		3,332)		(13,599)		(17,740)		(65,951)		-	
City	200028	City Of Thompson		(100,494)		4,015)		(22,353)		(18,161)		(45,965)		-	
City	200029	City Of Williston		(8,721,824)		3,201)		(1,889,079)	(1	,393,563)		185,981)		-	
City	200030	City Of Bowman		(496,635)		4,902)		(114,487)		(95,169)		212,077)		-	
City	200031	City Of Tioga		(747,851)		9,797)		(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)		3,446)		(5,478,956)		,646,062)		423,921)		-	
City	200036	City Of Jamestown		(3,982,860)		1,704)		(883,487)		(698,886)		818,783)		-	
City		City Of Beach		(160,382)		4,979)		(23,502)		(30,053)		(91,848)		-	
City	200038	City Of Glenburn		(49,171)		7,043)		(11,041)		(9,098)		(21,989)		-	
City City	200040 200041	City Of Kulm City Of Harwood		(65,323) (109,221)		2,159) 3,332)		(13,784)		(11,169) (19,268)		(28,211) (52,354)		-	
City	200041 200043	City of Harwood City of Dickinson		(109,221) (852,836)		5,332) 5,579		(24,267) 258,499		(19,268) (65,847)		(52,354) 602,067)			
City	200043	City Of Mapleton		(122,630)		1,712)		(26,867)		(26,537)		(47,514)		-	
City	200045	City Of Wappeton		(1,847,311)		1,513)		(405,747)		(325,667)		864,384)			
City	200040	City Of Bottineau		(235,541)		3,522		(40,212)		(525,007)		176,071)			
City	200049	City Of Elgin		(255,541)		9,134)		(12,933)		(11,595)		(24,112)			
City	200050	City Of Rugby		(493,532)		3,767)		(116,282)		(93,880)		204,603)			
City	200051	City Of New Salem		(95,513)		3,372)		(22,351)		(21,482)		(38,308)		-	
City	200052	City Of Walhalla		(200,537)		7,821)		(48,911)		(33,562)		(90,243)		-	
City	200053	City Of Gwinner		(126,991)		2,389)		(26,718)		(22,524)		(55,360)		-	
City	200054	City Of Kenmare		(191,485)		4,352)		(35,840)		(23,196)		(98,097)			
City	200055	City Of Watford City		(2,913,736)		5,196)		(732,499)		(661,318)		974,723)		-	
City	200057	City Of Cooperstown		(131,045)	(2	0,771)		(31,395)		(25,181)		(53,698)		-	
City	200058	City Of New England		(78,064)	(1	1,650)		(17,803)		(13,812)		(34,799)		-	
City	200059	City Of Carrington		(447,661)	(7	2,783)		(110,038)		(62,839)	(1	202,001)		-	
City	200060	City Of Mott		(90,655)	(1	1,836)		(19,369)		(16,123)		(43,327)		-	
City	200061	City Of Larimore		(104,990)	(	5,355)		(17,078)		(21,845)		(59,712)		-	
City	200062	City Of Sherwood		(49,784)		2,711)		(13,163)		(13,917)		(9,993)		-	
City	200063	City Of Lamoure		(70,423)		3,398)		(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)		5,422)		(83,780)		(66,741)		159,881)		-	
City	200067	City Of Hatton		(83,535)		8,418)		(20,439)		(20,391)		(24,287)		-	
City	200069	City Of Northwood		(192,762)		5,493)		(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 Towner		(66,142)		5,355)		(13,344)		(12,745)		(34,698)		-	
City	200073 200075	City Of Pembina City Of Underwood		(64,365)		),095)		(14,966)		(10,997)		(28,307)		-	
City City	200075	City Of Underwood City Of New Leipzig		(68,393) (45,698)		9,732) 1,342)		(14,751) (11,514)		(12,860) (13,361)		(31,050) (9,481)		-	
City	200070	City Of Stanley		(636,718)		0,020)		(11,314)		(120,992)		285,427)		-	
City	200077	City Of Crosby		(120,131)		),020) ),161)		(140,279) (28,099)		(120,992) (16,111)		(55,760)			
City	200080	City Of Grafton		(1,254,537)		7,225)		(281,422)		(227,196)		568,694)			
City	200083	City Of Emerado		(75,368)		),520)		(15,762)		(14,296)		(34,790)			
City	200085	City Of Lincoln		(421,514)		5,871)		(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)		4,123)		(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)		3,199)		(84,642)		(49,449)		(74,998)		-	
City	200090	City Of Hankinson		(145,955)		5,208)		(30,868)		(21,779)		(77,100)		-	
City	200091	City Of New Rockford		(177,710)		7,951)		(41,009)		(35,353)		(73,397)		-	
City	200092	City of Minot		(426,243)		3,126		504,033		304,170		167,572)		-	
City	200094	City Of West Fargo		(5,592,746)		1,226)		(1,251,545)		(817,840)		012,135)		-	
City	200097	City Of Devils Lake		(868,210)	(6	3,156)		(169,802)		(156,881)	(	478,371)		-	
City	200098	City Of Oakes		(491,004)		1,506)		(117,092)		(93,062)		189,344)		-	
City	200100	City Of Mohall		(134,372)	(1	9,133)		(29,529)		(30,871)		(54,839)		-	
	200101	City Of Lidgerwood						(12,571)		(10,502)		(26,760)			



## Main System (Continued)

							Schedule of Deferre	d Outflows/(Inflows	)	
EmployerType	Employer ID	Employor	Total Deferre		2022	2023	2024	2025	2026	Thereafter
Employer Type City	Employer ID 200102	Employer City Of Mcclusky	\$ (46,0		(12,432)	\$ (12,521)	\$ (12,379)			- \$
City	200103	City Of Burlington	(127,0		(20,087)	(32,572)	(20,313)	(54,084)		
City	200104	City Of Lisbon	(324,5		(31,799)	(74,085)	(58,491)	(160,218)		-
City	200110	City Of Halliday	(89,4	93)	(11,880)	(20,113)	(13,984)	(43,516)		-
City	200111	City Of Maddock	(67,4	20)	(7,519)	(16,725)	(5,053)	(38,123)		-
City	200114	City of Regent	(35,2	52)	(6,366)	(7,997)	(4,480)	(16,419)		-
City	200115	City of Lakota	(159,1		(20,563)	(37,603)	(23,821)	(77,152)		-
City	200117	City of Alexander	(95,4		(6,091)	(22,149)	(18,770)	(48,404)		-
City	200118	City of Berthold	(15,1		(467)	(3,364)	(1,662)	(9,608)		-
City	200119	City of Carson	(58,1		(7,722)	(12,854)	(10,636)	(26,968)		-
City	200120	City of Dodge	(8,1		7,954	260	2,389	(18,714)		-
City	200123	City of Grenora	(42,8		6,851	866	(15,885)	(34,660)		-
City	200124	City of Kindred	(9,9		16,759	8,862	9,984	(45,535)		-
City	200125	City of Richardton	(9,8		11,141	5,626	6,307	(32,934)		-
County	300001 300002	Adams County	(745,6		(171,050)	(214,273)	(165,379)	(194,988)		-
County	300002	Barnes County	(2,511,8		(484,386)	(648,018)	(540,402)	(839,083)		-
County		Benson County Billings County	(1,376,7		(291,187)	(363,008)	(294,683)	(427,865)		-
County County	300004 300005	Billings County Bottineau County	(2,615,1 (2,638,5		3,963 (343,988)	(360,838) (568,175)	(248,837) (446,028)	(2,009,390) (1,280,328)		-
County	300005	Bowman County	(2,638,5 (1,215,6		(248,704)	(313,174)	(263,409)	(1,280,328)		- '
County	300008	Burke County	(1,215,6 (1,230,0		(248,704) (190,627)	(270,797)	(283,409) (232,676)	(535,992)		-
County	300008	Burleigh County	(13,195,5		(1,829,616)	(2,983,189)	(2,502,766)	(5,879,947)		-
County	300009	Cass County	(13,309,8		(1,966,534)	(3,048,491)	(2,525,346)	(5,769,472)		-
County	300010	Cavalier County	(1,704,6		(77,876)	(280,011)	(203,486)	(1,143,324)		-
County	300011	Dickey County	(1,357,9		(251,782)	(346,018)	(283,202)	(476,991)		-
County	300012	Divide County	(2,038,3		(404,414)	(490,627)	(402,009)	(741,283)		-
County	300013	Dunn County	(3,194,2		(447,321)	(705,587)	(597,408)	(1,443,902)		-
County	300014	Eddy County	(658,8	36)	(105,706)	(162,042)	(114,677)	(276,461)		-
County	300015	Emmons County	(1,234,1	92)	(39,432)	(188,350)	(142,029)	(864,381)		-
County	300016	Foster County	(842,7	52)	(161,708)	(226,964)	(144,711)	(309,369)		-
County	300017	Golden Valley County	1,3	31	136,359	78,622	89,548	(303,198)		-
County	300018	Grand Forks County	(11,961,0	29)	(1,875,126)	(2,768,762)	(2,215,649)	(5,101,492)		-
County	300019	Grant County	(821,0		(147,347)	(195,606)	(152,753)	(325,334)		-
County	300020	Griggs County	(544,1	35)	(108,911)	(138,269)	(102,378)	(194,577)		-
County	300021	Hettinger County	(927,6		(159,778)	(214,662)	(192,411)	(360,763)		-
County	300023	Lamoure County	(1,305,5		(175,047)	(303,249)	(222,721)	(604,576)		-
County	300024	Logan County	(630,7		(132,720)	(161,205)	(141,380)	(195,401)		-
County	300025	Mchenry County	(1,154,0		(222,244)	(290,726)	(244,161)	(396,968)		-
County	300026	Mcintosh County	(858,4		(160,554)	(211,855)	(168,255)	(317,787)		-
County	300027	Mckenzie County	(7,452,2		(1,329,627)	(1,766,028)	(1,351,876)	(3,004,715)		-
County	300028 300029	Mclean County Mercer County	(3,222,2		(517,313)	(751,880)	(583,211)	(1,369,834)		-
County County	300029	Morton County	(2,905,2 (4,606,6		(444,337) (677,189)	(682,679) (1,034,762)	(534,106) (818,832)	(1,244,085) (2,075,882)		-
County	300030	Mountrail County	(4,606,6		(668,860)	(1,034,762) (1,143,932)	(908,162)	(2,616,784)		-
County	300031	Nelson County	(1,253,4		(166,099)	(276,301)	(229,511)	(581,557)		-
County	300032	Oliver County	(1,233,4		(108,554)	(158,000)	(139,471)	(274,940)		_
County	300034	Pembina County	(2,268,2		(423,144)	(573,235)	(466,663)	(805,178)		_
County	300035	Pierce County	(1,875,1		(358,034)	(463,235)	(366,073)	(687,771)		-
County	300036	Ramsey County	(2,996,9		(267,911)	(580,231)	(451,023)	(1,697,769)		-
County	300037	Ransom County	(1,189,0		(159,441)	(269,787)	(213,416)	(546,377)		-
County	300038	Renville County	(984,9		(154,305)	(229,591)	(184,092)	(416,949)		-
County	300039	Richland County	(4,904,5		(660,894)	(1,090,671)	(897,032)	(2,255,903)		-
County	300040	Rolette County	(1,643,5		(412,424)	(473,676)	(410,288)	(347,112)		-
County	300041	Sargent County	(103,1		72,172	33,887	(28,498)	(180,686)		-
County	300042	Sheridan County	(546,1		(72,595)	(117,579)	(105,164)	(250,781)		-
County	300044	Slope County	(553,5		(18,069)	(80,109)	(55,221)	(400,177)		-
County	300045	Stark County	(4,677,1		(1,036,758)	(1,260,753)	(1,068,775)	(1,310,831)		-
County	300046	Steele County	(781,0	04)	(123,891)	(187,287)	(146,604)	(323,222)		-
County	300047	Stutsman County	(5,218,6		(685,476)	(1,125,241)	(890,521)	(2,517,378)		-
County	300048	Towner County	(899,3	28)	(130,252)	(203,796)	(183,508)	(381,772)		-
County	300049	Traill County	(2,612,5	57)	(397,309)	(592,819)	(528,816)	(1,093,623)		-
County	300050	Walsh County	(2,969,6	48)	(627,133)	(759,759)	(679,328)	(903,428)		-
County	300051	Ward County	(8,433,2	<del>9</del> 3)	(1,338,821)	(1,986,389)	(1,608,288)	(3,499,795)		-
	300052	Wells County					(320,152)	(663,511)		



#### Main System (Continued)

					Sc	hedule of Deferred O	utflows/(Inflows)		
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter
County	300053	Williams County	\$ (8,928,240) \$						\$ -
School District	400002	Mcclusky 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 School District	400017	Ellendale Public School District #40	(410,827)	(75,897)	(99,022)	(82,997)	(152,911)	-	-
	400018	Rural Cass Special Education Unit	(194,518)	(32,172)	(45,126)	(36,694)	(80,526)	-	-
School District School District	400019 400020	Fargo Public Schools	(19,023,533)	(2,456,107)	(4,148,764)	(3,527,066)	(8,891,596)	-	-
School District	400020	Surrey Schools Jamestown Public School District #1	(525,562) (2,665,524)	(101,906) (395,747)	(129,322) (597,498)	(108,599) (479,493)	(185,735)	-	-
School District	400021	Warwick Public School	(518,725)	(34,626)	(87,357)	(105,574)	(1,192,786)	-	-
School District	400023	Souris Valley Special Services	(314,250)	(85,466)	(87,537) (45,749)	(37,743)	(291,168) (145,292)	-	-
School District	400024	Rugby Public School District #5						-	-
School District	400025	Billings County School District	(513,410) (257,183)	(55,654) (37,565)	(104,962) (55,530)	(75,402) (39,581)	(277,392) (124,507)	-	-
School District	400020	Belcourt School District #7	(4,152,826)	(596,774)	(924,516)	(728,236)	(1,903,300)	-	-
School District	400027	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	400023	Belfield Public School #13	(324,907)	(1,571,030) (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)	(180,584)		
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)	-	-



#### Main System (Continued)

			Schedule of Deferred Outflows/(Inflows)													
Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026	Thereafter							
chool District	400076	Valley City Public School	\$ (923,760) \$	(150,234) \$	(220,030) \$	(183,140) \$	(370,356)	\$ -	\$							
chool District	400077	Dickinson Public Schools	(5,375,465)	(565,967)	(1,128,373)	(1,072,801)	(2,608,324)	-								
chool District	400078	Drayton Public School #19	(247,950)	(10,420)	(44,659)	(41,275)	(151,596)	-								
chool District	400079	Mohall Lansford Sherwood School	(275,315)	(30,753)	(59,185)	(41,725)	(143,652)	-								
chool District	400080	Westhope Public School #17	(203,093)	(26,949)	(44,065)	(28,653)	(103,426)	-								
chool District	400081	Kindred Public School District #2	(343,545)	(14,551)	(60,582)	(49,070)	(219,342)	-								
chool District	400082	Grafton Public School District #3	(1,226,116)	(233,731)	(292,032)	(222,789)	(477,564)	-								
chool District	400083	Wilton Public School District	(257,351)	(17,685)	(47,320)	(46,065)	(146,281)	-								
chool District	400084	Sheyenne Valley Career And Tech Center	(97,670)	(8,995)	(19,790)	(17,685)	(51,200)	-								
chool District	400085	White Shield School Dist #85	(833,797)	(113,872)	(189,221)	(153,299)	(377,405)	-								
chool District	400086	Tgu School District #60	(1,352,585)	(188,491)	(298,779)	(228,621)	(636,694)	-								
hool District	400087	Turtle Lake Mercer School District #72	(303,443)	(40,728)	(70,427)	(49,796)	(142,492)	-								
hool District	400088	Lamoure School District #8	(396,484)	(58,335)	(86,360)	(69,706)	(182,083)	-								
hool District	400089	Divide County School Dist #1	(602,014)	(89,980)	(135,663)	(122,016)	(254,355)	-								
hool District	400090	Mott/Regent School Dist #1	(292,650)	(35,746)	(65,246)	(56,389)	(135,269)	-								
hool District	400091	United Public School District # 7	(787,987)	(117,773)	(175,503)	(130,084)	(364,627)	-								
chool District	400092	Kulm Public School District #7	(252,059)	(40,267)	(60,196)	(41,289)	(110,307)	-								
hool District	400093	Midway Public School District #128	(474,392)	(84,283)	(107,952)	(99,210)	(182,947)	-								
hool District	400094	Dunseith School District #1	(1,214,528)	(148,837)	(281,864)	(228,124)	(555,703)	-								
hool District	400095	Carrington School District #49	(353,933)	(23,955)	(71,183)	(57,613)	(201,182)	-								
hool District	400096	Glen Ullin Public School #48	(253,581)	(44,442)	(56,662)	(49,461)	(103,016)	-								
hool District	400099	Manvel Public School	(216,199)	(10,219)	(37,959)	(39,888)	(128,133)	-								
hool District	400100	Maple Valley School District	(275,513)	(55,095)	(65,943)	(57,370)	(97,105)	-								
hool District	400101	North Border School District # 100	(524,137)	(61,381)	(111,692)	(84,216)	(266,848)	-								
hool District	400102	Mckenzie Cty Public School #1	(1,928,584)	(93,632)	(381,059)	(314,023)	(1,139,870)	-								
nool District	400103	Devils Lake Public School	(2,347,288)	(358,157)	(538,231)	(424,342)	(1,026,558)	-								
nool District	400104	Mt Pleasant School Dist #4	(314,405)	(30,980)	(61,532)	(48,612)	(173,281)	-								
ool District	400105	Central Cass Public School District #7	(808,002)	(49,638)	(159,768)	(126,050)	(472,546)	-								
nool District	400106	Milnor Public School District #2	(323,873)	(47,408)	(73,932)	(62,499)	(140,034)	-								
hool District	400107	Mapleton Public School	(34,858)	10,230	(1,355)	6,164	(49,897)	-								
hool District	400108	Linton Public School District #36	(378,897)	(60,801)	(91,234)	(68,735)	(158,127)	-								
hool District	400109	Tioga Public School District #15	(500,228)	(20,775)	(89,855)	(49,295)	(340,303)	-								
hool District	400114	Zeeland Public Schools	(65,749)	(5,864)	(12,618)	(12,197)	(35,070)	-								
hool District	400117	Garrison Public School District #51	(449,066)	(52,233)	(98,010)	(74,033)	(224,790)	-								
hool District	400118	Kenmare Public School District #28	(377,448)	(74,832)	(90,783)	(69,313)	(142,520)	-								
hool District	400119	Lewis & Clark Public Schools	(380,975)	(16,192)	(61,199)	(66,038)	(237,546)									
hool District	400120	Sw Special Education Unit	(70,155)	(14,324)	(15,877)	(11,497)	(28,457)	-								
hool District	400121	North Valley Career & Technology Center	(137,787)	(20,625)	(32,399)	(26,710)	(58,053)									
hool District	400122	Dakota Prairie Public School	(540,895)	(74,831)	(112,003)	(105,991)	(248,070)									
hool District	400123	Beach Public School District #3	(650,617)	(122,654)	(146,646)	(122,971)	(258,346)									
hool District	400124	Bolette Public School	(242,611)	(38,348)	(60,451)	(51,502)	(92,310)									
nool District	400125	Drake Public School District	(208,157)	(29,495)	(50,270)	(45,345)	(83,047)									
hool District	400137	New Salem Almont School District #49	(447,738)	(58,622)	(100,316)	(90,039)	(198,761)									
hool District	400138	Max Public School	(269,018)	(42,658)	(59,998)	(46,736)	(119,626)									
hool District	400139	East Central Special Education Unit	(353,885)	(45,754)	(79,892)	(66,333)	(161,906)									
hool District	400130	North Sargent School District #3	(309,723)	(44,498)	(73,273)	(56,390)	(135,562)									
hool District	400140	Wahpeton Public School District 37	(1,070,759)	(143,254)	(235,974)	(169,120)	(522,411)									
nool District	400141	Medina Public School District #3	(181,387)	(143,234) (16,356)	(38,095)	(31,194)	(95,742)	-								
nool District	400142	Pingree-Buchanan School District	(154,651)	(30,106)	(31,597)	(26,473)	(66,475)									
nool District	400143	West River Student Services	(81,355)	(1,933)	(12,014)	(11,490)	(55,918)	-								
nool District	400144	Leeds Public School District 6	(189,060)	(20,194)	(36,115)	(35,754)	(96,997)	-								
nool District	400145							-								
nool District	400147 400148	Sawyer Public School Wilmac Multidistrict Special Education Unit	(124,631) (523,935)	(18,127) 12,593	(27,574) (80,712)	(17,546) (25,694)	(61,384) (430,122)	-								
								-								
ool District	400149	Great Northwest Education Cooperative	(117,284)	(21,529)	(28,139)	(19,371)	(48,245)	-								
ool District	400150	Anamoose Public School District #14	(118,630)	(9,398)	(24,351)	(18,163)	(66,718)	-								
nool District	400151	South Prairie School District #70	(477,925)	(54,794)	(100,930)	(82,194)	(240,007)	-								
nool District	400152	South East Education Cooperative	(325,545)	55,518	(39,043)	(40,430)	(301,590)	-								
hool District	400153	South Heart Public School District #9	(248,112)	(1,514)	(40,888)	(42,793)	(162,917)	-								
nool District	400154	Sargent Central Public School District #6	(84,490)	20,571	5,828	(28,366)	(82,523)	-								
nool District	400155	Fairmount Public School	(26,405)	15,578	7,063	(4,808)	(44,238)	-								
nool District	400156	South Central Prairie Special Education Unit	(5,275)	17,325	9,686	10,792	(43,078)	-								
nool District	400157	Pembina Special Education Cooperative	878	11,673	6,866	7,725	(25,386)	-								
hool District	400158	Central Regional Education Association	(95,002)	60,321	28,506	29,565	(213,394)	-								
hool District	400159	Oberon Public School #16	62,408	41,001	28,502	33,228	(40,323)	-								



#### Main System (Concluded)

Impact P         Impact P         Impact P         Part P         Part P         Part P         Part P         Part P           Mark Allows         00000         Concentr Name Resource Name P         100.000         0.000000         0.000000         0.000000         0.000000         0.000000         0.000000         0.000000         0.0000000         0.000000000000         0.00000000000000         0.00000000000000000000000000000000000				Schedule of Deferred Outflows/(Inflows)													
Send Max	Employer Type	Employer ID	Employer	Total Deferred	2022	2023	2024	2025	2026		Thereafter						
National Matter Masses National (Marce Masses National (Marce Marce											-						
National solution         Solat         Binal Solution         B	Political Subdivision	500002	Cass County Water Resource District	(190,307)	(31,700)	(47,228)	(39,041)	(72,338)		-	-						
Nature decision         RAME         (0.248)	Political Subdivision	500003	Walsh County Water Resource District	(48,966)	(9,675)	(11,918)	(11,136)	(16,237)		-	-						
Nature         Constrained         Constrained <thconstrained< th=""> <thconstrained< th=""> <thc< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></thc<></thconstrained<></thconstrained<>										-	-						
Natiot Scheming         SOCIAL         Intel										-	-						
National Solutions         State S										-	-						
National Solutions         Solution         Solution         Control Solution         Control Solution           National Solutions         Solution         Solution         Solution         Solution         Solution<										-	-						
Notest Seduce         S2001         Lisk Medical Models         S2014         Lisk Medical Models         S2020         Lisk Medical Models         Lisk Medical Models <thlisk medical="" models<="" th=""> <thlis< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thlis<></thlisk>																	
Notes         Solution         Solution         Solution         Solution         Solution         Solution           Notes         Advances         Solution										2							
Pathol Schedule         SD012         Charge Regional Latry, SAL 100000         Charge Regional Latry, SAL 1000000         Charge Regional Latry, SAL 10000000         Charge Regional Latry, SAL 100000000000         Charge Regional Latry, SAL 1000000000000000000000000000000000000			-								-						
Pathol Sale Sale Sale Sale Sale Sale Sale Sal											-						
Pathol addression         20021         RA 1 Water Juppi Commers, Authority         (B0.239)         (P0.239)										-	-						
Pather Selection         Second         Walth County Noting Hardwardward         PA121         (L.2.20)         (L.5.21)         (L.5.21)         (L.5.23)         (L.5.24)	Political Subdivision	500019									-						
Pittel is delicition         Store         Numeric Cambry Soli Conservation District         (17,786)         (16,727)         (16,156)         (15,157)         (16,156)           Pittel is delicition         Store         Numeric Neuring Alternary         (24,458)         (12,128) <td>Political Subdivision</td> <td>500022</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>	Political Subdivision	500022								-	-						
Patical Saddwine         South         South Ciry Park Bond         (7):898         (10,228)         (10,299)         (10,260)         .           Patical Saddwine         South         Konstruct I're Department         (12,200)         (12,201)         (12,201)         (12,201)         (12,201)         (12,201)         (12,103)         <	Political Subdivision	500023	Walsh County Housing Authority	(24,171)	(3,920)	(5,605)	(4,521)	(10,125)		-	-						
Particle Saddieds         South         Wildied Income functionary         [24,43]         [41,23]         [61,43]	Political Subdivision	500024	Williams County Soil Conservation District	(37,694)	16,032	(1,734)	(5,827)	(46,165)		-	-						
Patholis Seldviss         40003         Mind hard live segmentmeth         (10,2,40)         (11,2)         (12,4,2)         (14,2,3) <t< td=""><td>Political Subdivision</td><td>500025</td><td>Bowman City Park Board</td><td>(77,986)</td><td>(10,024)</td><td>(20,359)</td><td>(13,999)</td><td>(33,604)</td><td></td><td>-</td><td>-</td></t<>	Political Subdivision	500025	Bowman City Park Board	(77,986)	(10,024)	(20,359)	(13,999)	(33,604)		-	-						
National Solutions         50001         Record Carly of Carly Solutions         (1)        (1) </td <td>Political Subdivision</td> <td>500028</td> <td>Williston Housing Authority</td> <td>(246,368)</td> <td>(42,280)</td> <td>(55,829)</td> <td>(46,046)</td> <td>(102,213)</td> <td></td> <td>-</td> <td>-</td>	Political Subdivision	500028	Williston Housing Authority	(246,368)	(42,280)	(55,829)	(46,046)	(102,213)		-	-						
Patholis Schwins         10003         Reson Courty Sci Cross State         (1,4,48)         (1,2,24)         (1,2,72)         (1,4,25),47)           Patical Schwins         00004         Farge Park Distric         (2,4,48)         (27,3,14)         (1,4,25),47)         (2,4,28)           Patical Schwins         00005         Duese County Marking Market         (2,4,12)         (1,2,2)         (1,2,2)         (1,2,2)           Patical Schwins         00005         Mercer County Sci Counter Market         (0,4,2)         (1,3,4)         (1,2,2)         (1,2,2)         (1,2,2)           Patical Schwins         00005         Guada Counter Market         (0,0,4)         (1,3,4)         (3,0,6)         (1,4,2)         (1,4,2)           Patical Schwins         00005         Guada Counter Market Resource Distric         (0,4,2)         (1,4,2)         (1,4,3)         (1,4,4)         (1,								(63,800)		-	-						
Particle Saddwine         Stools         Amestor Regional Amport         (13,94)         (12,74)         (24,74,17)         (12,74)         (17,54)         (12,54)										-	-						
Partices Ladvision         Stoodes         Farge Park District         (P.P. J.P.1)         (P.P.										-	-						
Patical Solutivism         SD001         International Number Pathols         (#7.513)         (#7.513)         (#7.208)										-	-						
Patical Soldwins         SOUD         Meter Courty Soul Coursevation District         (00,22)         (1,22)         (5,26)         (6,15)         -           Patical Soldwins         SOUDS         Startsman Courty Volang Authonity         (102,57)         2,289         (11,31)         (0,72)         (0,22,65)         (0,24,65)         -           Patical Soldwins         SOUDS         Graft Post Courty Volang Factorer & Technology Control         (0,31,31)         (12,61)         (0,43,61)         -           Patical Soldwins         SOUDS         Carler Courty Volang Factorer & Technology Control         (0,31,31)         (2,62,31)         (2,63,31)         -           Patical Soldwins         SOUDS         Southers Region Carler & Technology Control         (0,31,31)         (2,73,31)         (0,64,83)         (0,73,31)         (0,73,31)         (0,73,31)         (0,73,31)         (0,74,93)         (0,74			-							-	-						
Peticital solutions         Solos         Vector Rep Part Resource District         (90,260)         (95,72)         (12,848)         (113,18)         (90,20)         (92,20)           Petical solutions         Solos         Standard Resource District         (10,477)         7,874         1,1319         3,300         (12,852)         (12,352)										-	-						
Philted Subbrishe         Stotuma Courty Housing Authority         (10.2,57)         2.28         (1.3)         (9.2)         (0.2,48)           Philted Subbrishe         Stotumas Resource Bartin         (0.2,57)         2.28         (1.3,52)         (0.2,48)         (0.2,48)           Philted Subbrishe         Stotumas Resource Bartin         (0.2,57)         (0.3,52)         (0.2,43)         (0.7,42)         (0.7,48)         (0.4,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,48)         (0.2,43)         (0.2,42)         (0.3,44)         (0.3,48)         (0.2,48)         (0.2,42)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,48)         (0.2,24)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)         (0.3,44)										-	-						
Philted Subvision         Source Courty Sol Canad Peak Detrict         (10,47)         7,84         1,194         3,800         (12,465)         .           Polited Subvision         SODOS         Subter Retroit Ope Canadia         (12,465)         (12,465)         (12,465)         (12,455)         (12,455)         (12,455)         (12,550)         (12,455) <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>			-							-	-						
Phile         Southest Regin Carer & Technology Carer         (9,1,52)         (1,3,52)         (2,2,33)         (2,1,06)         (4,4,65)         -           Philest Subbins         50005         Careling Contry ibo Decompant Alberty         (8,7,75)         (1,3,98)         (1,4,64)         (1,6,63)         (1,6,53)         -           Philest Subbins         50005         Neuro County Sol Conservation District         (6,7,75)         (1,3,98)         (1,6,4,64)         (1,6,4,64)         (1,2,16)         (1,2,17)         -           Philest Subbins         50005         Southest Water Althority         (2,2,2,43)         (6,2,40)         (6,3,44)         (2,4,33)         (1,2,17)         (1,12,21)         -           Philest Subbins         50005         Water County Water Resource District         (8,4,48)         (2,4,33)         (1,12,22)         (1,3,14)         -           Philest Subbins         50005         Water R & Carral Stark Sub Conservation District         (8,4,48)         (2,4,23)         (1,3,42)         (2,3,23)         -           Philest Subbins         50005         Marcer Constr Vater Resource District         (1,7,77)         (1,1,23)         (8,3,45)         (2,2,23)         (2,4,17)         (2,4,17)         (2,4,17)         (2,4,17)         (2,4,17)         (2,4,17)         (2,										-	-						
Philted Subvision         Source County Sol Development Authority         (B.728)         (G.748)         (G.843)         (C.722)         (B.547)         -           Political Subvision         SOURCE         Borne County Sol Counce Board         (A.43)         (B.44)         (C.123)         (B.537)         -           Political Subvision         SOURCE         Borne County Sol Counce Board         (C.324)         (B.344)         (C.123)         (B.727)										-	-						
Philted Subvision         Source Contry Sol Conservation District         (17, 176)         (13, 368)         (14, 645)         (12, 426)         (15, 203)         ·           Polited Subvision         Source Contry Sol Conservation District         (28, 126)         (42, 420)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 424)         (67, 62, 42)         (67, 62, 62)         (77, 64, 62)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 822)         (11, 82)										-	-						
Pieleta: biodrivicio         Studi National Status Joint Water Resource District         (24,24)         (31,4)         (24,24)         (31,4)										-							
Policial solutivino         Solutivino         Ward County Muter Resource District         (22,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,243)         (62,24,233)         (62,25,21)         (63,648)         (72,55,14)         (72,55,14)           Policial solutivino         S0000         Wastern & Central Stark Soli Conservation District         (66,648)         (5,622)         (11,822)         (67,523)         (63,628)         (72,65,14)           Policial solutivino         S0000         Reserve Contri Soli Conservation District         (66,648)         (5,522)         (11,822)         (67,523)         (63,628)         (11,822)         (72,623)         (63,626)         (71,633)         (73,66)         (72,720)         (72,623)										_							
Political solutivision         Southwest Water Authority         (2,22,23)         (37,73)         (407,285)         (049,930)         (										-	_						
Polical Subdivision         South Standard Controp Council On Aging         (469.343)         (13.423)         (13.428)         (12.75.614)         -           Polical Subdivision         SOUDP         Western & Central Stark Soil Conservation District         (14.408.245)         (13.428)										2							
Oplical Subdivision         SOU20         Wather Car per Ar District         (408.245)         2.4.393         (62.271)         (63.786)         (127.53.221)           Oplical Subdivision         SOU80         Ramesy County Housing Authonity         (128.548)         (13.441)         (53.421)         (47.942)         (81.076)           Oplical Subdivision         SOU80         Ramesy County Housing Authonity         (128.528)         (13.763)         (13.143)            Oplical Subdivision         SOU80         Relete County Soil Conservation District         (17.973)         (18.573)         (19.720)         (11.633)         (8.356)         (12.772)           Oplical Subdivision         SOU80         Remarey County Water Resource District         (12.478)         (13.143)            Oplical Subdivision         SOU000         Ramesy County Water Resource District         (12.478)         (13.243)         (14.276)         (11.633)         (8.721)            Oplical Subdivision         SOU010         Ramesy County Water Resource District         (12.478)         (13.243)         (14.276)         (11.633)         (14.276)         (14.374)             Oplical Subdivision         SOU101         Remarey County Water Resource District         (12.478)         (13.274)         <						,				-							
Delital subdivision         S00000         Western & Cartral Stark Soli Conservation District         (B6,48)         (B,542)         (B,542)         (H,742)         (B,322)         -           Delital Subdivision         S00001         Ramey Courty Housing Authority         (B2,258)         (B7,070)         (B7,22)         (L05,753)         (B2,216)         -           Delital Subdivision         S00005         Ramey Courty Housing Resource Ostrict         (B7,570)         (B7,273)         (B2,273)         -           Delital Subdivision         S00005         Ramey Courty Housing Resource Ostrict         (B2,572)         (B0,477)         (B1,477)         (B1,477)         (B1,473)         (B1,473)         -           Delital Subdivision         S00107         Grand Fork's Park Resource Ostrict         (B2,572)         (B3,471)         (B2,427)         (B1,473)         -         -           Delital Subdivision         S00101         Montrab Courty Housing Authority         (B2,572)         (B3,471)         (B1,423)         (B1,471)         (B1,472)         (B1,473)         -         -           Delital Subdivision         S0111         Montrab Courty Housing Authority         (B2,572)         (B3,471)         (B1,424)         (B1,473)         -         -           Delital Subdivision         S0111<											-						
Political Subdivision         Social Number of Social Sociel Social										-	-						
Political Subdivision         Solos2         Grand Forse Public Library         (562,256)         (37,020)         (92,222)         (12,21,69)         -           Political Subdivision         S00005         Jamestown Parks And Recreation District         (47,57,600)         (77,83)         (88,854)         (92,720)         (25,92,52)         -           Political Subdivision         S00015         Ramestown Parks And Recreation District         (42,023)         (11,57,77)         (11,63,77)										-	-						
Political Suddivision         Sources         Aments County Water Resource District         (427,600)         (7,083)         (88,545)         (92,720)         (269,252)         -           Political Suddivision         S00037         Grand Forks & Grand	Political Subdivision	500082	Grand Forks Public Library		(37,060)			(322,169)		-	-						
Political Suddivision         Stories         Ramsey County Water Resource District         (42,03)         (11,077)         (11,673)         (11,613)         (11,673)         (11,673	Political Subdivision	500084	Rolette County Soil Conservation District	(27,591)	(3,732)	(5,855)	(4,861)	(13,143)		-	-						
Political Subdivision         S00107         Grand Forks-E Grand Forks Metropoltan Planning         (27,672)         (50,272)         (64,467)         (67,234)         -           Political Subdivision         S00108         North Daktor Friefighters Association         (239,618)         (30,715)         (52,583)         (42,246)         (61,553)         -           Political Subdivision         S0010         Grand Forks Park Distric         (1,434,457)         (17,4528)         (315,655)         (269,096)         (67,47,38)         -           Political Subdivision         S0011         Grand Forks Park Distric         (7,252)         (9,387)         (9,154)         (8,031)         -         -           Political Subdivision         S0011         Nonthor Noticing Authority         (7,252)         (9,307)         (1,94,60)         (8,682)         -           School District         S00114         Rogasit Water User District         (7,727)         (7,432)         (6,757)         -         -           Political Subdivision         S00115         Western Area Water Supply Authority         (29,277)         (9,122)         (16,649)         (13,11)         (53,383)         -         -           Political Subdivision         S00121         Vestern Area Water Supply Authority         (92,277)         (9,	Political Subdivision	500085	Jamestown Parks And Recreation District	(457,600)	(7,083)	(88,545)	(92,720)	(269,252)		-	-						
Political Subdivision         S00108         North bakta Firefighters Association         (124,928)         (12,244)         (24,17)         (23,694)         (61,533)         -           Political Subdivision         S00110         Grand Forks Park District         (14,434,457)         (174,928)         (315,695)         (265,096)         (674,738)         -           Political Subdivision         S00111         Mintosh County Housing Authority         (26,572)         (9,387)         (9,154)         (8,031)         -         -           Political Subdivision         S00113         Lonetree Special Education District         (7,252)         (10,477)         (17,428)         (6,275)         -         -           Political Subdivision         S00115         Assizi Water Users District         (60,500)         34,555         24,552         28,865         (27,512)         -           Political Subdivision         S00116         Western Area Water Supph Authority         (79,971)         (16,749)         (13,711)         (53,985)         -         -           Political Subdivision         S00120         Thi-Cities Joint Job Development Authority         (92,877)         (9,132)         (16,049)         (13,711)         (53,985)         -           Political Subdivision         S00120         Noth Centra	Political Subdivision	500091	Ramsey County Water Resource District	(42,053)	(10,477)	(11,577)	(11,633)	(8,366)		-	-						
Political Subdivision         S00109         James River Valley Übary System         (259,618)         (30,715)         (52,533)         (42,26)         (134,074)         -           Political Subdivision         S00110         Grand Forks Park District         (14,44,457)         (174,928)         (315,695)         (626,096)         (674,738)         -           Political Subdivision         S00112         Foster County Soil Conservation District         (7,252)         (19,407)         (5,853)         (6,16)         (22,119)         -           School District         S00111         Roughrider Education Services Program (RESP)         (21,434)         (7,727)         (7,432)         (6,275)         -         -           Political Subdivision         S00118         Western Area Water Supply Authority         (799,071)         (167,249)         (196,082)         (175,288)         (260,452)         -           Political Subdivision         S00118         Crestry Park Natrict         (41,442)         (51,313)         (10,777)         (10,844)         (152,318)         -         -           Political Subdivision         S00118         Crestry Park Natrict         (314,289)         (53,333)         (73,140)         (58,216)         (12,660)         -         -         -         -	Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(257,672)	(50,242)	(65,729)	(54,467)	(87,234)		-	-						
Political Subdivision         S00110         Grand Forks Park District         (1,434,457)         (17,4,928)         (315,695)         (269,096)         (674,738)         -           Political Subdivision         S00111         Micntosh County Housing Authority         (26,572)         (9,387)         (9,154)         (8,031)         -         -           Political Subdivision         S00113         Lonetree Special Education Unit         (7,252)         (10,407)         (3,555)         6,105         (29,119)         -           School District         S00114         Roughrider Education Services Pargem (RESP)         (21,434)         (7,727)         (7,432)         (6,72,73)         -         -           Political Subdivision         S00116         Reserve Area Supply Authority         (799,071)         (16,72,49)         (196,082)         (17,528)         (260,452)         -           Political Subdivision         S00120         Tri-Cities Joint Job Development Authority         (92,877)         (9,132)         (10,014)         (13,274)         (33,313)         (13,711)         (53,985)         -           Political Subdivision         S00122         Varch Earth Reard         (404,577)         (32,841)         (100,148)         (78,422)         (13,132)         -         -           Poli	Political Subdivision	500108		(124,928)	(15,264)	(24,417)	(23,694)	(61,553)		-	-						
Political Subdivision       S00111       Meintosh County Housing Authority       (26,572)       (9,387)       (9,154)       (8,031)       -       -         Political Subdivision       S00112       Foster County Soil Conservation District       (7,1205)       (20,393)       (22,070)       (19,860)       (8,622)       -         School District       S00114       Roughrider Education Services Program (RESP)       (21,434)       (7,727)       (7,432)       (6,275)       -       -         Political Subdivision       S00115       Agassiz Water Users District       60,500       34,595       24,552       28,865       (27,512)       -         Political Subdivision       S00118       Western Area Water Supply Authority       (799,071)       (167,249)       (136,082)       (127,528)       (26,0452)       -         Political Subdivision       S00121       Tri-Cittes Init Job Development Authority       (92,877)       (9,132)       (16,049)       (13,711)       (13,386)       -         Political Subdivision       S00122       North Central Soil Conservation District       (77,815)       (8,795)       (14,131)       (15,374)       (39,515)       -         Political Subdivision       S00122       North Central Soil Conservation District       (13,327)       77,71       3,841 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>-</td>										-	-						
Pellital Subdivision         500112         Foster County Soil Conservation District         (7,252)         10,407         5,355         6,105         (29,119)         -           School District         500113         Lonetree Special Education Unit         (7,105)         (22,070)         (19,860)         (8,682)         -           Political Subdivision         S00115         Agassiz Water Users District         60,500         34,595         24,552         28,865         (27,512)         -           Political Subdivision         S00118         Crosby Park District         (41,492)         (167,249)         (15,049)         (13,711)         (53,983)         -           Political Subdivision         S00110         Tri-Cities Joint Job Development Authority         (92,477)         (9,132)         (16,049)         (13,711)         (53,983)         -           Political Subdivision         S00120         Tri-Cities Joint Job Development Authority         (92,877)         (93,421)         (100,148)         (78,221)         -           Political Subdivision         S00122         Nuth Central Soil Conservation District         (77,815)         (8,795)         (14,131)         (15,574)         (32,641)         (19,153)         -           Political Subdivision         S00126         City of Bottineau Park Boar			Grand Forks Park District		(174,928)			(674,738)		-	-						
School District       S00113       Lonetree Special Education Unit       (71,005)       (20,393)       (22,070)       (19,860)       (8,682)       -         School District       Sonol District       Agasis Water Users District       60,500       34,595       24,582       28,865       (27,512)       -         Political Subdivision       S00116       Western Area Water Supply Authority       (79,971)       (16,7249)       (115,728)       (260,452)       -         Political Subdivision       S00120       Tri-Cities Joint Job Development Authority       (92,877)       (9,132)       (16,049)       (31,711)       (53,985)       -         Political Subdivision       S00120       Tri-Cities Joint Job Development Authority       (92,877)       (9,132)       (16,049)       (13,711)       (53,985)       -         Political Subdivision       S00120       North Central Soli Conservation District       (77,815)       (8,795)       (14,113)       (15,180)       (42,259)       -         Political Subdivision       S00125       Wahpeton Park Board       (61,782)       9,343       (12,066)       (16,180)       (42,259)       -         Political Subdivision       S00130       Traill County Soli Conservation District       (13,327)       7,771       3,481       (2,791) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>-</td><td>-</td></t<>								-		-	-						
School District       South 4       Roughrider Education Services Program (RESP)       (21,434)       (7,727)       (7,432)       (6,275)       · · · · · · · · · · · · · · · · · · ·										-	-						
Political Subdivision         S00115         Agassiz Water Users District         60,500         34,595         24,552         28,865         (27,512)         -           Political Subdivision         S00116         Western Area Water Suppl Authority         (19,02)         (15,724)         (19,60,82)         (17,52,88)         (260,452)         -           Political Subdivision         S00120         Tri-Cities Joint Job Development Authority         (92,877)         (9,132)         (16,049)         (13,711)         (53,985)         -           Political Subdivision         S00121         Devils Lake Park Board         (31,4289)         (53,333)         (73,140)         (58,216)         (129,600)         -           Political Subdivision         S00122         North Central Soil Conservation District         (77,815)         (8,785)         (14,131)         (15,374)         (39,515)         -           Political Subdivision         S00128         Wahpeton Park Board         (404,577)         (32,841)         (100,148)         (78,422)         (19,3166)         -           Political Subdivision         S00128         Usage County Soil Conservation District         (13,327)         7,771         3,481         (2,749)         (21,748)         -           Political Subdivision         S00131         M								(8,682)		-	-						
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-Crites Joint Job Development Authority       (92,877)       (9,132)       (16,049)       (13,714)       (153,985)       -         Political Subdivision       500122       North Central Soil Conservation District       (77,815)       (8,795)       (14,131)       (15,374)       (193,515)       -         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       (13,227)       7,771       3,481       (2,791)       (21,788)       -         Political Subdivision       500130       Traill County Job Development Authority       49,590       22,593       15,661       19,919       (9,583)       -         Political Subdivision       500131       Minot Park District       (12,763)       28,093       6,823       (28,651)<								-		-	-						
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         500122         Devils Lake Park Board         (314,289)         (53,333)         (73,140)         (58,216)         (12,26,00)         -           Political Subdivision         500122         North Central Soil Conservation District         (77,815)         (8,795)         (14,131)         (15,734)         (39,515)         -           Political Subdivision         500122         Wahpeton Park Board         (61,782)         9,343         (12,686)         (42,259)         -           Political Subdivision         500128         Logan County Soil Conservation District         (13,327)         7,771         3,481         (2,791)         (21,788)         -           Political Subdivision         500139         Trail County Job Development Authority         49,590         22,593         16,661         19.919         (9,583)         -           Political Subdivision         500131         Minot Park District         (21,2			-							-	-						
Political Subdivision         S00120         Tri-Cities Joint Job Development Authority         (92,877)         (9,132)         (16,049)         (13,711)         (53,985)         -           Political Subdivision         S00121         Devils Lake Park Board         (31,428)         (53,333)         (73,140)         (58,216)         (122,600)         -           Political Subdivision         S00125         Wahpeton Park Board         (404,577)         (32,841)         (100,148)         (78,422)         (193,166)         -           Political Subdivision         S00125         Wahpeton Park Board         (61,782)         9,343         (12,686)         (16,180)         (42,259)         -           Political Subdivision         S00126         City Of Bottineau Park Board         (15,751)         4,020         1,200         (48,25)         (16,146)         -           Political Subdivision         S00130         Traill County Soli Conservation District         (12,575)         24,020         1,200         (48,25)         (16,146)         -           Political Subdivision         S00130         Traill County Job Development Authority         (21,274)         203,262         115,327         77,421         (417,284)         -           Political Subdivision         S00130         Traill Rural Water Distr						,		,		-	-						
Political Subdivision         S00121         Devils Lake Park Board         (314,289)         (53,333)         (77,140)         (58,216)         (129,600)         -           Political Subdivision         S00122         Worth Central Soil Conservation District         (77,815)         (8,795)         (14,131)         (15,374)         (39,515)         -           Political Subdivision         S00126         City Of Bottineau Park Board         (61,782)         9,343         (12,686)         (16,180)         (42,259)         -           Political Subdivision         S00128         Logan County Soil Conservation District         (13,327)         7,771         3,481         (2,791)         (21,788)         -           Political Subdivision         S00130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)         -           Political Subdivision         S00131         Minot Park District         (12,774)         203,262         115,327         77,741         (417,284)         -           Political Subdivision         S00131         Minot Park District         (12,760)         (98,795)         (101,319)         (27,486)         -         -         -           Political Subdivision         S00041         Bismarck Rural Fire											-						
Political Subdivision         S00122         North Central Soil Conservation District         (77,815)         (8,795)         (14,131)         (15,374)         (33,515)         -           Political Subdivision         S0025         Wahpeton Park Board         (640,577)         (32,841)         (100,148)         (78,422)         (133,160)            Political Subdivision         S0025         City Of Bottineau Park Board         (61,782)         9,343         (12,686)         (42,259)            Political Subdivision         S00128         Logan County Soil Conservation District         (13,327)         7,771         3,481         (2,791)         (16,146)            Political Subdivision         S00130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)            Political Subdivision         S00131         Minot Park District         (21,274)         203,262         115,327         77,421         (41,284)										2	-						
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)         (16,100)         (42,259)         -           Political Subdivision         500128         Logan County Soil Conservation District         (13,272)         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)         (16,166)         -           Political Subdivision         500130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)         -           Political Subdivision         500130         Traill County Job Development Authority         (21,274)         203,262         115,327         77,421         (417,284)         -           Political Subdivision         500131         Minot Park District         (122,759)         28,093         6,823         (28,611)         (13,624)         -         -         -         -         -         -         -																	
Political Subdivision         S00126         City Of Bottineau Park Board         (61,782)         9,343         (12,686)         (16,180)         (42,259)         -           Political Subdivision         S00128         Logan County Soil Conservation District         (13,327)         7,771         3,481         (2,791)         (21,788)         -           Political Subdivision         S00130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)         -           Political Subdivision         S00131         Minot Park District         (12,774)         203,262         115,327         77,41         (417,284)         -           Political Subdivision         S00131         Minot Park District         (12,759)         28,093         6,823         (28,61)         (131,624)         -           Political Subdivision         S00041         Bismarck Rural Fire Protection         (227,600)         (98,795)         (101,319)         (27,486)         -         -         -           Political Subdivision         S00059         Traill Rural Water District #1         (28,909)         (8,979)         (15,415)         (4,596)         -         -         -         -         -         -         -         -         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td> <td>-</td>										2	-						
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         Traill 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         (122,559)         28,093         6,823         (28,651)         (131,624)         -           Political Subdivision         500059         Traill Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         500123         Williston Rural Fire Protection District #1         (28,909)         (8,979)         (15,415)         (4,596)         -         -         -         -         -         -         -         -         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2</td> <td>-</td>										2	-						
Political Subdivision         S00129         Park District - City of New Rockford         (15,751)         4,020         1,200         (4,825)         (16,146)         -           Political Subdivision         S00130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)         -           Political Subdivision         S00131         Minot Park District         (21,274)         203,262         115,327         77,421         (417,284)         -           Political Subdivision         S00132         Valley City Park District         (125,359)         28,093         6,823         (28,651)         (131,624)         -           Political Subdivision         S00141         Bismarck Rural Fire Protection         (22,760)         (98,795)         (101,319)         (27,486)         -         -           Political Subdivision         S00123         Williston Rural Fire Protection District #1         (28,990)         (8,797)         (15,415)         (4,506)         -																	
Political Subdivision         500130         Traill County Job Development Authority         49,590         22,593         16,661         19,919         (9,583)         -           Political Subdivision         500131         Minot Park District         (21,274)         223,262         115,327         77,421         (417,284)         -           Political Subdivision         5000131         Minot Park District         (125,359)         28,093         6,823         (28,61)         (131,624)         -           Political Subdivision         500041         Bismarck Rural Fire Protection         (227,600)         (98,795)         (101,319)         (27,486)         -         -           Political Subdivision         500059         Traill Rural Water District         (28,090)         (8,979)         (15,415)         (4,596)         -         -           Political Subdivision         500124         Willison Rural Fire Protection District #1         (28,900)         (8,979)         (13,324)         (13,21)         -         -           Political Subdivision         500124         Emmons County Soil Conservation District         (5,660)         (1,015)         (33,24)         (1,321)         -         -           Political Subdivision         500124         Butimae County Water Resource District																	
Political Subdivision         S00131         Minot Park District         (21,274)         203,262         115,327         77,421         (417,284)         -           Political Subdivision         S00132         Valley City Park District         (125,359)         28,093         6,823         (28,651)         (131,624)         -           Political Subdivision         S00059         Traill Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         S00059         Traill Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         S00124         Williston Rural Fire Protection District #1         (28,909)         (8,979)         (13,415)         (4,596)         - </td <td></td> <td>-</td>											-						
Political Subdivision         S00132         Valley City Park District         (125,359)         28,093         6,823         (28,651)         (131,624)         -           Political Subdivision         S00041         Bismark Rural Fire Protection         (227,600)         (98,795)         (101,1319)         (27,486)         -         -           Political Subdivision         S00059         Trail Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         S00050         Toralit Rural Water District #1         (28,900)         (46,204)         -         -         -         -         -           Political Subdivision         S00012         Williston Rural Fire Protection District #1         (28,900)         (10,151)         (3,324)         (1,321)         - <td></td> <td>-</td>											-						
Political Subdivision         500041         Bismarck Rural Fire Protection         (227,60)         (98,795)         (101,319)         (27,486)         -         -           Political Subdivision         500059         Traili Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         500059         Traili Rural Water District #1         (28,909)         (8,979)         (15,415)         (4,596)         -         -           State         03050         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         -         -           Political Subdivision         50017         Red River Joint Water Resource District         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -																	
Political Subdivision         500059         Traill Rural Water District         (53,071)         (21,288)         (24,724)         (7,059)         -         -           Political Subdivision         500123         Williston Rural Fire Protection District #1         (28,990)         (8,879)         (15,415)         (4,596)         -         -         -           State         030500         Tobacco Prevention/Control Committee         (46,204)         (46,204)         -								(,-2-1)									
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     50039     Pierce County Soil Conservation District     (3,268)     (3,268)     -     -     -						-	-	-			-						
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)     -     -     -						(3,324)	(1,321)	-		-							
City       200079       City of Scranton       - </td <td>Political Subdivision</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td>	Political Subdivision							-		-	-						
Political Subdivision         500039         Pierce County Soil Conservation District         (3,268)         -		200079	City of Scranton	-	-	-	-	-		-	-						
	Political Subdivision	500117	Red River Joint Water Resource District	-	-	-	-	-		-							
Total Main System         \$ (824,447,043)         \$ (117,997,408)         \$ (183,380,976)         \$ (147,419,234)         \$ (375,649,425)         \$         \$	Political Subdivision	500039	Pierce County Soil Conservation District	(3,268)	(3,268)	-	-	-		-	-						
Total Main System         \$         (127,997,408)         \$         (117,997,408)         \$         (147,419,234)         \$         (375,649,425)         \$         -         \$																	
			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.



#### Judges

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



#### **Public Safety with Prior Main System Service**

				Schedule of Deferred Outflows/(Inflows)													
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	:	2022		2023	202	24		2025		2026	т	hereafter	
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	0.00000%	2,196		742		742		712		-		-		-	
		Total Public Safety with Prior Main System Service															
		System	100.00000%	\$ 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.



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

			Schedule of Deferred Outflows/(Inflows)														
Employer Type	Employer ID	Employer	Tot	al 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 <i>,</i> 501)	(3,769)		-		
City	200126	City of Garrison		(27,029)		(5,422)		(5 <i>,</i> 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 5.511	2018	2019 5.2686	2020 4.8974	2021 4.7334	2016 5.8568	2017 5.511	2018 5.4093	2019 5.2686	2020 4.8974	4.7334	Schedule of Deferred Ou	tnows/(Inflows) From	n unanges in Proport	ion and Differences b	etween Employer Co	ntriputions and Sha	ire of Contribution
		-	5.6308					4./334	3.8368				4.03/4	4.7334							
Employer Type	Employer ID 010100	Employer Governor's Office	\$ (26)	Differences between	Employer Contribut (1 379) \$	ions and Share of Co 1.223 \$	ntributions (1 388) \$	(1,160)	(40 325) \$	111,582	Changes in Proport (116,085) \$		154 672 \$	24 691	Total Deferred	2022 42 344 S	2023 44.808 \$	37 738 \$	2025 3.647	2026	Thereafter
ate of ND	010100	Secretary Of State	\$ (26)	(3,023)	(3,221)	(4,265)	(1,388) \$ (1,425)	(1,160) 3	143.436	53,755	(116,085) \$ (81,927)	31,675	(196,132)	(93.000)	(195,236)	42,344 \$ (65,641)	44,808 \$	(54,272)	(14,278)		\$
ate	011000	Office Of Management & Budget	(11,637)	(1,565)	(19,643)	21,195	(1,416)	(3,681)	166,639	55,460	(245,972)	(87,217)	88,973	179,702	97,998	(1,574)	22,434	49,865	27,273	-	
ate	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	-	
ate	011700	State Auditor's Office	(12,275)	7,525	2,253	6,898	(3,813)	17,813	157,537	3,333	(171,533)	(293,150)	(206,507)	107,272	(192,123)	(101,137)	(83,661)	(26,706)	19,381	-	
ate	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	-	
ate 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	-	
ate	012500	Attorney General's Office	15,618 (16.190)	54,247 11,219	(21,910) (9.974)	11,331	(52,952)	55,636	325,066 42,707	(319,839) (379,335)	59,417 (96,834)	(304,670) (546.026)	(132,191) (823.632)	417,206 210,476	122,248 (593,958)	(11,279) (272,955)	9,251 (227,162)	51,014 (127,276)	73,262 33,435	-	-
ate of ND ate of ND	012700	Tax Department Facility Management	(16,190) (1,980)	11,219	(9,974) (326)	4,378 8,721	30,931 1,077	5,319 (3,515)	42,707 (255,039)		(96,834) (104.090)		(823,632) (75,670)	31,755	(194,367)		(227,162) (80,636)	(127,276) (24,750)	4.376	-	-
ate of ND	013000	Office Of Administrative Hearings	(3,133)	(565)	(1,059)	(919)	1,077	4,927	(255,039) 74,490	(15,958) 29,258	(104,090) (1,759)	(343,118) (17,827)	(6,652)	(169,159)	(139,511)	(93,357) (37,435)	(39,790)	(36,838)	(25,448)	-	-
ate	016000	Legislative Council	(36,129)	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		
ate 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)		
ate 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)		
ate	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	(72,726)	(29,456)	(28,265)	(19,596)	4,591	-	
ate	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	-	
ate of ND	020100	Public Instruction	15,251	17,900	(11,801)	7,446	52,521	27,839	(370,457)	19,576	78,101	(715,118)	(792,637)	1,107,169	173,386	(29,923)	(40,641)	68,090	175,860	-	
ate	020200	Education Standards & Practice	2,704	3,141	(925)	(804)	39	(1,398)	(51,552)	34,807	(9,486)	86,949	(21,869)	(1,053)	23,050	12,969	10,590	(130)	(379)	-	
ate	021500	ND University System Office	(7,242)	(4,870)	(4,819)	1,444	(1,123)	2,680	3,808	138,004	119,007	(25,868)	70,398	(154,423)	(47,124)	10,905	(13,911)	(20,607)	(23,511)	-	-
ate of ND	022300	ND Youth Correctional Center	386	13,437	(11,685)	(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)	-	-
ate of ND ate	022400	Juvenile Services - DOCR Land Department	1,143 (14.415)	(867)	(5,659)	(7,478) 29.946	307 (23,190)	(8,147) 8.517	15,748 132,791	9,063 45,287	(2,374) (268,962)	54,809 (314,585)	(35,980) 374.027	114,283 190,424	81,655	23,399 12,886	23,515 38,794	18,297 91.809	16,444 30.825	-	-
ate	022600	Bismarck State College	(14,415) (15,731)	18,841	(6,519) (22,228)	(24,614)	(4,529)	2,706	132,791	45,287 (344,331)	93,277	(314,585) 212,008	22,559	(475,204)	174,314 (292,991)	(77,617)	(55,198)	(86,966)	(73,210)	-	-
ate	022700	Lake Region State College	(13,731) 3.486	6 111	6073	(6,150)	6,851	4,513	(155,074)	(155,935)	(84.647)	310,372	(166,283)	(183,253)	(138,671)	(40,993)	(18,517)	(51,465)	(27,696)		-
ate	022900	Williston State College	2.825	2.935	(4.892)	6 984	12.125	(2,405)	(49,993)	(32,898)	143.352	(196,997)	(247,238)	(156,546)	(312,991)	(94.835)	(107.179)	(86.350)	(24,627)		
ate	023000	University Of North Dakota	123,654	138,642	(32,666)	77,873	187,612	(18,435)	(3,671,284)	(1,167,815)	(840,218)	(1,760,053)	(2,657,993)	(56,767)	(2,568,013)	(1,096,394)	(905,648)	(554,321)	(11,650)		
ate	023500	North Dakota State University	(75,722)	94,717	(48,545)	27,044	57,248	28,670	(1,211,569)	(1,544,226)	(561,078)	(1,734,278)	(848,026)	(2,116,913)	(3,143,259)	(1,173,783)	(972,808)	(673,113)	(323,555)	-	
ate	023800	ND St College Of Science	2,636	29,590	(5,384)	(16,411)	2,607	7,159	(309,737)	(464,455)	(167,525)	13,184	(401,818)	(464,875)	(683,958)	(251,111)	(191,910)	(170,017)	(70,920)	-	
ate	023900	Dickinson State University	2,598	6,782	(5,546)	1,252	19,189	2,812	(134,415)	(171,392)	123,342	14,965	(598,263)	(446,339)	(670,011)	(202,353)	(199,954)	(198,985)	(68,719)	-	
ate	024000	Mayville State University	3,078	6,728	(3,305)	(15,571)	28,477	9,805	18,799	(82,459)	33,947	18,572	(78,468)	(377,780)	(317,558)	(88,734)	(85,061)	(86,748)	(57,015)	-	
ate	024100	Minot State University	1,343	31,958	910	4,365	13,382	(1,942)	(158,022)	(569,600)	(201,606)	(37,691)	(190,560)	(370,180)	(514,819)	(208,073)	(136,305)	(112,783)	(57,658)	-	
ate	024200	Valley City State University	(6,331)	8,419	(3,948)	303	(1,942)	1,095	2,022	(199,352)	(2,316)	(40,007)	163,042	(131,909)	(44,299)	(21,138)	(2,751)	(140)	(20,270)	-	-
ate of ND ate of ND	025000	ND State Library SCHOOL FOR THE DEAF	(322) (606)	1,501 (137)	(5,374) 552	2,945 (38)	7,923 1,105	8,768 (3,312)	(66,822) 74,879	(71,021) 26,786	86,646 (31,852)	(113,527) (40,554)	(118,184) 13,121	(227,157) (19,392)	(270,368) (32,655)	(81,062) (12,914)	(83,489) (11,967)	(71,980) (4,258)	(33,837) (3,516)	-	-
ate of ND	025200	School For The Blind	8,368	978	198	(38)	6,249	2,126	(15,491)	26,786	(31,852)	(106,475)	(27,297)	(19,392) 230,100	(32,655) 128,256	(12,914) 28,397	23,698	(4,258) 40,179	(3,516) 35,982	-	-
ate	025300	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		-
ate 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		
ate 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		
ate of ND	030300	Mental Health	-		-		12,166	(12,552)	-	-			10,292,479	432,067	6,427,321	2,192,734	2,192,734	1,976,854	64,999		
ate of ND	031000	Life Skills and Transition Center	9,891	51,960	(31)	4,380	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)	(211,124)	-	
ate 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)	(1,076,555)	(2,350,152)	(857,758)	(759,336)	(582,489)	(150,569)	-	
ate 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)	(126,056)	(58,812)	-	
ate 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)	-	-
ate of ND	032100	Veterans Affairs Department	8,872	3,173	(875)	(630)	(123)	(533)	(18,836)	20,298	(17,963)	34,735	(14,254)	33,878	29,751	9,275	9,159	6,152	5,165	-	-
ate of ND ate of ND	032500	Department Of Human Services Protection & Advocacy Project	(3,589) (857)	161,786 (736)	(579,388) 1,687	432,085 (7,453)	(158,058) 1,341	(136,763) 5,208	(1,330,318) (59,896)	(1,742,060)	545,488 (151,762)	(211,391) 144,643	3,550,824 (56,547)	6,403,475 (148,518)	6,889,671 (124,780)	1,905,797 (42,314)	2,056,028 (26,865)	1,956,874 (33,395)	970,972 (22,206)	-	-
ate of ND	038000	Job Service North Dakota	(857) 47,577	(7,875)	(26,123)	(6,299)	(5,024)	(46,005)	(1,894,586)	(44,281)	(118,113)	(360,259)	(56,547) 8,787	(148,518) 1,140,601	(124,780) 665,322	(42,314)	(26,805) 151,527	(33,395) 213,252	(22,206)		-
ate	040100	Insurance Department	(11,490)	4,739	(12,768)	17.316	10.003	3,172	150,207	(44,281) (42,136)	133,799	(467,560)	(474,937)	61,031	(390,231)	(147,921)	(157,673)	(94,584)	9,947	-	-
ate of ND	040100	Industrial Commission	(20,277)	2,361	7,888	18,769	3,517	4,512	416,200	(513)	(368,179)	(463,836)	228,857	(504,444)	(542,172)	(209,078)	(169,906)	(85,728)	(77,460)		
ate of ND	040600	ND Department Of Labor	(5,588)	5,525	(127)	(6,648)	3,165	2,358	168,440	(86,505)	(29,026)	87,193	(60,504)	(186,000)	(159,194)	(48,116)	(37,425)	(45,199)	(28,454)		
ate of ND	040800	Public Service Commission	(5,318)	9,078	(6,226)	18,127	(7,516)	(468)	35,157	(291,190)	119,055	(539,835)	288,971	(83,616)	(121,207)	(64,615)	(50,777)	7,213	(13,028)	-	
ate of ND	041200	Aeronautics Commission	553	(545)	2,435	(4,308)	3,444	(1,724)	32,496	1,687	(50,065)	119,822	(117,468)	71,628	25,114	4,712	9,805	(235)	10,832	-	
ate of ND	041300	Department Of Financial Institutions	(7,054)	984	(11,457)	17,641	(983)	(264)	7,595	8,951	(149,946)	(149,868)	(8,214)	96,764	(27,395)	(35,506)	(18,801)	11,960	14,952	-	
ate of ND	041400	ND Securities Department	428	(4,579)	(3,445)	2,080	269	3,719	(27,018)	54,737	(4,344)	(52,982)	65,763	(2,997)	20,340	7,188	3,386	9,656	110	-	
ate	042600	State Board Of Law Examiners	(17,241)	(16,554)	(18,072)	(18,386)	(15,729)	(18,195)	(23,489)	(25,773)	1,932	7,983	(52,095)	17,876	(52,987)	(22,802)	(17,111)	(13,023)	(51)	-	-
ate	042700	ND State Board Of Cosmetology	(73)	(111)	(170)	(849)	(175)	(270)	(3,794)	2,423	1,346	15,942	20,346	(143)	18,625	7,326	6,988	4,376	(65)	-	-
ate	042800 047100	ND State Plumbing Board Bank Of North Dakota	(443) (20,908)	(501) (8,562)	(946) (11,788)	(626) 59,707	157 11,681	(1,047) (10,918)	21,740 15,160	6,050 341,877	1,317 (233,890)	(1,082) 117,530	(13,733) (571,434)	(963) 256,307	(9,744) (94,398)	(2,938) (43,327)	(3,495) (47,402)	(3,001) (41,690)	(310) 38.021	-	-
ate	047100	Bank Of North Dakota Public Finance Authority	(20,908) (198)	(8,562) (222)	(11,788) (1,074)	59,707	11,681 (393)	(10,918) (2,106)	15,160 (11,322)	341,877	(233,890)	(2 804)	(571,434) (33,988)	256,307 81,226	(94,398) 40,631	(43,327) 9.067	(47,402) 9.047	(41,690)	38,021 12,260	-	
ate	047200	Public Finance Authority Housing Finance Agency	(198) (4,994)	(222)	(1,074) (220)	(4,352)	(393) 4,816	(2,106) (5.887)	(11,322) (77,967)	1,378	(57,937)	(2,804) (17,315)	(33,988) (262,000)	81,226	40,631	9,067	9,047	10,257	45,175		
ate	047500	Mill & Elevator Association	(6,336)	87.401	78.635	158.087	131,449	132,869	(232,556)	(683,398)	788,500	127,421	(294,816)	(129,429)	199,657	126,601	87,174	(14,650)	532		
ate	048500	Workforce Safety & Insurance	(235,023)	(15,749)	(26,939)	(5,456)	34,494	8,016	4,490,811	95,727	(224,337)	(434,140)	(1,322,976)	(869,647)	(1,689,222)	(567,599)	(547,575)	(440,545)	(133,503)		
ate of ND	050200	Field Services Division	(14,785)	(10,010)	1,878	(13,298)	(3,816)	(1,444)	202,877	213,238	(319,200)	(24,169)	149,191	563,102	449,042	101,412	117,219	143,385	87,026	-	
ate of ND	050400	Highway Patrol	900	7.389	(4,103)	(2,954)	6.010	4.637	(92,414)	(156,844)	22,144	32,652	(176.398)	(82,653)	(158,710)	(56,162)	(44,271)	(46,189)	(12,088)		



# 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	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred C	utflows/(Inflows) From	m Changes in Propor	rtion and Differences b	tween Employer Co	ontributions and Sh	are of Contributions
		Recognition Period	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				utions and Share					hanges in Propor				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) \$	(0).00)	, ,						\$ 448,902	101,450 \$	130,835		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 State	051900 052000	State Penitentiary Rough Rider Industries	(2,392) 521	(5,851) 3,400	18,323 (1,783)	16,590 (1,096)	(28,878) 671	(75,827) (7,267)	269,581 (94,369)	225,941 (78,812)	(563,307) (25,182)	(304,251) (10,938)	2,004,484 66,623	272,613 117,976	1,078,578 107,933	310,035 22,869	349,135 32,806	388,918 35,105	30,490 17,153	-	
State of ND	052000	Department Of Corrections And Rehabilitation	8,411	(13,990)	(21,021)	5,662	(7,504)	(17,826)	(415,722)	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)	(13,550)	(13,497)	2,127	191	(26,342)	(101,663)	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 Oilseed Council	328	(38)	(78)	(53)	14	(88)	15,299	3,553	2,614	617	(1,185)	196	620	685	82	(163)	16		
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 of ND State of ND	062500	ND Wheat Commission ND Barley Council	(505) (149)	(573)	(1,082) (315)	(710) (212)	181 59	(1,207) (387)	(15,219) (7,984)	8,817 1,603	144 (759)	(4,934) 2.118	(6,756) 14,176	(1,160) (6,351)	(7,669) 3.784	(2,323) 1.781	(2,987) 1.766	(1,992) 1.279	(367) (1,042)	-	-
State	062500	State Fair Association	(149)	(108)	(983)	(212)	10.953	(5.946)	26.415	(25,720)	(41.896)	60,580	(285,261)	158,972	3,784	(22,917)	(15.822)	(14.951)	(1,042) 23.710		
State of ND	067000	Racing Commission	(1,165) (153)	(174)	(327)	(2,070)	10,555	(343)	(8,205)	2 684	(41,850)	(8,134)	(283,201) (5,650)	138,972	(6,725)	(22,517)	(2 728)	(14,931)	23,710		
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	7,245	4,679		
State of ND	072000	Game & Fish Department	(11,217)	(9,477)	(22,865)	(21,153)	11,974	(8,626)	(418,972)	206,200	(4,402)	80,025	(355,412)	160,578	(46,844)	(13,649)	(28,913)	(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	46,122	89,003		
State of ND	077000	Water Commission	(20,295)	17,543	(14,588)	13,021	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)	(847,628)	(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	(276)	175,211	2,493	1,153	(211,275)	(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) 3.824	(403)	103	(2,303)	(13,969)	3,418	13,389	7,413	(6,079)	5,548	5,663 38,638	3,454	1,763	(55)	501	-	-
State State	090600	Real Estate Commission	(147) (4,477)	2,353 8,708	3,824 (1,904)	(1,358) (2,424)	42 (4,517)	(615) (313)	(8,859) 78,416	(27,705) (186,347)	(9,304) (41,232)	96,863	8,331 189,871	(5,744) (269,902)	38,638	15,728 (25,758)	(4,581)	5,219 (18,307)	(987) (41,867)	-	-
State	090900	Electrical Board ND System Information Technology Services	(12,696)	(3,995)	(1,904) 8,606	(2,424)	(4,517) 4,391	(9,055)	78,410	(186,347) 116,772	(248,548)	72,112	29,692	263,902)	(90,513) 198,315	39,765	(4,581)	63,550	(41,867) 39,492		
District Health Unit	100002	McIntosh District Health Unit	(12,090)	(82)	(267)	4 302	(64)	(1,026)	(3.169)	362	12 668	4 457	2 4 8 6	60 442	55,323	17 027	15 645	13.443	9 208		
District Health Unit	100002	Wells County Dist Health Unit	3,243	(3,471)	(512)	(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)	(713)		
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	15,229	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)	34,613	61,198	9,986	25,612	(389,569)	(23,923)	(236,204)	(76,558)	(80,654)	(74,782)	(4,210)	-	
District Health Unit	100011 100012	Lake Region District Health Unit	(399)	(124)	(1,838)	(1,643) 5.006	368	(5,033) (396)	(58,448) (28.680)	(16,876)	44,673	35,946 229,544	12,445	134,460	134,019	42,814 6.709	39,710 13.178	31,440 (14,368)	20,055 (19,754)	-	-
District Health Unit District Health Unit	100012	Garrison Diversion Conservancy District Upper Missouri Health Unit	(2,374) 4.856	(4,141) (1.171)	3,752 (6.862)	2.014	(229)	(396) (1,650)	(28,680) 87,253	13,529 (56,156)	(70,941) 118.382	(18,002)	3,567 41.512	(127,110) 177.829	(14,235) 178.818	57.424	13,178	(14,368) 43,530	(19,754) 27,299	-	-
District Health Unit	100013	Kidder County District Health Unit	(465)	716	(0,802)	(116)	(2,023)	(1,030)	16,807	(9.002)	16,810	1.559	(2,747)	5,441	6,709	3.136	2.083	43,330	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	6,259	235	1,711		
District Health Unit	100018	Sargent County District Health Unit	(137)	(395)	(2,098)	(315)	61	1,122	(3,602)	10,806	31,217	8,565	(1,640)	(57,427)	(33,240)	(4,302)	(8,447)	(11,766)	(8,725)		
District Health Unit	100019	Traill District Health Unit	(220)	(245)	(447)	(312)	38	(531)	(11,432)	2,137	3,652	3,328	(6,300)	3,853	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	(6,610)	(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)	1,765	5,167	(51,067)	39,681	(1,595)	(3,084)	(26,516)	(144,986)	(124,623)	(32,753)	(35,865)	(34,342)	(21,663)	-	
Political Subdivision	100024	Southeast Water Users District		(26,380)	(1,069)	(288)	3,766	(1,502)		373,872	1,913	15,302	(86,891)	77,907	49,990	34,397	2,083	1,673	11,837	-	
City City	200002 200003	City Of Mcville	967	1,378 454	(1,008)	227	1,057 (424)	69 4,974	(19,321) 19.828	26,154 (4.077)	(500)	(8,821)	(30,656) (111.897)	30,471	5,036	1,050 (63.512)	(1,336) (62.093)	590 (52.386)	4,732	-	
City	200003	City Of Drayton City Of Fessenden	(3,484) 174	454	(3,133) (110)	1,816 (75)	4,601	4,974	(2,514)	2 384	(6,766) 1,692	(49,386) 1,524	(111,897) (58,266)	(144,040)	(199,537) (30,493)	(10,173)	(62,093)	(52,388)	(21,546)		
City	200004	City Of Westhope	(322)	(151)	(110)	681	4,001	1,648	(1,853)	4,537	3,364	(9,030)	(38,200) (9,503)	(92,269)	(79,785)	(21,922)	(22,522)	(21,300)	(14,041)		
City	200005	City Of Belfield	(3,227)	(1,243)	4,664	(777)	10,235	5,712	25,989	4,537	3,304 (124,524)	(42,113)	(9,503) (100,936)	(145,557)	(212,659)	(77,365)	(65,275)	(48,350)	(21,669)	-	-
City	200007	City of Beulah			-	(2,850)	(2,694)	(2,255)			(	43,789	451,388	135,209	387,951	127,477	127,477	112,395	20,602	-	
City	200008	City Of Rolla	988	3,991	(5,958)	5,282	481	6,805	22,585	24,571	106,060	(119,031)	81,710	(183,913)	(111,320)	(21,071)	(34,652)	(28,157)	(27,440)	-	
City	200009	City of New Town	14,206	8,247	(1,720)	(2,874)	(9,404)	12,115	57,661	11,257	122,544	136,812	(3,163)	(54,144)	50,376	38,122	23,121	(4,354)	(6,513)	-	-
City	200010	City Of Cavalier	1,740	2,001	(1,127)	657	2,244	(2,105)	(77,394)	(31,219)	21,462	(54,355)	52,252	25,244	29,960	6,875	7,364	12,134	3,587	-	-
City	200011	City Of Harvey	(3)	1,181	(6,227)	1,270	(1,189)	1,068	(8,852)	13,306	34,716	(14,220)	5,246	(49,435)	(32,561)	(5,239)	(9,694)	(10,133)	(7,495)	-	-
City	200012	City Of Napoleon	(1,140)	7,504	(1,210)	117	46	(428)	38,804	(119,307)	79,264	4,794	(8,019)	(4,371)	3,579	2,352	4,194	(2,224)	(743)	-	-
City	200014	City Of Grand Forks	(49,988)	(230,611)	(54,245)	130,375	(160,894)	470,967	706,146	1,931,067	(670,733)	1,493,818	1,247,462	(14,176,831)	(9,499,316)	(2,341,773)	(2,420,278)	(2,613,657)	(2,123,608)	-	-
City	200015	City Of Killdeer	(8,057)	(3,131)	6,006	2,103	(18)	8,762	140,121	57,184	(33,976)	(59,917)	42,475	(283,817)	(218,995)	(60,571)	(62,528)	(53,277)	(42,619)	-	-



### Main System (Continued)

Largener of the set o			During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021 5	ichedule of Deferred O	utflows/(Inflows) From	n Changes in Proport	ion and Differences h	etween Employer Co	ontributions and Sh	are of Contributions
Dir.         Static         Static <th></th> <th></th> <th></th> <th>5.8568</th> <th>5.511</th> <th></th> <th></th> <th>4.8974</th> <th></th> <th></th> <th></th> <th>5.4093</th> <th>5.2686</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>				5.8568	5.511			4.8974				5.4093	5.2686									
Diff         Diff <th< th=""><th>Employer Type</th><th>Employer ID</th><th>Employer</th><th>Differe</th><th>nces between E</th><th>Employer Contrib</th><th>outions and Share</th><th>e of Contribution</th><th>s</th><th></th><th>c</th><th>hanges in Propo</th><th>rtionate Share</th><th></th><th></th><th>Total Deferred</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th><th>2026</th><th>Thereafter</th></th<>	Employer Type	Employer ID	Employer	Differe	nces between E	Employer Contrib	outions and Share	e of Contribution	s		c	hanges in Propo	rtionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
off         Off <td>a)</td> <td></td> <td></td> <td>1 (5) 1</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · ·</td> <td></td> <td>()</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>\$ -</td>	a)			1 (5) 1									· · · · ·		()							\$ -
SAGE         SAGE        SAGE        SAGE        SA									(1,894)												-	-
op         space         op         space         op         space         space <td></td> <td>200019</td> <td></td> <td>(1,172)</td> <td>(316)</td> <td>(1,311)</td> <td>(1,483)</td> <td></td> <td></td> <td></td> <td></td> <td>(29,478)</td> <td>17,920</td> <td>7,550</td> <td>9,544</td> <td>12,504</td> <td>2,085</td> <td>4,514</td> <td>4,390</td> <td>1,515</td> <td>-</td> <td>-</td>		200019		(1,172)	(316)	(1,311)	(1,483)					(29,478)	17,920	7,550	9,544	12,504	2,085	4,514	4,390	1,515	-	-
off         Open         Lai         Dist         Dist        Dist        Dis						i		-		(.,,				(· · · )		( ), ,	( ) )			( ) )	-	-
off         2020         off         104         10.20<																					-	-
ON         ON        ON        ON         ON <td></td> <td>-</td> <td>-</td>																					-	-
of model         of model         Diam																					-	
chr         chr <td></td> <td>-</td> <td>-</td>																					-	-
OP         ABD         OP FWD         LUD         Lud </td <td></td> <td>-</td> <td>-</td>																					-	-
of model         of model         Dist model<																					-	-
chy         chy <td></td> <td>-</td> <td>-</td>																					-	-
chy         2000         Confreed         100         101         14.00         11.																					-	-
Orig         School         Orig         School         Orig         School         School        School        School																					-	-
Op       Signed       Op       United       United <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></th<>																					-	-
chy       c																					-	-
OP       State       Corp of Mageene       1.22       U.33       U.24       U.04       U.07       U.27       U.27<				(243)	(1,665)	(401)				4,543	25,213	(4,142)			.,						-	-
chy         Solves         (1)         12,229         11,259         12,229        12,229         12,229				1 729	(1 365)	3 461				(35 253)	41 726	(47 672)									-	-
chir         Stable         o in ordiname         1,40         (140)	City					(22,614)															-	-
Circ         Sourd         Circl         Sourd				-	-					-	-										-	-
Chy       Second       Chy       Other       Chy       Second																					-	-
Chy         2003         Chy Of walneer         C/279         510         C/270         C/270 <thc 270<="" th="">         C/270        C/270        <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></t<></thc>																						-
Chy       C							6,151									10,424					-	-
City       City Ownerse       (1),312       (1,4,0)																					-	-
City       Days       City										/	(						(=)== -)				-	-
chy         2005         Chy Of Carlington         4.30         7.385         5.79         1.0.2         (0.400         1.812         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         5.10         1.2.20         (0.200         6.10         1.2.20																						
City       Zondos       City Of Marine       Lita       Lita <thlita< th=""> <thlita< th=""> <thlita< <="" td=""><td>City</td><td>200058</td><td>City Of New England</td><td>119</td><td>(140)</td><td>(230)</td><td>(216)</td><td>58</td><td>(342)</td><td>(38,487)</td><td>5,374</td><td>(3,758)</td><td>(2,048)</td><td>(1,093)</td><td>1,516</td><td>(1,217)</td><td>(646)</td><td>(696)</td><td>(57)</td><td>182</td><td>-</td><td>-</td></thlita<></thlita<></thlita<>	City	200058	City Of New England	119	(140)	(230)	(216)	58	(342)	(38,487)	5,374	(3,758)	(2,048)	(1,093)	1,516	(1,217)	(646)	(696)	(57)	182	-	-
City       2006       City Of Lamone       1.2.87       1.5.87 <td></td> <td>-</td> <td>-</td>																					-	-
Chy       State       Chy       State       Sta																					-	-
Chy       C																					-	-
Chy         Chy <td></td> <td>-</td> <td></td>																					-	
City       Otry																					-	
Chy         Chy O knythwood         15.68         49.99         2.5.8         43.79         67.90         57.80         42.310         (23.10)         (33.30)         (13.41)         (1.00)         (1.0																						
City         City Orware         (B31)         3.02         (1.9)         B35         (9.7)         (9.7)         (2.2.47)         (2.1.60)         (3.2.7)         (1.2.0)         (3.6.7)         (1.2.7)         (3.6.7)         (2.2.47)         (2.2.47)         (3.6.7)         (2.2.47)         (3.6.7)																					-	
Chy         Chy <td></td> <td>(000)</td> <td></td> <td></td> <td></td> <td>(000)</td> <td>(++)</td> <td>-</td> <td>-</td>															(000)				(000)	(++)	-	-
Chy         Chy Ol durwande         Chy Ol durwande         Chy         Chy        Chy </td <td></td> <td>-</td> <td>-</td>																					-	-
Chy         Chy         Chy         Chy         (44)         (45)         (412)         (38)         (54)         (728)         (728)         (718)         (718)         (7																	()			-/	-	-
City       City of coolsy       ( $2,541$ )       355 $1,447$ 10,91       ( $448$ )       32,37       ( $13,301$ )       ( $18,873$ ) $8,44$ 40015       51,821       ( $692$ )       2,168 $8,225$ $6,131$ -         City       20008       City of formino       ( $144$ )       952       ( $12,831$ ) $52,571$ ( $13,331$ ) $22,604$ ( $23,427$ )       ( $13,477$ )       ( $12,731$ )       <																					-	-
Chy       Giv       G																					-	-
City       Days       City of Lineardo       (784)       (784)       (784)       758       (778)       602       (5.7)       1.4.9       2.480       3.837       2.2691       (1936)       (12.21)       (1.477)       (1.703)       (2.922)       (5.043)       -         City       20005       City Of Lincoln       4.332       (2.042)       3.256       (1.602)       9.944       4.364       73.26       3.850       (4.898)       173.03       (53.776)       (1.4.79)       (1.1472)       (1.4.77)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4.78)       (1.4																					-	-
Chy         Chy <td></td> <td>-</td> <td>-</td>																					-	-
Chy         Chy <td>City</td> <td>200085</td> <td>City Of Lincoln</td> <td>4,332</td> <td>(2,042)</td> <td></td> <td>(4,028)</td> <td>9,944</td> <td>4,364</td> <td></td> <td>30,850</td> <td>(48,989)</td> <td>178,203</td> <td>(357,976)</td> <td>(134,478)</td> <td></td> <td></td> <td>(68,952)</td> <td></td> <td>(20,162)</td> <td>-</td> <td>-</td>	City	200085	City Of Lincoln	4,332	(2,042)		(4,028)	9,944	4,364		30,850	(48,989)	178,203	(357,976)	(134,478)			(68,952)		(20,162)	-	-
City         2008         City Of Neehe         (59)         73         (10)         (78)         (122)         (122)         (123) <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></th<>																					-	-
Chy         2009         Chy O Strery         (1,899)         1,009         1,600         7,756         8,009         1,413         45,22         13,409         (15,439)         (15,273)         (15,779)         (15,779)         (58,755)         (54,745)         (25,194)         (13,314)           Chy         20009         Chy O Hankinson         (308)         897         (25,194)         (13,14)         4,22         (12,98)         (2,337)         (14,67)         78,425         49,198         (17,775)         (3,151)         (13,131)         (13,131)         (13,174) <t< td=""><td>,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td></t<>	,																				-	-
City         20090         City Of Maximum         [308]         897         230         [341]         83         [2,683]         [1,284]         [2,374]         [4,307]         [7,467]         78,457         49,189         11,777         12,376         13,151         1,774         -															(000)				(44.)			-
City         20002         City of Next         -         (116,663)         (98,677)         (40,376)         -         2,61,124         (15,221)         (126,79)         (4,77,27)         231,80         -         2,61,124         (15,221)         (126,79)         (1,76,79)         (1,77,27)         231,80         -         2,607,478         (3,03,08)         (5,121)         (1,28,79)         (1,76,79)         (1,77,27)         (2,18,61)         -         2,607,478         (1,03,79)         (1,76,79)         (1,27,12,26)         (2,98,748)         -         2,607,478         (1,03,79)         (1,76,79)         (1,27,12,26)         (2,98,748)         (1,38,71)         (1,38,	City		City Of Hankinson	(308)	897	230	(341)	83	(2,683)	10,881	(12,998)	2,374	(3,037)	(14,697)	78,425	49,198	11,737	12,576	13,151	11,734		-
City         20009         City of West Fargo         27,029         (16,16)         (47,327)         83,113         (7,76)         (33,946)         341,527         287,202         1,47,020         (1949,4354)         289,310         2,607,478         1,900,380         561,757         416,534         523,341         398,748           City         Domoti Liske         (5,211)         433         (3,532)         (2,077)         81,432         138,581         138,799         (10,102)         179643         86,892         63,655         30,672         (1,386)         -           City         20009         City of Oxhes         (1,869)         4,874         (10,332)         4,554         137,480         137,480         138,739         (10,112)         179643         86,892         63,655         30,672         (1,386)         -           City         20000         City Of Oxhes         (1,869)         4,874         (10,332)         4,553         2,129         (2,11)         (7,811)         33,89         4,488         59,449         (63,102)         (5,570)         (2,670)         (2,272)         (2,270)         (2,570)         (2,570)         (2,570)         (2,570)         (2,570)         (2,570)         (2,570)         (2,570)         (2,570) </td <td></td> <td></td> <td></td> <td>(229)</td> <td>(265)</td> <td>(513)</td> <td></td> <td></td> <td></td> <td>(14,344)</td> <td>6,193</td> <td>5,921</td> <td></td> <td>1.5</td> <td></td> <td>(21)210)</td> <td>(0) (00)</td> <td>( )</td> <td></td> <td></td> <td>-</td> <td>-</td>				(229)	(265)	(513)				(14,344)	6,193	5,921		1.5		(21)210)	(0) (00)	( )			-	-
City         2009         City of DeviceLake         (5,221)         43         (5,35)         (2,057)         974         1,249         8,460         82,324         147,812         138,581         137,99         (10,17)         179,64         86,892         63,465         30,672         (1,386)           City         20009         City of Oakes         (1,659)         4,874         (0,332)         4,558         82         1,315         (7,640)         17,777         (5,224)         (9,538)         (6,1102)         (95,389)         (4,856)         (2,902)         (2,2252)         (9,259)         -           City         20010         City of Mohall         (113)         (272)         282         (4,555)         2,29         (2,21)         (7,811)         3,389         4,88         56,469         (63,705)         (13,720)         (12,850)         (2,902)         (2,22,52)         (2,2,52)         (2,2,52)<				-	(16 162)	- (47 227)				-	-	1 147 020									-	-
City         200098         City Of Oakes         (1,869)         4,874         (10,332)         4,558         82         1,351         (37,480)         (76,040)         17,377         (51,224)         (39,638)         (61,102)         (95,389)         (34,856)         (29,022)         (22,252)         (9,259)         -           City         200100         City Of Mohall         (113)         (227)         282         (4,595)         2,129         (421)         (7,811)         3,389         4,488         59,649         (68,705)         963         (13,720)         (1,856)         (2,670)         (9,276)         82																						-
						(10,332)								(39,638)				(29,022)				-
																						-
- (122) (122) (123	City	200101	City Of Lidgerwood	(80)	(92)	(172)	(119)	31	(204)	(551)	1,345	(58)	3,712	(195)	(660)	828	541	451	(32)	(132)	-	-



### Main System (Continued)

		During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred Ou	utflows/(Inflows) Fro	m Changes in Proport	tion and Differences b	etween Employer Co	ontributions and Sha	are of Contributions
		Recognition Period	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	Differer	nces between F	mployer Contribu	itions and Share o	of Contribution			c,	anges in Proport	tionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200102	City Of Mcclusky	\$ (39) \$	(57) \$		(56) \$	15 \$	871 \$	(2,507) \$	1,091 \$			(2,525) \$	(57,177)		(12,432) \$			(8,726)		
City	200103	City Of Burlington	841	(240)	(500)	2,498	(765)	488	27,842	(719)	17,742	(55,134)	(17,573)	46,045	7,594	(806)	(2,597)	3,788	7,209	-	
City City	200104 200110	City Of Lisbon City Of Halliday	3,766 (144)	(3,586) (158)	(294) (306)	(120) 831	7,353 25	621 263	(29,974) 23,886	125,498 (738)	9,698 2,672	6,970 (15,430)	(45,548) 6,951	73,590 16,966	52,640 11,968	22,219 2,649	9,893 2,474	9,029 4,176	11,499 2,669	-	-
City	200110	City Of Maddock	(144) 187	(158)	(306)	1.666	46	(4.535)	23,880	2.643	2,672	(15,430) (50,747)	(625)	87,987	44,739	2,649	2,474	4,176	2,009	-	-
City	200114	City of Regent	2,638	661	885	595	1,461	938	20,990	3,397	(17,118)	(6,226)	5,988	5,031	2,840	(910)	485	2,340	925	-	
City	200115	City of Lakota	2	907	(3,899)	5,969	(1,932)	(1,043)	(35,892)	10,813	24,095	(68,517)	46,185	11,650	13,960	4,224	931	7,162	1,643		
City	200117	City of Alexander	28	4,085	(1,460)	2,150	1,373	62	10,109	(9,553)	71,758	(28,952)	(5,923)	16,324	16,497	9,934	2,764	1,261	2,538	-	
City	200118	City of Berthold City of Carson	212	(40)	(97)	(51)	(142)	691	(3,610)	2,501	1,057	(256)	(15,308)	32,326	17,247	4,165 841	3,837	4,128	5,117	-	-
City City	200119 200120	City of Dodge	(115) (220)	(108) 168	(642) (93)	306 (74)	492	(208) (64)	1,037 4,242	2,620 21,990	2,028	2,036	(2,629) (1,250)	1,838 65,776	1,622 55,363	841 17,043	459 14,390	13,750	10,180	-	
City	200120	City of Grenora	(220)	108	(53)	(3,754)	1,944	(04)	4,242	21,990		156,071	(54,725)	(1,409)	32,525	17,641	17,641	(2,398)	(359)		
City	200124	City of Kindred			-	-	(4,914)	604					158,538	(2,355)	89,507	30,998	30,998	27,782	(271)		-
City	200125	City of Richardton					(3,662)	19	-	-	-	-	115,763	(8,563)	59,582	21,085	21,085	18,736	(1,324)	-	
County	300001	Adams County	1,332	1,608	(6,111)	1,034	8,732	3,604	(7,006)	27,793	66,001	(186,524)	(439,282)	(5,994)	(318,148)	(109,828)	(119,096)	(88,854)	(370)	-	
County	300002	Barnes County	4,201	4,949	(4,828)	1,309	35,986	(20,358)	78,982	118,040	63,607	(63,524)	(1,149,572)	(1,231)	(675,917)	(221,483)	(239,304)	(211,785)	(3,345)	-	-
County	300003 300004	Benson County Billings County	2,480 9,188	(6,011) (5,806)	(12,277) (5,465)	13,144 9,272	18,345 (92,762)	(4,604) 12,748	(33,789) (34,826)	30,579 101,260	(39,108) 172,849	(76,092) (78,955)	(706,163) 3,457,724	23,210 (490,154)	(430,466) 1,636,683	(155,684) 612,800	(152,353) 585.671	(125,311) 512,182	2,882 (73,970)	-	
County	300004	Bottineau County	580	(3,800) 427	(3,403)	2,944	(19.609)	(4,159)	(51,184)	37.473	172,849	(93,966)	487,056	(152,871)	120,693	51,119	46.066	47.838	(24,330)		
County	300006	Bowman County	(1,909)	(365)	(1,580)	1,982	17,340	(391)	26,599	(37,940)	48	1,210	(620,379)	3,229	(357,107)	(125,762)	(122,046)	(109,737)	438		-
County	300007	Burke County	554	33	4,756	(3,898)	10,660	(4,906)	30,268	(23,344)	(125,610)	209,052	(248,514)	79,442	(27,241)	(18,384)	(3,025)	(17,380)	11,548	-	
County	300008	Burleigh County	(22,652)	61,460	(106,812)	(6,963)	62,041	2,678	338,564	563,908	706,400	492,509	(1,366,623)	154,031	(224,942)	27,714	(95,750)	(181,187)	24,281	-	
County	300009 300010	Cass County Cavalier County	154,248	(30,076)	(40,571)	(19,681)	37,131	22,102	(6,029,152)	547,546	339,807	246,988	(1,340,692) 1 349 062	(218,165)	(702,040)	(161,152)	(241,810) 280,768	(268,699)	(30,379)	-	-
County	300010	Cavalier County Dickey County	(828)	(1,737) 6.047	1,493 (598)	(1,558) 5,272	(38,206)	(3,371) (66)	(86,275) 14,050	43,125 (28,711)	(17,627) 79,678	52,912 (56,670)	1,349,062 (668,361)	25,030 165,805	814,360 (253,713)	282,842 (93,654)	(100.189)	247,395 (85.549)	3,355 25,679	-	
County	300011	Divide County	1,409	8,212	9,845	(4,527)	17,078	2,431	(113,771)	(161,651)	(204,739)	10,485	(390,975)	(283,942)	(505.685)	(184,946)	(149.437)	(127.683)	(43.619)		
County	300013	Dunn County	16,778	(5,433)	(55,342)	42,110	12,956	2,057	49,339	6,823	97,478	200,941	(291,445)	57,677	(1,884)	9,807	5,073	(26,018)	9,254		
County	300014	Eddy County	(3,283)	223	596	3,065	4,287	(659)	18,806	18,554	30,016	(145,376)	(88,869)	112,285	(13,557)	(13,298)	(18,382)	829	17,294	-	-
County	300015	Emmons County	(5,621)	(5,384)	(2,706)	(5,376)	(40,732)	5,815	62,844	39,602	(23,057)	104,520	1,161,132	(89,004)	636,390	228,427	228,069	192,783	(12,889)	-	
County	300016	Foster County	(2,595)	10,444	(10,308)	18,574	(939)	(1,137)	87,995	89,701	34,812	(414,276)	5,806	(24,030)	(171,686)	(65,614)	(77,575)	(24,598)	(3,899)	-	-
County	300017 300018	Golden Valley County Grand Forks County	(104 343)	82 658	(14,099)	(98,092)	(18,868) 51,152	(6,288) 92,349	(128,262)	97,999	(153,069)	(63,850)	1,011,328 (1.304.856)	185,268 95,712	728,328	240,462 (261,152)	240,462	219,672 (198,254)	27,732	-	
County	300018	Grant County	(104,343)	(1,037)	(393)	(4.050)	22,265	(8,771)	64,712	16.061	(108,704)	17,653	(222,687)	83,295	(80.968)	(41,372)	(30.855)	(20.289)	11.548		
County	300020	Griggs County	4,925	1,363	3,782	4,520	4,247	2,390	(45,803)	31,885	(74,016)	(71,996)	(126,593)	(2,462)	(116,709)	(47,705)	(43,118)	(25,874)	(12)		
County	300021	Hettinger County	(1,010)	(27)	5,744	(932)	9,823	1,687	(61,830)	21,990	(88,837)	175,201	(303,160)	(39,516)	(147,955)	(48,134)	(41,099)	(52,861)	(5,861)	-	-
County	300023	Lamoure County	(132)	(2,344)	(6,360)	11,181	7,730	(3,092)	(24,997)	84,184	80,379	(173,235)	(94,610)	263,747	111,281	27,843	12,168	30,883	40,387	-	-
County	300024 300025	Logan County Mchenry County	3,094 6,116	(1,801) 10,631	286 1,540	(901) 3,600	10,600 16,131	3,534 4,239	30,371 (25,158)	(175) (97,103)	(21,645) 85,319	32,745 (61,348)	(277,933) (412,623)	(117,851) (87,220)	(240,357) (310,273)	(76,824) (101,412)	(74,308) (102,878)	(71,512) (93,126)	(17,713) (12,857)		
County	300025	Mcintosh County	(996)	(1,655)	(4,030)	2,280	7,393	4,235	2,286	18,849	(25,797)	(68,994)	(149,868)	(92,358)	(191,553)	(65,057)	(63,394)	(48,888)	(12,037) (14,214)		
County	300027	Mckenzie County	(22,883)	(116,149)	44,060	57,242	10,881	52,609	1,264,246	1,377,131	(1,556,758)	(351,473)	341,770	(1,516,098)	(1,349,548)	(455,747)	(407,479)	(259,565)	(226,757)		
County	300028	Mclean County	871	(3,846)	(3,149)	4,274	19,322	(8,535)	(119,925)	(53,209)	(37,763)	(176,272)	(376,500)	205,642	(145,859)	(76,789)	(67,033)	(32,576)	30,539	-	
County	300029	Mercer County	(33,651)	17,501	(8,938)	4,882	2,449	(9,459)	310,796	(1,710)	203,269	(309,884)	(120,319)	(42,281)	(189,775)	(55,499)	(78,184)	(48,076)	(8,016)	-	-
County	300030	Morton County	38,843	(53,653)	(8,346)	40,117	6,238	(4,444)	(251,105)	264,310	(230,642)	(12,137)	(87,594)	76,944	(21,634)	(20,633)	(14,067)	1,834	11,232	-	
County	300031 300032	Mountrail County Nelson County	(10,997) (4,767)	(20,280) (3,226)	(15,347) (7,630)	3,450 (1,742)	(17,952) (1,691)	(1,160) (3,770)	382,448 12.895	283,433 65,798	49,450 40.271	(99,330) 45,557	995,343 3.957	(354,267) (19,428)	289,907 16,217	136,994 15.714	108,864 6.349	99,120 (2,252)	(55,071) (3,594)	-	-
County	300033	Oliver County	(4,707)	1,527	(1,429)	(4,069)	2,891	2,988	(23,982)	(9,965)	53,179	30,185	(78,403)	(128,430)	(119,671)	(28,179)	(33,048)	(39,006)	(19,438)	-	
County	300034	Pembina County	1,362	4,755	(6,835)	3,306	34,667	2,579	(63,160)	39,476	50,834	(114,120)	(844,186)	23,513	(490,498)	(168,582)	(177,488)	(148,472)	4,044	-	-
County	300035	Pierce County	(6,542)	4,206	(5,065)	9,819	(4,098)	21,589	106,787	(87,422)	3,816	(223,726)	(247,615)	(278,376)	(451,604)	(154,194)	(146,341)	(111,282)	(39,787)	-	-
County	300036	Ramsey County	(9,415)	(19,025)	(16,827)	(3,887)	(60,001)	29,482	(126,446)	237,790	68,106	(46,605)	1,552,497	(391,071)	609,696	248,543	222,657	194,521	(56,025)	-	-
County County	300037 300038	Ransom County Renville County	(2,072) (2,060)	1,026 (3,093)	(4,682) (3,159)	2,788 (1,420)	8,122 11,781	(6,184) (3,920)	(13,314) 12,190	20,754 13,314	65,510 (26,152)	(12,090) 36,527	(190,704) (277,113)	241,340 181,397	91,320 (8,565)	23,898 (14,493)	15,236 (12,236)	15,750 (9,333)	36,436 27,497	-	
County	300038	Richland County	(2,000)	(11,377)	26,790	10,674	(8.469)	(3,920)	(289,129)	224,625	243,329	(102,647)	376,513	(488,263)	(8,565) (113,368)	25,175	(12,236) (24,095)	(39,476)	(74,972)	-	
County	300040	Rolette County	1,792	(1,803)	(2,833)	(4,100)	42,433	(251)	(97,781)	53,346	(15,676)	5,155	(1,474,328)	(76,088)	(906,936)	(306,951)	(309,706)	(278,452)	(11,827)	-	
County	300041	Sargent County	-			(26,343)	5,509	(4,411)	-	· ·		649,313	(151,808)	254,488	378,936	141,201	141,201	57,785	38,749		
County	300042	Sheridan County	(577)	228	(1,247)	(977)	(2,691)	135	9,138	(12,065)	35,485	61,907	(7,277)	(52,236)	(12,932)	3,755	1,116	(9,730)	(8,073)	-	-
County	300044	Slope County	2,762	(4,062)	(1,373)	4,784	(30,310)	3,686	(44,200)	(13,109)	1,028	(45,976)	785,777	(231,153)	248,120	96,730	98,360	88,273	(35,243)	-	-
County County	300045 300046	Stark County Steele County	20,706 (565)	2,764 (160)	(11,072) (2,015)	733 3.949	72,738	24,089 1,010	187,371 35,907	(39,936) (6.815)	51,959 69.019	(98,202) (95,339)	(2,891,614) (97,747)	(235,916) 11,221	(1,869,544) (66,778)	(634,726) (21,617)	(635,746) (28,290)	(566,253) (18,766)	(32,819) 1.895	-	-
County	300046	Steele County Stutsman County	(565)	(160) (1,905)	(2,015) (6,978)	3,949	(2.868)	1,010 (8.001)	35,907 (73,916)	(53,575)	48 893	(95,339) (51.096)	(97,747) 524.728	49 595	(66,778) 325,792	(21,617) 108,459	(28,290) 109.025	(18,766)	1,895	-	-
County	300047	Towner County	(3,567)	(1,905) (1,886)	(4,804)	(15,878)	(2,808) 14,475	(7,370)	34,429	42,887	48,893	(51,096) 187,059	(322,322)	49,595	(28,280)	(5,522)	(9,888)	(27,601)	14,731		-
County	300049	Traill County	(2,371)	(10,351)	(9,905)	(11,298)	4,505	10,009	(89,495)	88,737	73,228	282,642	(331,655)	(360,440)	(329,342)	(70,361)	(84,540)	(120,146)	(54,295)	-	-
County	300050	Walsh County	1,267	4,228	1,656	(2,121)	34,670	26,541	26,438	(42,870)	18,982	104,357	(1,113,527)	(901,991)	(1,282,954)	(385,606)	(384,276)	(377,430)	(135,642)		
County	300051	Ward County	228,996	25,477	(85,637)	(65,252)	88,823	(46,243)	168,249	486,705	162,296	(268,166)	(689,189)	(653,105)	(982,892)	(271,956)	(327,821)	(274,755)	(108,360)	-	-
County	300052	Wells County	(788)	7,902	(6,862)	(20,170)	26,943	(12,001)	77,026	(113,164)	84,935	585,893	(429,962)	(82,760)	(59,002)	9,735	10,972	(65,028)	(14,681)	-	-



### Main System (Continued)

		During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020		edule of Deferred Ou	utflows/(Inflows) From	n Changes in Proport	tion and Differences be	tween Employer Co	ontributions and S	hare of Contributions
		Recognition Period	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	Differ	ences between Er	nalauna Cantaik	diana and Chara				<b>C</b>	anges in Propor	Norman Chara			otal Deferred	2022	2023	2024	2025	2026	Thereafter
County	300053	Williams County	\$ (15,196) \$		(65,719) \$	53,928 \$	(1,067) \$	1,302	\$ 1,341,287		243,531 \$	879,241 \$	294,126 \$		518,810 \$	241,166 \$	2023		(19,864)	2026	\$ -
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	Lidgerwood Public School	(1,117)	629	(2,609)	(2,061)	705	(204)	8,778	9,294	28,190	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 School District	400007	Oliver-Mercer Special Education Unit Underwood School District #8	(2,538)	2,955 (1.916)	(1,493) 1.328	(2,106) 237	(1,296) 3,250	5,432	20,482 19,424	(71,052) (11,589)	51,161	(23,832)	38,388	(19,124) (8.082)	6,604 21.109	2,628	3,516	2,580 3.060	(2,120) (1.469)	-	-
School District	400008	New Town Public School District #8	(1,497) (6,273)	(1,916) (12,649)	(12,583)	4,296	3,250 (10,369)	(1,407) 27,473	241,540	(11,589) 146,625	59,792 299,891	(9,367) (258,566)	26,920 (130,941)	(8,082) 476,970	21,109 292,056	12,471 94,991	51,194	3,060	(1,469) 78,159		-
School District	400010	Bottineau Public School	(9,458)	(12,049)	(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)	(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)	(1,362)	(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 School District	400019 400020	Fargo Public Schools Surrey Schools	84,526 2,545	(4,486) (4,787)	(22,567) (5,122)	23,366 2,326	45,560 4,059	(24,509) 5,950	(279,763) (20,196)	649,398 10,362	894,829 (14,263)	1,117,664 (12.858)	(115,333) (92,514)	(482,465) (131.160)	337,218 (160.158)	316,268 (49,582)	161,221 (47,978)	(61,721) (43,196)	(78,550) (19.402)	-	-
School District	400020	Jamestown Public School District #1	(16,683)	(4,787) 11,390	(11,033)	(715)	24.088	5,950	(20,196)	(181 883)	137,778	(12,858) (129,225)	(92,514) 88,023	(151,160)	(100,417)	(49,582)	(47,978) (26,468)	(43,198) (20,369)	(25,145)	-	-
School District	400021	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	(37,721)	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	5,487	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	(108,106)	(111,847)	-	-
School District School District	400029	Minot Public School District #1 Belfield Public School #13	(19,391) 805	(80,814) (870)	(19,774) (2,219)	60,891 2 115	(8,154)	(8,847)	492,153 (3.125)	696,775 71	279,400 28.440	614,054 (102,914)	(451,193) 58,981	(560,212)	(305,214) (75,439)	19,203 (21,904)	(66,263)	(169,983) (13,989)	(88,171)	-	-
School District	400030	Minto Public School District #20	(3,374)	(870)	(2,219) 153	(1,636)	3,249	(383)	(3,125) 21,299	(38,202)	(12,101)	(102,914) (1,559)	(71,817)	(95,480) 185,340	(75,439) 97.172	(21,904) 18.698	(24,691) 23,493	(13,989) 26.288	(14,855) 28,693		-
School District	400031	Harvey Public School Dist #38	(4,830)	(1,174)	(1,960)	(1,030)	(577)	(1,517)	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	2,438	(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	(137)	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 400040	Hillsboro Public School	(779)	2,097	482	(1,279)	1,497	3,380	(42,906)	75,437	(7,362) 38,887	27,090	(86,786) 74,837	(132,141)	(135,506)	(33,802)	(40,239)	(41,516)	(19,949)	-	-
School District School District	400040 400042	Lisbon Public School Northern Cass School District # 97	(9) (2,019)	407 6,660	(5,523) 572	(405) 2,361	(789) 2.577	(4,340) (763)	(36,436) (8,418)	6,926 (71,282)	38,887 96,949	72,170 (39,658)	74,837 142,058	38,838 46,366	111,290 124,895	42,875 44,124	38,553 39,469	24,516 34,235	5,346	-	-
School District	400042	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 School District	400049	Washburn Public School Enderlin Area School District #24	(4,028) 1,433	(2,307) (1.068)	(2,269) 470	(838) 1,009	3,384 (96)	(2,659) 8.186	14,344 (14,821)	(5,199) 28.907	15,070 (30,843)	(18,409) 56,426	(87,841) (92,879)	128,591 (58,176)	43,713 (75,036)	7,377 (21,681)	6,678 (20,943)	10,146 (24,666)	19,512 (7.746)	-	-
School District	400050	Midkota School	(1,568)	(1,008)	(1,349)	(4,504)	1,336	(485)	64,528	(3,791)	32,313	87,973	33,272	(1,213)	62,760	27,892	24,895	10,235	(262)	-	-
School District	400052	Velva 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	Sheyenne 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	(10,101)	(5,259)	(103,008)	(84,229)	(21,355)	(23,757)	(23,256)	(15,861)		-
School District	400055	Burleigh County Special Education Unit	50	(67)	(145)	(98)	25	(170)	(2,470)	1,185	7,055	1,850	(3,736)	4,728	4,058	1,918	1,063	371	706		-
School District	400056	New Rockford Sheyenne 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 School District	400057 400058	James River Multidistrict Special Education Unit	(617)	2,399 455	(1,111)	134	(1,926)	(1,870)	1,147	528	327	(122,557)	175,174	7,386	54,200	13,432	13,246	26,666	856	-	-
School District	400058	Newburg United Public School Napoleon Public School District #2	2,005 (3.410)	2,399	(306) 310	(1,662) (348)	971 4,818	(641) 228	(15,542) 28.665	12,643 (3,341)	(11,485) (45,903)	28,207 (37,924)	16,923 120.814	47,223 (29,739)	56,900 22,606	17,566 3.638	17,642 8.706	14,474 14.833	7,218 (4.571)	-	-
School District	400055	Yellowstone School District #14	(539)	1.049	(4,364)	4,052	1,228	2,820	58,713	(3,341) 855	40,098	(64,746)	56,638	17,697	33,771	11,416	7,335	11,843	3,177		
School District	400061	Cavalier Public Schools	(1,591)	1,895	2,678	(107)	3,396	3,320	26,518	(51,626)	(47,268)	123,232	(31,827)	52,592	64,065	16,523	26,002	12,876	8,664		-
School District	400062	Richland School District #44	806	(444)	57	(2,591)	1,280	460	(48,324)	8,534	20,991	3,607	(34,379)	31,238	12,089	4,773	1,725	681	4,910	-	-
School District	400063	Fort Totten School District # 30	771	(3,676)	705	1,900	497	1,208	(20,534)	72,041	(8,102)	(104,788)	39,469	10,062	(7,357)	(4,014)	(9,549)	4,460	1,746	-	-
School District	400064	Bismarck Public Schools	(243,945)	7,282	1,058	150,546	(89,961)	(44,921)	790,708	(423,869)	480,122	848,509	1,207,044	(424,503)	807,558	368,875	354,958	156,457	(72,732)		-
School District	400065	Solen Public School Dist #3	458	5,844	3,844	1,366	1,587	(552)	95,185	135,678	(6,295)	79,385	35,537	36,483	97,557	43,167	30,312	18,511	5,567	-	-
School District	400068	Lakota Public School District # 66	1,657	1,028	298	1,877	3,379	(5,871)	10,947	10,133	(21,414)	(42,299)	(40,549)	201,681	110,582	23,238	24,510	32,496	30,338	-	-
School District School District	400069	Stanley Community Public School District # 2 Mandan Public School District #1	3,077 7,999	20,366 16,717	(5,410) 31,876	21,202 21,375	6,443 20,675	5,230 58,130	58,220 (226,829)	71,014 133,674	1,326 (338,432)	(59,312) 154,907	229,469 674,831	(312,539) 31,541	(111,815) 492,186	(16,266) 151,692	(24,295) 171,222	(23,641) 155,377	(47,613) 13,895		-
School District	400070	Killdeer Public School #16	7,999	408	(3.919)	(3.612)	5,911	3,462	(114,668)	(17,771)	(556,452) 148,177	287.099	(91.746)	(66,597)	492,188	48.003	33.855	(14,613)	(9,783)		-
School District	400072	Glenburn School District	1,539	(364)	(2,451)	3.172	54	4,139	13,682	27,311	35.187	(99.412)	31,385	(180,684)	(151.062)	(40,596)	(46,669)	(36,444)	(27,353)		-
School District	400074	New Public School #8	13,488	5,117	450	8,414	5,223	(3,070)	4,705	128,435	116,258	(70,448)	5,897	302,781	259,049	87,772	62,648	62,190	46,439	-	-
School District	400075	Williston Public School #1	40,992	(9,202)	(46,351)	(8,353)	81,643	75,550	1,265,025	622,944	(6,286)	1,004,358	1,630,757	(997,613)	757,890	391,077	339,919	169,761	(142,867)		-



### Main System (Continued)

		During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred O	utflows/(Inflows) From	n Changes in Proport	ion and Differences I	oetween Employer Co	ntributions and Sha	re of Contributions
		Recognition Period	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	Differe	nces between E	mployer Contribu	utions and Share	of Contribution	5		Cł	hanges in Propor	tionate 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) \$		(2,509) \$	(17,955) \$	(62,353) \$	(174,208)	\$ (167,180) \$	(41,895) \$	(51,604) \$		(25,960)	-	\$ -
School District	400077	Dickinson Public Schools	(13,036)	(17,216)	(24,501)	359 1.740	(61,169)	2,856	453,379	42,579	974,122	973,137	(506,126) 117.078	44,564	370,718	256,861	150,811	(44,302)	7,348	-	
School District School District	400078	Drayton Public School #19 Mohall Lansford Sherwood School	(697) 4,675	(45) 2,254	(163) (1,229)	1,740	(1,239) 2,767	414 (1,629)	1,970 (4,374)	44,598 4,693	41,482 1,519	35,178 (16,629)	117,078 651	(32,183) 101,242	74,269 74,167	35,720 19,291	27,072 18,615	16,398 20,828	(4,921) 15,433		-
School District	400079	Westhone Public School #17	1,063	(1,903)	(4,105)	6,534	(179)	(1,629) (195)	(4,374) (18,071)	4,693	(5,065)	(46,605)	55,206	26,617	33,109	6 874	8,615	13 624	15,433		
School District	400081	Kindred Public School District #2	2,837	3.367	4 6 4 7	2.587	(3.426)	4.693	(37,480)	(20,137)	50,526	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)	(23,657)		
School District	400083	Wilton Public School District	(2,330)	(325)	479	(2,328)	(282)	(3,176)	57,794	(20,859)	43,875	74,195	5,454	48,703	79,503	30,551	27,669	14,228	7,055		
School District	400084	Sheyenne 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	Tgu School District #60	7,276	(40)	(7,233)	12,776	8,573	(6,451)	101,508	(57,080)	(39,752)	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	3,291	(465)	5,827	(603)	(81,041)	49,008	(45,057)	84,066	(80,994)	(22,066)	(4,720)	(3,009)	(2,690)	(11,647)		
School District School District	400089	Divide County School Dist #1 Mott/Regent School Dist #1	(4,943) 2,193	(1,092) 511	(3,783) (5,840)	(2,158) (11,513)	1,634 (1,548)	1,948 (6,425)	57,933 (3,455)	(39,269) 4,883	69,288 6,776	45,709 91,848	(69,851) (199,126)	(79,923) 202,466	(69,784) 71,236	(13,767) 16,361	(17,181) 15,760	(26,753) 8,742	(12,083) 30,373		-
School District	400090	United Public School District # 7	1.462	(585)	(5,840) 2,884	(11,513) 10.629	(1,548) 4.697	(0,425) (726)	(3,455) 16,071	4,883	(112,039)	(19,026)	(199,126) 3.228	82,296	40.800	10,301	8,997	8,742	12.638		
School District	400091	Kulm Public School District #7	1,402	(504)	(1.057)	2.084	1,726	(24)	(10,653)	(11.566)	8.746	(62,337)	(2.916)	35,787	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	3,094	(63,668)	(4,646)	(27,488)	60,266	(2,187)	(201,824)	(140,129)	(36,418)	(33,540)	(39,381)	(30,790)		-
School District	400094	Dunseith School District #1	(6,536)	(4,535)	(2,342)	(7,709)	3,420	(2,271)	51,890	239,818	55,880	56,810	(324,847)	313,431	112,169	41,140	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	(2,196)	2,389	6,498	8,609	(43,007)	(4,940)	20,888	(17,287)	(54,234)	(43,520)	(14,362)	(9,899)	(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 Border School District # 100	(5,116)	(2,097)	(2,707)	2,795	(3,093)	(2,682)	106,287	3,876	28,036	(41,985)	101,926	33,289	72,501	24,055	21,128	22,575	4,743	-	-
School District	400102	Mckenzie Cty 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	7,096	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 School District	400104 400105	Mt Pleasant School Dist #4 Central Cass Public School District #7	(3,852) 389	(1,032) (1,392)	(894)	3,023 (1,762)	(428) (3,812)	(1,434) (392)	15,307 15,314	(15,065) 184,796	8,025 62,819	13,080 36,504	71,062 202,615	39,730 143,790	79,295 278,910	25,396 106,003	26,111 82,195	21,856 68,494	5,932 22,218		-
School District	400105	Milnor Public School District #7	1,056	(1,392) (1,886)	(110)	(1,762) (935)	2,557	(392) 2,474	(36,745)	32,670	(3.345)	20,841	(37,047)	(16,663)	(21.068)	(4.048)	(6,523)	(8,300)	(2,197)		
School District	400100	Mapleton Public School	5,560	1,187	3,217	(437)	(559)	(2,483)	69,204	6,744	(20,626)	3,619	17,704	152,015	125,653	33,214	34.377	34,894	23,168		
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)	9,901	14,565	5,637	5,261	2,178	1,489		
School District	400117	Garrison Public School District #51	1,858	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	24,614		-
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)	(357)	(63,640)	(29,896)	(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 School District	400121 400122	North Valley Career & Technology Center Dakota Prairie Public School	(271) (1,641)	(546) 2,214	(397) 5,835	(393) (2,007)	166 (495)	(298) 296	2,808 (18,711)	2,708 (21,435)	2,163 (21,347)	12,928 128,178	(62,874) (807)	46,652 (97,674)	5,523 (29,069)	(104) (1,540)	(496) 1,937	(1,059) (14,380)	7,182 (15,086)		-
School District	400122	Beach Public School District #3	(1,641) (1,344)	2,214 4.488	5,835	3 252	2.553	1.847	(18,/11) 42,060	(21,435) (110,254)	(21,347) (90,481)	53 540	(73,769)	(97,674) (76,587)	(108,514)	(45,027)	(25,966)	(14,380) (25.941)	(15,086) (11,580)		
School District	400124	Rolette Public School	997	(3,352)	1,566	1.488	15	768	9,477	33,001	34,581	(15,977)	(57,810)	(26,546)	(48,596)	(10,566)	(17,260)	(16,776)	(3,994)		
School District	400125	Drake Public School District	721	523	(2,668)	(1,388)	(389)	(633)	(51.287)	(371)	60,157	2,386	(68,992)	428	(25,789)	(3,381)	(9.672)	(12,703)	(33)		-
School District	400137	New Salem Almont School District #49	(3,872)	(2,110)	51	1,724	1,169	5,847	(10,829)	77,549	16,349	49,339	(26,490)	(71,342)	(33,386)	711	(8,075)	(15,875)	(10,147)		
School District	400138	Max Public School	(1,288)	(456)	677	1,349	(70)	545	(5,904)	1,378	(32,236)	1,303	6,209	(6,922)	(8,392)	(5,337)	(1,979)	(87)	(989)	-	
School District	400139	East Central Special Education Unit	(3,548)	(4,034)	(786)	(3,617)	2,211	(1,305)	54,750	27,751	15,849	30,279	(86,266)	76,980	27,558	8,867	5,023	1,941	11,727		-
School District	400140	North Sargent School District #3	5,125	267	(2,736)	444	(313)	1,365	(77,541)	58,758	3,950	(32,024)	6,873	(19,196)	(17,987)	(2,723)	(8,328)	(4,173)	(2,763)	-	-
School District	400141	Wahpeton Public School District 37	5,696	3,451	(2,897)	8,209	10,341	2,838	(88,657)	31,567	(56,370)	(89,113)	64,488	174,796	137,350	29,742	32,969	47,117	27,522	-	-
School District	400142	Medina Public School District #3	385	(476)	(895)	(579)	681	(833)	(6,058)	5,302	33,188	3,235	1,562	40,122	42,319	15,678	11,705	8,847	6,089		
School District School District	400143	Pingree-Buchanan School District West River Student Services	742 (883)	(653) 1,510	4,677 (272)	(3,330) (1,911)	10	(617)	(16,336) 43,332	21,943 (2,739)	(125,898) (17,243)	92,267 60,150	(61,715) (30,669)	43,440 87,648	5,959 71,101	(7,107) 19,898	4,157 21,925	2,274 15,798	6,635 13,480		-
School District	400144	Leeds Public School District 6	(233)	816	(272)	(1,911) (1,094)	984	(048) (1,726)	43,332 (15,351)	(2,739)	29,199	32,140	(30,669) 62,704	(70,557)	(577)	19,898	5 844	(2,018)	(11 199)		
School District	400143	Sawer Public School	748	1 270	817	1.802	(63)	(1,720) (591)	16,137	(12,150)	(13,100)	(21,923)	8,513	40,943	23.954	3.150	5,503	9.049	6.252		
School District	400148	Wilmac Multidistrict Special Education Unit	2,351	(2,197)	585	2,689	(12,837)	(3,112)	(15.321)	33,063	45,779	(163,995)	526,707	385,558	551,148	166,540	158,617	166,733	59,258		-
School District	400149	Great Northwest Education Cooperative	417	287	(163)	143	32	(423)	(32,768)	15,485	(29,180)	(14,860)	3,788	(1,891)	(12,084)	(6,465)	(4,720)	(541)	(358)		
School District	400150	Anamoose Public School District #14	853	(830)	(379)	(995)	2,508	307	6,808	(3,373)	18,233	1,036	(11,559)	64,402	49,962	14,744	13,180	12,013	10,025	-	-
School District	400151	South Prairie School District #70	(1,098)	(2,209)	5,274	(1,805)	5,177	(3,178)	94,663	4,249	(4,892)	59,102	(76,906)	152,175	100,042	27,968	27,734	21,255	23,085	-	
School District	400152	South East Education Cooperative	-	4,323	3,522	(8,374)	2,258	(3,782)	-	344,220	20,981	216,953	155,362	260,785	424,472	162,917	127,922	93,814	39,819	-	-
School District	400153	South Heart Public School District #9	(7,029)	(1,199)	(642)	(2,747)	2,747	(1,305)	131,239	76,562	21,808	118,880	30,903	62,351	130,566	52,711	43,411	24,986	9,458	-	
School District	400154	Sargent Central Public School District #6	-	-	-	(5,047)	30	(444)	-	-	-	321,206	(76,203)	13,219	101,146	47,153	47,153	4,861	1,979	-	-
School District	400155	Fairmount Public School	-	-	-	(2,093)	(2,147)	171	-	-	-	119,543	13,981	29,275	80,801	30,929	30,929	14,381	4,562	-	-
School District School District	400156 400157	South Central Prairie Special Education Unit Pembina Special Education Cooperative		-	-	-	(549) 39	(328)	-	-	-		148,124 85.094	4,906 14,218	90,920 61.414	31,100 20,342	31,100 20.342	28,010 18,560	710 2.170	-	-
School District	400157	Central Regional Education Cooperative		-	-		182	7,551			-	-	783,460	(207,907)	305,590	117,684	117,684	101,266	(31.044)		
School District	400158	Oberon Public School #16			-	-	(2,681)	5,484					104,711	196,650	219,792	63,538	63,538	61,398	31.318	-	
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### Main System (Concluded)

		During Year Ending Recognition Period	2016 5.8568	2017 5.5110	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	2016 5.8568	2017 5.5110	2018 5.4093	2019 5.2686	2020 4.8974	2021 Sc 4.7334	hedule of Deferred Out	lows/(Inflows) Fror	m Changes in Proporti	ion and Differences be	tween Employer Cor	tributions and S	hare of Contributions
Employer Type	Employer ID	Employer	Differe	nces between Er	nployer Contrib	utions and Share	of Contribution	15		Cha	anges in Proport	ionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
School District	400160	Elgin/New Leipzig Public School	\$-\$	- \$	- \$		- \$		- \$	- \$	- \$	- \$	- \$			40,753 \$		40,753 \$	29,886	-	\$ -
Political Subdivision Political Subdivision	500002 500003	Cass County Water Resource District	1,017	956 428	(766) (269)	(398) (140)	(963) (39)	728 (274)	(21,732) 9.197	33,255 (2.207)	(1,999)	1,967 2.758	(58,409)	624 (24.619)	(30,935) (21,768)	(8,879) (5,780)	(11,749) (5.863)	(10,515)	208	-	-
Political Subdivision Political Subdivision	500003	Walsh County Water Resource District Ramsey County Soil Conservation District	(221)	428	(269)	(140)	(39)	(2/4)	9,197	(2,207) (14,542)	2,518 51.440	2,758	(6,183) (50,950)	(24,619) 67 542	(21,/68) 41 737	(5,780)	(5,863)	(6,268) 6,193	(3,857) 10 587		
Political Subdivision	500006	James River Soil Conservation District	(23)	(92)	(143)	(96)	356	(501)	4.132	775	663	2.269	299	(4,977)	(2,798)	(452)	(571)	(925)	(850)	_	
Political Subdivision	500007	Burleigh 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	Traill County Water Resource District	(126)	1,530	(142)	(93)	11	200	(7,470)	(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 Political Subdivision	500010 500013	Cass County Soil Conservation District	(240)	(275)	(505)	135 30	85 (637)	(560)	38,531 (3.830)	5,042 36.900	(4,325) (2,797)	(18,142) (1.210)	17,547 3.736	(7,725) (14.308)	(4,672)	(2,019) 85	(1,933) (2.835)	565 (2.529)	(1,285)	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District Greater Ramsey Water District	(1,131)	(2,149) (440)	1,973	(1,247)	(637)	(1,015)	(3,830) 8,837	5,659	(2,797) (23,576)	(1,210) 57,625	3,736	5,673	(7,504) 19,536	7,047	(2,835) 8,924	2,843	(2,225) 722	-	
Political Subdivision	500017	Carnegie Regional Library	(1,151) (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	20,179	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)	35,941	(13,326)	(1,218)	13	(1,111)	2,045	(2,165)	-	-
Political Subdivision Political Subdivision	500023 500024	Walsh County Housing Authority Williams County Soil Conservation District	(36) (78)	(39) (103)	(74) (2,282)	(48) (2,441)	12 2,075	(76) (2,341)	(2,500) 9,793	(301) 3.608	(173) 51,094	(419) 64.269	(2,135) (75,071)	(767) 152,318	(2,215) 114,770	(776) 37,864	(717) 32.207	(591) 21,462	(131) 23.237	-	-
Political Subdivision	500024	Bowman City Park Board	(571)	95	(2,282)	1,437	859	(2,341) (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 Political Subdivision	500038 500040	Jamestown Regional Airport Fargo Park District	(161) (8.734)	(187) (24,249)	(355) (10.882)	(1,718) (10.718)	88 (2.144)	(572)	(13,858) 109.073	4,494 549.666	1,413 283.831	75,743 241.321	(3,944) 228.805	(7,243) 220.146	24,100 521.343	12,205 234.258	11,690 155.736	1,416 98.322	(1,211) 33.027	-	-
Political Subdivision	500040	Pargo Park District Dunseith Community Nursing Home	(8,734)	(24,249) 12,435	3.903	(10,718) (10,146)	(2,144) 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	500045	Mercer County Soil Conservation District	(14,000)	3.800	(203)	(176)	32	(1.649)	(13.042)	(47,488)	37,397	5.970	(5.715)	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	45,697	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)	30,437	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	19,538	18,729	14,014	-	-
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 Political Subdivision	500056 500057	Cavalier County Job Development Authority Barnes County Soil Conservation District	207	(61) 2 508	(118)	(78)	20	(128)	(2,823)	896 (45.921)	1,076	128	(2,629)	(910)	(2,014)	(491)	(670) (1.996)	(691)	(162)	-	-
Political Subdivision	500057	Devils Lake Basin Joint Water Resource Board	(158) (57)	3,377	3,377	3,461	3,546	3,903	(3,161)	(45,921) (37,261)	1,884	2,141	(5,350)	(6,512)	(11,155) 4.403	(5,831) (314)	(1,996) 2,463	(2,290) 1.651	(1,038) 603		
Political Subdivision	500061	Ward County Water Resource District	(41)	(45)	(86)	(57)	15	(95)	(2,331)	(293)	211	(268)	(1,510)	268	(888)	(340)	(320)	(253)	25	_	
Political Subdivision	500063	Southwest Water Authority	(2,165)	(4,663)	18,417	(17,996)	7,624	1,195	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	Burleigh 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	53,600	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	(271)	(196)	(2,123)	41	(2,669)	(838)	2,230	2,607	49,843	1,588	31,000	10,843	10,695	9,209	253	-	-
Political Subdivision Political Subdivision	500081 500082	Ramsey County Housing Authority Grand Forks Public Library	(1,235) (856)	499 (2.204)	(1,797)	(147) (6.495)	3,300 855	4,381 (1.870)	191 (24.497)	11,376 30.223	(12,408) 5.940	6,179 291.777	20,112 2.890	(141,810) 39.694	(94,547) 158.367	(24,635) 66.130	(24,184) 63.159	(24,435) 23,218	(21,293) 5.860	-	-
Political Subdivision	500082	Rolette County Soil Conservation District	(856)	(2,204) (99)	(2,550)	(0,495) (73)	(102)	(1,870)	(24,497) (250)	30,223 926	(1.903)	291,777	2,343	(1,409)	158,367	328	457	23,218	(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)	(1,198)	(55,233)	(42,053)	(10,477)	(11,577)	(11,633)	(8,366)	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(364)	(434)	(791)	(524)	1,950	(660)	30,577	17,686	(9,409)	(116)	(105,180)	(7,439)	(68,791)	(23,195)	(23,681)	(20,660)	(1,255)	-	-
Political Subdivision	500108	North Dakota Firefighters Association	(221)	4,487	(2,926)	(281)	71	(473)	(9,477)	(53,734)	30,054	23,483	(4,322)	1,177	10,531	4,133	5,738	552	108	-	-
Political Subdivision Political Subdivision	500109 500110	James River Valley Library System Grand Forks Park District	(1,339)	1,297	(506)	611	(1,202)	(951)	38,370	(21,502)	4,085	6,877	57,550	(607)	34,388 71.067	11,385 40.656	12,867	10,378	(242)	-	-
Political Subdivision	500110	Grand Forks Park District Mcintosh County Housing Authority	13,520 (45)	1,764 (50)	(1,779) (89)	(438) (59)	8,226 1.945	3,329	(45,817) (1,250)	75,777 (358)	130,031 (1,720)	83,051 (431)	(107,874) (45,639)	64,938	(26,572)	40,656 (9,387)	19,457 (9,154)	375 (8.031)	10,579	-	
Political Subdivision	500111	Foster County Soil Conservation District	(43)	(30)	(05)	(39)	(4,961)	745	(1,250)	(338)	(1,720)	(431)	101.626	(1.802)	56.355	19,515	19,515	17,490	(165)		
School District	500113	Lonetree Special Education Unit	(1,044)	(115)	(220)	(144)	5,063	(44)	3,250	5,930	1,605	(1,617)	(78,247)	(19,535)	(58,599)	(18,617)	(19,308)	(17,639)	(3,035)		
School District	500114	Roughrider Education Services Program (RESP)	112	(46)	156	(45)	1,885		(9,109)	(1,069)	(1,922)	(2,234)	(35,498)		(21,434)	(7,727)	(7,432)	(6,275)		-	-
Political Subdivision	500115	Agassiz Water Users District	-	-		-	(256)	(318)	-	-	-	-	57,667	194,296	186,962	52,704	52,704	51,500	30,054	-	-
Political Subdivision	500116	Western Area Water Supply Authority	(3,796)	2,835	9,606	4,787	21,588	16,826	74,629	(37,625)	(83,474)	83,865	(282,645)	(213,456)	(293,831)	(94,901)	(83,608)	(84,856)	(30,466)	-	-
Political Subdivision	500118	Crosby Park District	-	8,501	2,745	(1,807)	2,654	280		64,474	(38,993)	35,678	(41,499)	6,440	(5,776)	(19)	(2,826)	(3,971)	1,040	-	-
Political Subdivision Political Subdivision	500120 500121	Tri-Cities Joint Job Development Authority Devils Lake Park Board	(1,781) (4,927)	(2,541) (490)	1,407 (1,299)	(223)	60 157	(1,818) 573	30,577 159.265	(8,559) 9.538	(22,404) (13.600)	34,363 (19.398)	6,470 27.636	32,273 (75,213)	36,086	9,335 (16,202)	12,660 (15,415)	9,372 (11.803)	4,719 (11.564)	-	-
Political Subdivision	500121	North Central Soil Conservation District	(4,918)	1,863	(1,255) (553)	(1,433)	(1,152)	123	63,624	(14,628)	3,047	31,931	13,147	(23,995)	(34,984) 864	2,471	3,384	(1,291)	(3,700)		
Political Subdivision	500125	Wahpeton Park Board	-	(22,753)	(1,069)	654	2,293	(1,660)		413,484	(6,497)	(34,398)	48,151	(64,813)	(2,854)	24,684	(10,719)	(6,518)	(10,301)		
Political Subdivision	500126	City Of Bottineau Park Board	-		(1,969)	95	832	(1,805)	-	· -	126,946	(5,865)	(27,493)	39,159	43,765	24,457	10,810	2,712	5,786	-	-
Political Subdivision	500128	Logan County Soil Conservation District	-	-		(2,490)	(61)	(190)	-	-	-	64,723	(534)	18,250	40,689	15,506	15,506	6,877	2,800	-	-
Political Subdivision	500129	Park District - City of New Rockford	-	-		(773)	19	(124)	-	-	-	56,391	(7,264)	250	19,759	9,105	9,105	1,531	18	-	-
Political Subdivision	500130	Traill County Job Development Authority	-	-		-	-	(3,855)	-	-	-	-		161,416	124,274	33,287	33,287	33,287	24,413	-	-
Political Subdivision Political Subdivision	500131 500132	Minot Park District Valley City Park District	-	-		(26,169) (15,943)	(16,214) 156	(3,371) 2,165	-	-	-	539,102 342.548	732,198 86,487	563,138 (64,831)	1,085,960	361,813 66,444	361,813 66,444	275,603 19,286	86,731 (9,710)	-	-
Political Subdivision	500132	Bismarck Rural Fire Protection	5,529	(640)	(1,244)	(15,943) 35,079	130	2,103	47,560	12,096	14,619	342,548 (574,210)		(04,031)	(227,600)	(98,795)	(101,319)	(27,486)	(5,710)		
Political Subdivision	500059	Traill Rural Water District	(152)	385	(361)	8,103	-	-	33,907	12,419	20,962	(146,587)			(53,071)	(21,288)	(24,724)	(7,059)	-		
Political Subdivision	500123	Williston Rural Fire Protection District #1		(73)	(196)	438	-	-	· ·	42,944	22,702	(90,614)		-	(28,990)	(8,979)	(15,415)	(4,596)	-	-	-
State	030500	Tobacco Prevention/Control Committee	(5,579)	46,838					44,810	(545,132)	-				(46,204)	(46,204)	-		-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	-		(757)	581					21,914	(26,532)			(5,660)	(1,015)	(3,324)	(1,321)	-	-	-
Political Subdivision	500127 200079	Bottineau County Water Resource District	-	-		4,035	-	-	-		-	-	-	-	1,737	766	766	205	-	-	-
City Political Subdivision	200079 500117	City of Scranton Red River Joint Water Resource District	-														-		-	-	-
Political Subdivision	500039	Pierce County Soil Conservation District	(3,246)						32,709	(35,218)					(3,268)	(3,268)	-		-		-
										()					(-,,	(-,,					
		Total Main System	\$ (714,052) \$	738,712 \$	(2,188,108) \$	1,430,487 \$	736,869 \$	535,106 \$	(36) \$	(43) \$	51 \$	(70) \$	76 \$	(21) \$	972,409 \$	199,036 \$	369,429 \$	321,055 \$	82,889 \$		ş -

\*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.



### Judges

		During Year Ending	2016	20	017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021	Schedule of Deferred	Outflows/(Inflows) From	m Changes in Prop	portion and Differences b	etween Employer	Contributions an	d Share of Contributions
		Recognition Period	3	8.92	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	s between En	nployer Contrib	utions and Shar	e of Contributio	ns		CH	anges in Propor	ionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
State	018000	ND Supreme Court	\$	- \$	- \$	- \$	- \$	(95,949)	- 1	ş - ş	- \$	- \$	- \$	- \$		\$ (52,587) \$	(21,681) \$	(21,681)	\$ (9,225) \$	-	\$	- \$ -
	1	Total Judges System	\$	- \$	- \$	- \$	- \$		; ·	ş - ş	- \$	- \$	- \$	- \$		\$ (52,587) \$	(21,681) \$	(21,681)	\$ (9,225) \$		\$	- \$ -



### Public Safety with Prior Main System Service

															Schedule of Deferr	red Outflows/(Inflow	s) From Changes in Pr	oportion and Differen	ces between Employ	er Contributions and	d Share of
		During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021				Contributions			
		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							
Employer Type	Employer ID	Employer	Differe	nces between Er	nployer Contrib	tions and Share	e of Contributions	5		c	hanges in Propor	tionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200010 C	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 C	Tity of Grand Forks		-	-	-	-	(400,557)	-	-	-	-	-	3,372,505	2,529,878	442,070	442,070	442,070	442,070	442,070	319,528
City	200016 C	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 C	City Of Thompson	4,328	(813)	797	(145)	(65)	487	-	8,898	(1,606)	(1,567)	(1,093)	(5,409)	(4,979)	(252)	(1,322)	(1,198)	(921)	(756)	(530)
City	200029 C	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 C	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 C	City of Watford City		-	-	-	-	25,977	-	-	-	-	-	501,632	449,128	78,481	78,481	78,481	78,481	78,481	56,723
City	200070 C	Tity 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 C	City of Lincoln		-	-	-	(17,494)	(952)	-	-	-	-	80,176	(7,584)	34,982	8,947	8,947	8,947	8,947	110	(916)
City	200089 C	City of Surrey		-	-	-	(16,547)	3,400	-	-	-	-	42,844	(51,749)	(23,432)	(2,906)	(2,906)	(2,906)	(2,906)	(6,611)	(5,197)
City	200094 C	Tity 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 C	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 A	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 B	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 B	Sowman 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 C	lass 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)	(246,378)	(216,051)	(186,293)	(146,726)	(101,578)
County	300013 D	Dunn County	32,465	(348)	(9,904)	21,640	(5,029)	14,092	(161,946)	(15,370)	(10,859)	(38,905)	(34,828)	(38,744)	(65,075)	(18,742)	(16,034)	(12,938)	(10,163)	(4,548)	(2,650)
County	300016 F	oster 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 G	Briggs 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 N	Ackenzie 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 N	Aclean 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 S	ilope 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 S	itark County	32,021	5,566	14,819	6,488	(19,671)	26,969	(117,516)	(16,083)	(76,928)	(47,876)	16,588	(141,609)	(141,171)	(36,567)	(33,396)	(24,208)	(17,555)	(17,117)	(12,328)
County	300048 T	owner County		· · ·	· ·		(16,057)	2,663					71,266	(29,431)	14,425	5,017	5,017	5,017	5,017	(2,767)	(2,876)
County	300050 V	Valsh County				-		(35,473)		-	-		· · ·	263,498	194,107	33,918	33,918	33.918	33,918	33,918	24,517
County	300051 W	Ward County	110,261	15,474	(18,525)	8,950	(727)	4,177	(219,327)	9,995	(101,586)	(240,805)	(422)	(57,885)	(195,941)	(64,228)	(64,286)	(45,461)	(8,176)	(8,016)	(5,774)
County		Wells County		· · ·	-	-	(10,610)	168		-	-	-	48,974	(19,552)	9,357	3,370	3,370	3,370	3,370	(2,037)	(2,086)
County		Villiams 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		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		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		diutant 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		Williston Rural Fire Protection District #1				4,422		.,	.,	-		===,	. ,===;	,====,	2.196	742	742	712	(	(,,	(4). (4)
		otal Public Safety with Prior Main System Servic	æ			,.==									-/						
		ystem	\$ 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
				(- <i>)</i> - <i>1</i> +	, *	1.7/ Ŧ			, +	+	Ŧ	Ŧ				, , <del>,</del>	<i></i>	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	( <i>i</i> , - <i>i</i> , - <i>i</i>	,.,	

\*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.



### Public Safety without Prior Main System Service

															Schedule of Deferre	ed Outflows/(Inflows	) From Changes in Pro	oportion and Differen	ces between Emple	over Contributions an	d Share of
		During Year Ending	2016	2017	2018	2019	2020	2021	2016	2017	2018	2019	2020	2021			c	ontributions			
		Recognition Period	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	Differen	ces between En	nployer Contribut	ions and Share	of Contributions			Cha	nges in Proporti	ionate Share			Total Deferred	2022	2023	2024	2025	2026	Thereafter
City	200007 City of 8	Beulah	\$-\$	- \$	- \$	- \$	(6,631) \$	(431) \$	- \$	- \$	- \$	- \$	(20,559) \$	171	\$ (17,771) \$	(4,863) \$	(4,863) \$	(4,863) \$	(3,157)	(25) \$	
City	200027 City of f	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 I	Dickinson			-	(80,964)	(34,785)	(1,813)	-	-	-	(348,776)	11,277	2,484	(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 E	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 0	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	n 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		t County	-			(7,667)	(2,828)	(1,376)	-	-	-	(27,269)	(662)	1,030	(17,988)	(7,176)	(7,176)	(3,142)	(463)	(31)	
	Total Pu	ublic 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** 

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



Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be "open" (meaning, reset each year) or "closed" (the number of years remaining will decline each year.
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple- Employer Defined Benefit Pension Plan (cost-sharing pension plan)	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.
Covered-Employee Payroll	The payroll of employees that are provided with pensions through the pension plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
Deferred Retirement Option Program (DROP)	A program that permits a plan member to elect a calculation of benefit payments based on service credits and salary, as applicable, as of the DROP entry date. The plan member continues to provide service to the employer and is paid for the service by the employer after the DROP entry date; however, the pensions that would have been paid to the plan member are credited to an individual member account within the defined benefit pension plan until the end of the DROP period. Other variations for DROP exist and will be more fully detailed in the plan provision section of the valuation report.
Discount Rate	For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:
	<ol> <li>The benefit payments to be made while the pension plans' fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li> <li>The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li> </ol>



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



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

