North Dakota Public Employees Retirement System

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





December 13, 2022

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

Members of the Board:

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

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

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

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

This report complements the funding actuarial valuation reports that were provided to NDPERS and should be considered in conjunction with those reports. Please see the funding actuarial valuation reports as of July 1, 2022, for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

Board Members North Dakota Public Employees Retirement System December 13, 2022 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, 2022. However, this report does not reflect the longer-term and still developing future impact of COVID-19, which is likely to further influence demographic experience and economic expectations. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

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

Respectfully submitted,

Gabriel, Roeder, Smith & Company

Bonita J. Wurst

By Bonita J. Wurst, ASA, EA, MAAA, FCA

Senior Consultant

Consultant

cc: Mr. Scott Miller, NDPERS

Mr. Derrick Hohbein, NDPERS



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

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2022 actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary As of June 30, 2022

Actuarial Valuation Date

Measurement Date of the Net Pension Liability

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

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

June 30, 2023

					Public Safety			_		
					with Prior Main		without Prior Main			
Membership	N	Main System		Judges	System Service		System Service		Total PERS	
Number of										
- Retirees and Beneficiaries		13,977		64	148		15		14,204	
- Inactive, Nonretired Members		15,711		2	424		146		16,283	
- Active Members		23,487		57	990		245		24,779	
- Total		53,175		123	1,562		406		55,266	
Covered Payroll	\$	1,160,836,487	\$	8,729,372	\$ 64,746,118	\$	13,995,584	\$	1,248,307,560	
Net Pension Liability										
Total Pension Liability	\$	6,325,032,015	\$	65,819,245	\$ 193,089,067	\$	23,528,893	\$	6,607,469,220	
Plan Fiduciary Net Position		3,444,965,426		62,598,397	110,992,147		17,215,932		3,635,771,902	
Net Pension Liability	\$:	2,880,066,589	\$	3,220,848	\$ 82,096,920	\$	6,312,961	\$	2,971,697,318	
Plan Fiduciary Net Position as a Percentage										
of Total Pension Liability		54.47 %		95.11 %	57.48 %		73.17 %		55.03 9	
Net Pension Liability as a Percentage										
of Covered Payroll		248.10 %		36.90 %	126.80 %		45.11 %		238.06 %	
Development of the Single Discount Rate										
Single Discount Rate, Beginning of Year		7.00 %		7.00 %	7.00 %		7.00 %		7.00 9	
Single Discount Rate, End of Year		5.10 %		5.10 %	5.10 %		5.10 %		5.10 9	
Long-Term Expected Rate of Investment Return		6.50 %		6.50 %	6.50 %		6.50 %		6.50 9	
Long-Term Municipal Bond Rate*		3.69 %		3.69 %	3.69 %		3.69 %		3.69	
Last year ending June 30 in the 2023 to 2122 projection period										
for which projected benefit payments are fully funded		2056		2056	2056		2056		2056	
Total Pension Expense	\$	379,780,660	\$	3,128,193	\$ 19,106,218	\$	1,624,368	\$	403,639,439	
Deferred Outflows and Deferred Inflows of Resources by Source to be recog	gnized in	Future Pension	n Exp	enses	Publi	c Sa	nfety			
	N	Main System		Judges	with Prior Main System Service		without Prior Main System Service		Total PERS**	
Deferred Outflows of Resources		,		0	.,		-,			
Difference between expected and actual experience	\$	15,023,320	\$	271,408	\$ 26,252,818	\$	409,802	\$	41,957,348	

ccoginzed iii i ata	ica iii i atai c i ciisioii Expelises		r ubile surety					
							•	
Main S	System	Judges	Sy	ystem Service	S	ystem Service		Total PERS**
\$ 15	5,023,320 \$	271,408	\$	26,252,818	\$	409,802	\$	41,957,348
1,722	2,322,218	13,250,865		70,087,748		8,400,759		1,814,061,590
105	,409,781	2,779,916		5,583,278		814,789		114,587,764
\$ 1,842	2,755,319 \$	16,302,189	\$	101,923,844	\$	9,625,350	\$	1,970,606,702
\$ 55	5,014,254 \$	132,062	\$	470,628	\$	462,965	\$	56,079,909
1,067	7,744,436	7,226,324		46,744,319		4,674,516		1,126,389,595
	-	-		-		-		-
\$ 1,122	2,758,690 \$	7,358,386	\$	47,214,947	\$	5,137,481	\$	1,182,469,504
	\$ 15 1,722 105 \$ 1,842 \$ 55 1,067	Main System	Main System Judges \$ 15,023,320 \$ 271,408 1,722,322,218 13,250,865 105,409,781 2,779,916 \$ 1,842,755,319 \$ 16,302,189 \$ 55,014,254 \$ 132,062 1,067,744,436 7,226,324	Main System Judges wear \$ 15,023,320 \$ 271,408 \$ 1,722,322,218 \$ 1,722,322,218 \$ 13,250,865 \$ 105,409,781 \$ 2,779,916 \$ 1,842,755,319 \$ 16,302,189 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Main System Judges with Prior Main System Service \$ 15,023,320 \$ 271,408 \$ 26,252,818 1,722,322,218 13,250,865 70,087,748 105,409,781 2,779,916 5,583,278 \$ 1,842,755,319 \$ 16,302,189 \$ 101,923,844 \$ 55,014,254 \$ 132,062 \$ 470,628 1,067,744,436 7,226,324 46,744,319	Main System Judges with Prior Main System Service with System Service \$ 15,023,320 \$ 271,408 \$ 26,252,818 \$ 1,722,322,218 \$ 1,722,322,218 \$ 13,250,865 \$ 70,087,748 \$ 105,409,781 \$ 2,779,916 \$ 5,583,278 \$ 1,842,755,319 \$ 16,302,189 \$ 101,923,844 \$ 55,014,254 \$ 132,062 \$ 470,628 \$ 1,067,744,436 \$ 7,226,324 \$ 46,744,319	Main System Judges with Prior Main System Service without Prior Main System Service \$ 15,023,320 \$ 271,408 \$ 26,252,818 \$ 409,802 1,722,322,218 13,250,865 70,087,748 8,400,759 105,409,781 2,779,916 5,583,278 814,789 \$ 1,842,755,319 \$ 16,302,189 \$ 101,923,844 \$ 9,625,350 \$ 55,014,254 \$ 132,062 \$ 470,628 \$ 462,965 1,067,744,436 7,226,324 46,744,319 4,674,516	Main System Judges with Prior Main System Service without Prior Main System Service \$ 15,023,320 \$ 271,408 \$ 26,252,818 \$ 409,802 \$ 1,722,322,218 \$ 13,250,865 70,087,748 8,400,759 \$ 105,409,781 2,779,916 5,583,278 814,789 \$ 1,842,755,319 \$ 16,302,189 \$ 101,923,844 \$ 9,625,350 \$ 55,014,254 \$ 132,062 \$ 470,628 \$ 462,965 \$ 1,067,744,436 \$ 7,226,324 46,744,319 4,674,516

^{*}Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.



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

Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 states, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NDPERS subsequent to the measurement date of July 1, 2022.

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

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



Discussion

Notes to Financial Statements

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

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

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

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

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

Required Supplementary Information

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

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



Discussion

Timing of the Valuation

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

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

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.69% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 5.10%.



SECTION B

FINANCIAL STATEMENTS

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

Pension Expense under GASB Statement No. 68 **Total for All Employers** Fiscal Year Ended June 30, 2022

				Public	Safety		
			wit	h Prior Main	withou	ut Prior Main	
A. Expense	Main System	Judges	Ser	vice System	Serv	ice System	Total PERS
1. Service Cost	\$ 131,755,463 \$	2,045,083	\$	7,832,942	\$	1,563,796	\$ 143,197,284
2. Interest on the Total Pension Liability	331,777,686	3,685,637		9,131,930		1,066,789	345,662,042
3. Current-Period Benefit Changes	-	-		-		-	-
4. Employee Contributions (made negative for addition here) ¹	(94,556,448)	(758,464)		(3,776,861)		(791,401)	(99,883,174)
5. Projected Earnings on Plan Investments (made negative for addition here)	(260,460,282)	(4,736,558)		(8,061,848)		(1,230,417)	(274,489,105)
6. Pension Plan Administrative Expense	2,250,049	6,248		65,321		18,649	2,340,267
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	212,801	-		(226,926)		-	(14,125)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	257,417,781	2,399,334		13,091,152		846,499	273,754,766
9. Recognition of Outflow (Inflow) of Resources due to Assets	 11,383,610	486,913		1,050,508		150,453	13,071,484
10. Total Pension Expense	\$ 379,780,660 \$	3,128,193	\$	19,106,218	\$	1,624,368	\$ 403,639,439

¹ Includes repurchases of service credit.



Pension Expense under GASB Statement No. 68 **Total for All Employers** Fiscal Year Ended June 30, 2022

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

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

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

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

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



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2022

Total PERS

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

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

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

Year Ending	Net Deferred Outflows
June 30	(Inflows) of Resources
2023	220,371,651
2024	253,827,771
2025	26,692,376
2026	277,629,598
2027	6,089,753
Thereafter	3,526,049
Total	\$ 788,137,198



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2022

Main System

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

Deferred Outflows

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

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

Year Ending June 30		Net Deferred Outflows (Inflows) of Resources				
2023	\$	203,247,445				
2024		239,257,548				
2025		11,265,512				
2026		266,226,124				
2027		-				
Thereafter		-				
Total	Ś	719.996.629				

Deferred Inflows

Net Deferred Outflows

Judges

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

		Deferred Outflows of Resources		Deferred Inflows of Resources		ferred Outflows vs) of Resources
1. Differences between expected and actual experience	\$	271,408	\$	132,062	\$	139,346
2. Assumption Changes		13,250,865		7,226,324		6,024,541
3. Net Difference between projected and actual						
earnings on pension plan investments		2,779,916		<u>-</u>		2,779,916
4. Total	Ś	16.302.189	Ś	7.358.386	Ś	8.943.803

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
2023	\$	3,756,611
2024		1,603,927
2025		1,638,129
2026		1,945,136
2027		-
Thereafter		-
Total	Ś	8.943.803



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods GASB Statement No. 68 – Total for All Employers Fiscal Year Ended June 30, 2022

Public Safety with Prior Main System Service

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

	of Resources		of Resources							ws) of Resources
1. Differences between expected and actual experience	\$	26,252,818	\$	470,628	\$	25,782,190				
2. Assumption Changes		70,087,748		46,744,319		23,343,429				
3. Net Difference between projected and actual										
earnings on pension plan investments		5,583,278		<u> </u>		5,583,278				
4. Total	\$	101,923,844	\$	47,214,947	\$	54,708,897				

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

Year Ending June 30	Deferred Outflows ows) of Resources			
2023	\$ 12,408,351			
2024	11,873,706			
2025	13,134,651			
2026	8,503,336			
2027	5,262,804			
Thereafter	3,526,049			
Total	\$ 54,708,897			

Public Safety without Prior Main System Service

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

	Defe	rred Outflows	Defe	erred Inflows	Net Deferred Outflows		
	of	Resources	of	Resources	(Inflows) of Resources		
1. Differences between expected and actual experience	\$	409,802	\$	462,965	\$	(53,163)	
2. Assumption Changes		8,400,759		4,674,516		3,726,243	
3. Net Difference between projected and actual							
earnings on pension plan investments		814,789				814,789	
4. Total	\$	9,625,350	\$	5,137,481	\$	4,487,869	

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

Year Ending June 30	 ferred Outflows vs) of Resources
2023	\$ 959,244
2024	1,092,590
2025	654,084
2026	955,002
2027	826,949
Thereafter	
Total	\$ 4.487.869



Total PERS

	Difference between	Recognition	Total		Increase (De	crease) in Pensio	n Expense Arising Recognized	from difference b in Year Ending Jur		d and actual expe	rience	
Year Ending	expected and actual	Period	Deferred									
June 30	experience	(Years)	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
2014	\$ 25,782,859	Varies by Plan	\$ -		\$ 37,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	4,395,805	Varies by Plan	-	4,388,502	7,304	-	-	-	-	-	-	-
2016	(7,658,109)	Varies by Plan	-	(6,700,672)	(957,437)	-	-	-	-	-	-	-
2017	(3,612,020)	Varies by Plan	-	(3,110,968)	(377,412)	(123,640)	-	-	-	-	-	-
2018	(65,345,796)	Varies by Plan	(4,833,137)	(36,425,754)	(12,141,918)	(11,944,987)	(4,833,137)	-	-	-	-	-
2019	(210,895,384)	Varies by Plan	(50,831,640)	(80,031,872)	(40,015,936)	(40,015,936)	(39,949,385)	(10,882,255)	-	-	-	-
2020	17,186,876	Varies by Plan	6,748,727	3,479,383	3,479,383	3,479,383	3,479,383	3,073,246	176,203	19,895	-	-
2021	47,335,729	Varies by Plan	31,857,085	-	7,739,322	7,739,322	7,739,322	7,739,322	7,084,129	5,376,059	3,918,253	-
2022	3,714,515	Varies by Plan	2,936,404	-	-	778,111	778,111	778,111	778,111	507,430	79,270	15,371
Total			(14,122,561)	(92,655,616)	(42,229,600)	(40,087,747)	(32,785,706)	708,424	8,038,443	5,903,384	3,997,523	15,371
		Recognition	Total			Increase (Decre	ase) in Pension Ex Recognized	pense Arising from in Year Ending Jur		umptions		
Year Ending		Period	Deferred									
June 30	Changes in assumptions	(Years)	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
2014	\$ -	Varies by Plan	\$ -			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	(76,149,640)	Varies by Plan	-	(76,131,751)	(17,889)	-	-	-	-	-	-	-
2016	108,139,418	Varies by Plan	-	92,211,749	15,927,669	-	-	-	-	-	-	-
2017	741,491,982	Varies by Plan	-	539,354,648	133,683,255	68,454,079	-	-	-	-	-	-
2018	125,224,437	Varies by Plan	9,550,092	69,477,918	23,159,306	23,037,121	9,550,092	-	-	-	-	-
2019	(464,473,143)	Varies by Plan	(112,123,131)	(176,175,006)	(88,087,503)	(88,087,503)	(87,506,494)	(24,616,637)	-	-	-	-
2020	1,859,558,804	Varies by Plan	726,315,149	377,747,885	377,747,885	377,747,885	377,747,885	338,190,030	9,236,769	1,140,465	-	-
2021	(1,743,329,166)	Varies by Plan	(1,014,266,464)	-	(364,531,351)	(364,531,351)	(364,531,351)	(364,531,351)	(268,750,623)	(9,811,174)	(6,641,965)	-
2022	1,375,418,631	Varies by Plan	1,078,196,349	-	-	297,222,282	297,222,282	297,222,282	297,222,282	174,284,630	8,734,195	3,510,678
Total			687,671,995	826,485,443	97,881,372	313,842,513	232,482,414	246,264,324	37,708,428	165,613,921	2,092,230	3,510,678
	Difference between		T	Increase (Decrease) in Pens	ion Expense Arisii	ng from net differe		•	earnings on pen	sion plan invest	ments
	projected and actual	Recognition	Total	Increase (Decrease) in Pens	ion Expense Arisii	-	ence between pro in Year Ending Jun	•	earnings on pen	sion plan investi	ments
Year Ending	projected and actual earnings on pension plan	Period	Deferred				Recognized	in Year Ending Jun	ne 30			
June 30	projected and actual earnings on pension plan investments	Period (Years)	Deferred (2023-2028)	2020 & Prior	2021	2022	Recognized	in Year Ending Jun 2024	2025	2026	2027	2028
June 30 2014	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000	Deferred	2020 & Prior \$ (159,724,630)	2021		Recognized	in Year Ending Jun 2024	2025		2027	
June 30 2014 2015	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015	Period (Years) 5.0000 5.0000	Deferred (2023-2028)	2020 & Prior \$ (159,724,630) 101,333,015	2021	2022	Recognized	in Year Ending Jun 2024	2025	2026	2027	2028
June 30 2014 2015 2016	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347	Period (Years) 5.0000 5.0000 5.0000	Deferred (2023-2028)	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347	\$ -	2022	Recognized	in Year Ending Jun 2024	2025	2026	2027	2028
June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196)	Period (Years) 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028)	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960)	2021 \$ - - (23,659,236)	\$ -	Recognized	in Year Ending Jun 2024	2025	2026	2027	2028
June 30 2014 2015 2016 2017 2018	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - -	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371)	2021 \$ - - (23,659,236) (7,603,457)	2022 \$ - - - (7,603,457)	2023 \$ - - - -	in Year Ending Jun 2024	2025	2026	2027	2028
June 30 2014 2015 2016 2017 2018 2019	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - - 13,819,921	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838	2021 \$ - (23,659,236) (7,603,457) 13,819,919	2022 \$ - - - (7,603,457) 13,819,919	2023 \$ - - - - 13,819,921	2024 \$ - - - - - -	2025	2026	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196) (38,017,285) 69,095,597 129,547,591	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - - 13,819,921 51,819,037	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371)	2021 \$ - (23,659,236) (7,603,457) 13,819,919 25,909,518	\$ - - (7,603,457) 13,819,919 25,909,518	Recognized 2023 \$ 13,819,921 25,909,518	2024 \$ - - - - 25,909,519	2025 \$ - - - - -	2026	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - 13,819,921 51,819,037 (375,500,369)	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838	2021 \$ - (23,659,236) (7,603,457) 13,819,919	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790)	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790)	2024 \$ - - - 25,909,519 (125,166,790)	2025 \$ - - - - (125,166,789)	2026 \$ - - - - - -	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196) (38,017,285) 69,095,597 129,547,591	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - 13,819,921 51,819,037 (375,500,369) 424,449,175	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518	2021 \$. (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790)	2022 \$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294	2024 \$ - - - - 25,909,519 (125,166,790) 106,112,294	2025 \$ - - - - (125,166,789) 106,112,294	2026 \$ - - - - - - - - - - - - - - - - - - -	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - 13,819,921 51,819,037 (375,500,369)	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838	2021 \$ - (23,659,236) (7,603,457) 13,819,919 25,909,518	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790)	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790)	2024 \$ - - - 25,909,519 (125,166,790)	2025 \$ - - - - (125,166,789)	2026 \$ - - - - - -	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - - 13,819,921 51,819,037 (375,500,369) 424,449,175 114,587,764	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518	2021 \$. (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790)	2022 \$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source	2026 \$ - - - - - 106,112,293 106,112,293	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) 5 - - - 13,819,921 51,819,037 (375,500,369) 424,449,175 114,587,764	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518	2021 \$. (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790)	2022 \$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen	2024 \$ - - - 25,909,519 (125,166,790) 106,112,294 6,855,023	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source	2026 \$ - - - - - 106,112,293 106,112,293	2027	2028
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$ - - 13,819,921 51,819,037 (375,500,369) 424,449,175 114,587,764 Total Deferred	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518	\$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046)	\$ (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484	Recognized 2023 \$ - 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen Recognized	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expending Jur	2025 \$ - - - (125,166,789) 106,112,294 (19,054,495) sing from All Source as 30	2026 \$ - - - - - - - - - - - - - - - - - - -	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	Deferred (2023-2028) \$	2020 & Prior \$(159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518	\$	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen- Recognized	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jur	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - 106,112,293 106,112,293	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 F.0000 F.0000 S.0000	Deferred (2023-2028) \$ - - 13,819,921 51,819,037 (375,500,369) 424,449,175 114,587,764 Total Deferred	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757	\$ - (23,659,236) (7,603,457) (\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen- Recognized	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jur	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - - - - - - - - - - - - -	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196) (38,017,285) 69,095,597 129,547,591 (625,833,949) 530,561,469 Total Difference \$ (133,941,771) 29,579,180	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Feriod (Years) Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757	\$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585)	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen- Recognized	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jur	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - 106,112,293 106,112,293	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 Feriod (Years) Varies by Type Varies by Type Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757	2021 \$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585) 14,970,232	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase	Recognized 2023 \$ 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen- Recognized	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jur	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - 106,112,293 106,112,293	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Feriod (Years) Varies by Type	Deferred (2023-2028) \$ - - - 13,819,921 51,819,037 (375,500,369) 424,449,175 114,587,764 Total Deferred (2023-2028) \$ -	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,720	2021 \$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585) 14,970,232 109,646,607	2022 \$	Recognized 2023 \$	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jur	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - 106,112,293 106,112,293	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196) (88,017,285) 69,099,597 129,547,591 (625,833,949) 530,561,469 Total Difference \$ (133,941,771) 29,579,180 280,424,656 619,583,766 21,861,356	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Feriod (Years) Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,724 441,606,724	\$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585) 14,970,232 109,646,607 3,413,931	\$	Recognized 2023 \$ - 13,819,921 25,909,518 (125,166,790) 106,112,294 20,674,943 (Decrease) in Pen- Recognized 2023 \$ - 4,716,955	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jun 2024 \$ - - - - - 25,909,519 (125,166,790) 106,112,294 \$ - - - - - - - - - - - - - -	2025 \$ - - - - (125,166,789) 106,112,294 (19,054,495) ing from All Source te 30	2026 \$ - - - - - - - 106,112,293 106,112,293	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2017 2018 2019	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 7.0000 8.0000 8.0000 8.0000 9.0000 Vears Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,720 10,241,793 (228,567,040)	\$	\$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase 2022 \$ - 68,330,439 3,488,677 (114,283,520)	Recognized 2023 \$	2024 \$ - 25,909,519 (125,166,790) 106,112,294 6,855,023 sion Expense Arisi in Year Ending Jun 2024 \$ - (35,498,892)	2025 \$ - - (125,166,789) 106,112,294 (19,054,495) sing from All Source 30 2025 \$ - - - - (125,166,789) 205,1495)	2026 \$ - - - - - 106,112,293 106,112,293 ces	\$	2028 S
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019 2020	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 5.0000 7.0000 8ecognition Period (Years) Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,724 441,606,724	2021 \$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585) 14,970,232 109,646,607 3,413,931 (114,283,520) 407,136,786	2022 \$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 Increase 2022 \$ - 68,330,439 3,488,677 (114,283,520) 407,136,786	Recognized 2023 \$	2024 \$ - 25,909,519 (125,166,790) (106,112,294 6,855,023 sion Expense Arisi in Year Ending Jun 2024 \$ (35,498,892) 367,172,795	2025 \$ (125,166,789) 106,112,294 (19,054,495) ing from All Source to 30 2025 \$	2026 \$ - - - - - - - - - - - - - -	2027 \$	2028 S
Year Ending June 30 Year Ending June 30 Year 2014 2015 2019 2020 2021 2021 2014 2015 2016 2017 2018 2019 2020 2021	projected and actual earnings on pension plan investments \$ (159,724,630) 101,333,015 179,943,347 (118,296,196) (83,017,285) 69,099,597 129,547,591 (625,833,949) 530,561,469 **Total Difference** \$ (133,941,771) 29,579,180 280,424,656 619,583,766 21,861,356 (606,268,930) 2,006,293,271 (2,321,827,386)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 7.0000 8 Recognition Period (Years) Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,720 10,241,793 (228,567,040)	\$	\$ (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 13,071,484 Increase 2022 \$ 68,330,439 3,488,677 (114,283,520) 407,136,786 (481,958,819)	Recognized 2023 \$	2024 \$ - 25,909,519 (125,166,790) 106,112,294 \$ - 2024 \$ - 300 Expense Arisi in Year Ending Jure 2024 \$ - (35,498,892) 367,172,795 (481,958,819)	2025 \$ - (125,166,789) 106,112,294 (19,054,495) ing from All Source 30 2025 \$ 9,412,972 (386,833,283)	2026 \$ - - - - - - - - - - - - - -	\$	2028 \$
June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019 2020	projected and actual earnings on pension plan investments \$ (159,724,630)	Period (Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 5.0000 7.0000 8ecognition Period (Years) Varies by Type	Deferred (2023-2028) \$	2020 & Prior \$ (159,724,630) 101,333,015 179,943,347 (94,636,960) (22,810,371) 27,639,838 25,909,518 57,653,757 2020 & Prior \$ (133,978,865) 29,589,766 265,454,424 441,606,720 10,241,793 (228,567,040)	2021 \$ (23,659,236) (7,603,457) 13,819,919 25,909,518 (125,166,790) (116,700,046) 2021 \$ 37,094 (10,585) 14,970,232 109,646,607 3,413,931 (114,283,520) 407,136,786	2022 \$ - (7,603,457) 13,819,919 25,909,518 (125,166,790) 106,112,294 Increase 2022 \$ - 68,330,439 3,488,677 (114,283,520) 407,136,786	Recognized 2023 \$	2024 \$ - 25,909,519 (125,166,790) (106,112,294 6,855,023 sion Expense Arisi in Year Ending Jun 2024 \$ (35,498,892) 367,172,795	2025 \$ (125,166,789) 106,112,294 (19,054,495) ing from All Source to 30 2025 \$	2026 \$ - - - - - - - - - - - - - -	2027 \$	2028 S



Main System

V F : # :	Difference between	Recognition	Total Deferred		ncrease (Decrease		nse Arising from o Recognized in Yea		en expected and	actual experience	
Year Ending June 30	expected and actual experience	Period (Years)	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ 24,957,025	5.7000		\$ 24,957,025					\$ -	\$ - \$	
2015	4,235,236	5.9800		4,235,237	- ,	,	-	-	-	, ,	
2015	(10,881,976)	5.8568		(9,290,035)	(1,591,941)						
2017	(812,730)	5.5110		(589,896)	(147,474)	(75,360)					
2018	(63,290,278)	5.4093	(4,788,923)	(35,100,813)	(11,700,271)	(11,700,271)	(4,788,923)				
2019	(208,589,919)	5.2686	(50,225,331)	(79,182,294)	(39,591,147)	(39,591,147)	(39,591,147)	(10,634,184)			
2020	15,384,504	4.8974	5,960,418	3,141,362	3,141,362	3,141,362	3,141,362	2,819,056			
2021	11,275,311	4.7334	6,511,163	3,141,302	2,382,074	2,382,074	2,382,074	2,382,074	1,747,015		
2022	3,264,874	4.5782	2,551,739		2,302,074	713,135	713,135	713,135	713.135	412.334	
Total	3,204,074	4.5762	(39,990,934)	(91,829,414)	(47,507,397)	(45,130,207)	(38,143,499)	(4,719,919)	2,460,150	412,334	
iotai			(33,330,334)	(31,023,414)							
		Recognition	Total		Incre		n Pension Expense Recognized in Yea		nges in assumpti	ions	
Year Ending		Period	Deferred								
June 30	Changes in assumptions	(Years)	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ -	5.7000	\$ -		\$ - !				\$ -	\$ - \$	
2015	(72,748,598)	5.9800		(72,748,598)							
2016	108,344,338	5.8568		92,494,485	15,849,853						
2017	718,062,723	5.5110		521,185,064	130,296,266	66,581,393	-	-	_	-	
2018	121,297,818	5.4093	9,178,118	67,271,820	22,423,940	22,423,940	9,178,118	_	-	-	
2019	(449,416,313)	5.2686	(108,212,721)	(170,601,796)	(85,300,898)	(85,300,898)	(85,300,898)	(22,911,823)	-	-	
2020	1,783,984,276	4.8974	691,169,143	364,271,711	364,271,711	364,271,711	364,271,711	326,897,432			
2021	(1,661,610,969)	4.7334	(959,531,715)	504,272,722	(351,039,627)	(351,039,627)	(351,039,627)	(351,039,627)	(257,452,461)		
2022	1,307,586,426	4.5782	1,021,974,957	_	(552,655,627)	285,611,469	285,611,469	285,611,469	285,611,469	165,140,550	
Total	2,507,500,420	4.5702	654,577,782	801,872,686	96,501,245	302,547,988	222,720,773	238,557,451	28,159,008	165,140,550	
Year Ending	Difference between projected and actual	Recognition	Total	mercuse (Beeree	oc, iii i ciisioii exp		Recognized in Yea		a ana actual carr	ings on pension plan	
	earnings on pension plan	Period	Deferred								
June 30	earnings on pension plan investments	Period (Years)	Deferred (2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
June 30 2014			(2023-2027)	2020 & Prior \$ (154,875,241)	2021	2022	2023	2024	2025	2026 \$ - \$	2027
	investments	(Years)	(2023-2027)			2022	2023	2024			2027
2014	investments \$ (154,875,241)	(Years) 5.0000	(2023-2027)	\$ (154,875,241)		2022	2023	2024			2027
2014 2015	investments \$ (154,875,241) 98,213,520	(Years) 5.0000 5.0000	(2023-2027)	\$ (154,875,241) 98,213,520		2022	2023	2024			2027
2014 2015 2016	\$ (154,875,241) 98,213,520 173,740,466	(Years) 5.0000 5.0000 5.0000	(2023-2027)	\$ (154,875,241) 98,213,520 173,740,466	- ! -	2022	2023	2024			2027
2014 2015 2016 2017	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753)	(Years) 5.0000 5.0000 5.0000 5.0000	(2023-2027)	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404)	- ! - - (22,734,349)	2022	2023	2024			2027
2014 2015 2016 2017 2018	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804)	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000	\$ - - - -	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683)	(22,734,349) (7,286,561)	2022 \$ - - - - (7,286,560)	2023	2024			2027
2014 2015 2016 2017 2018 2019	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	\$ - - - - - - 13,250,157	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312	(22,734,349) (7,286,561) 13,250,156	2022 5 - - - (7,286,560) 13,250,156	2023 \$ - - - - 13,250,157	2024			2027
2014 2015 2016 2017 2018 2019 2020	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	\$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312	(22,734,349) (7,286,561) 13,250,156 24,773,659	2022 5 - - (7,286,560) 13,250,156 24,773,659	2023 \$ - - - - 13,250,157 24,773,659	2024 \$ - - - - 24,773,661	\$ - - - - -		2027
2014 2015 2016 2017 2018 2019 2020 2021	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,668,297 (600,134,436)	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	\$ - - - 13,250,157 49,547,320 (360,080,662)	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312	(22,734,349) (7,286,561) 13,250,156 24,773,659	2022 5 - - (7,286,560) 13,250,156 24,773,659 (120,026,887)	2023 \$ - - - 13,250,157 24,773,659 (120,026,887)	2024 \$ - - - - 24,773,661 (120,026,887)	\$ - - - - - - - (120,026,888)	\$ - \$ - - - - - 100,673,240	2027
2014 2015 2016 2017 2018 2019 2020 2021 2022	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,668,297 (600,134,436)	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000	\$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887)	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension El	2024 \$ - - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fro	\$ - - - - - (120,026,888) 100,673,242 (19,353,646)	\$ - \$ - - - - - 100,673,240	2027
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,668,297 (600,134,436)	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	\$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887)	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171	2024 \$ - - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fro	\$ - - - - - (120,026,888) 100,673,242 (19,353,646)	\$ - \$ - - - - - 100,673,240	2027
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 6.0000 F.0000	\$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) - (112,023,982)	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension E Recognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 Recognition Period (Years)	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) - (112,023,982)	(7,286,560) 13,250,156 24,773,659 2120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	2027
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	investments	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 6,0000 Feriod Period (Years) Varies by Type	\$	\$ (154,875,241) 98,213,520 173,740,46 (90,937,404) (21,859,683) 26,500,312 24,773,659 - 555,555,629 2020 & Prior \$ (129,918,216)	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) - (112,023,982)	(7,286,560) 13,250,156 24,773,659 2120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015	investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 6.0000 7.0000 7.0000 7.0000 8.00000 8.0000 8.0000 8.0000 8.0000 8.0000 8.0000 8.0000 8.0000 8.00000 8.0000 8.00000 8.00000 8.00000 8.00000 8.000000 8.00000000	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629 2020 & Prior \$ (129,918,216) 29,700,159	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) (112,023,982)	(7,286,560) 13,250,156 24,773,659 2120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016	investments \$ (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208 Total Difference \$ (129,918,216) 29,700,158 271,202,828	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 Recognition Period (Years) Varies by Type Varies by Type Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) - (112,023,982) 2021 \$ - ! 14,257,912	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017	investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 6,0000 Feriod (Years) Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,40,40) (21,859,683) 26,500,312 24,773,659 555,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) (112,023,982) 2021 \$ - 14,257,912 107,414,443	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 xpense Arising fror r Ending June 30	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	Investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 6.0000 8ecognition Period (Years) Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764 103,11,324	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) (112,023,982) 2021 \$ 14,257,912 107,414,443 3,437,108	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension E Recognized in Yea 2023 \$ - 4,389,195	2024 \$	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Recognition Period (Years) Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 555,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764 410,311,324 (223,283,778)	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) (112,023,982) 2021 \$ - : 14,257,912 107,414,443 3,437,108 (111,641,889)	2022 5 - (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea 2023 \$ - 4,389,195 (111,641,888)	2024 \$ - 24,773,661 (120,026,887) 100,673,242 5,420,016 **xpense Arising fror r Ending June 30 2024 \$ - (33,546,007)	\$ (120,026,888) 100,673,242 (19,353,646) om All Sources	\$ - \$ - \$ - \$ \$	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019 2020	Investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 6,0000 Feriod (Years) Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 55,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764 103,11,324	(22,734,349) (7,286,561) 13,250,165 24,773,659 (120,026,887) (112,023,982) 2021 \$ - : 14,257,912 107,414,443 3,437,108 (111,641,889) 392,186,732	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre 2022 5 - 66,506,033 3,437,109 (111,641,889) 392,186,732	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea 2023 \$ - 4,389,195 (111,641,888) 392,186,732	2024 \$	\$	\$ - \$ - \$ - \$ - 100,673,240	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021	Investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 S.0000 S	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 555,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764 410,311,324 (223,283,778)	(22,734,349) (7,286,561) 13,250,156 24,773,659 (120,026,887) (112,023,982) 2021 \$ - : 14,257,912 107,414,443 3,437,108 (111,641,889)	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension E Recognized in Yea 2023 \$ - 4,389,195 (111,641,888) 392,186,732 (486,684,440)	2024 \$	\$	\$ - \$ - \$ - 100,673,240	
2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019 2020	Investments (154,875,241) 98,213,520 173,740,466 (113,671,753) (36,432,804) 66,250,781 123,868,297 (600,134,436) 503,366,208	(Years) 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 5,0000 6,0000 Feriod (Years) Varies by Type	(2023-2027) \$	\$ (154,875,241) 98,213,520 173,740,466 (90,937,404) (21,859,683) 26,500,312 24,773,659 555,555,629 2020 & Prior \$ (129,918,216) 29,700,159 256,944,916 429,657,764 410,311,324 (223,283,778)	(22,734,349) (7,286,561) 13,250,165 24,773,659 (120,026,887) (112,023,982) 2021 \$ - : 14,257,912 107,414,443 3,437,108 (111,641,889) 392,186,732	2022 (7,286,560) 13,250,156 24,773,659 (120,026,887) 100,673,242 11,383,610 Increase (Decre 2022 5 - 66,506,033 3,437,109 (111,641,889) 392,186,732	2023 \$ - 13,250,157 24,773,659 (120,026,887) 100,673,242 18,670,171 case) in Pension Execognized in Yea 2023 \$ - 4,389,195 (111,641,888) 392,186,732	2024 \$	\$	\$ - \$ - \$ - \$ - 100,673,240	



Judges

	Difference between	Recognition	Total	Incr	rease (Decrease) i		Arising from diffo ognized in Year E		expected and actu	al experience	
Year Ending June 30	expected and actual experience	Period (Years)	Deferred (2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ 340,738	3.38	\$ -	\$ 340,738 \$	- \$	- \$	- \$	- \$	- \$	- \$	2027
2015	(75,927)	3.92		(75,927)							
2016	(1,055,087)	4.3761		(1,055,087)							
2017	(2,410,397)	4.2897		(2,247,612)	(162,785)						
2018	(1,556,919)	4.4649		(1,046,106)	(348,702)	(162,111)					
2019	(448,314)	4.3537	(36,422)	(205,946)	(102,973)	(102,973)	(36,422)				
2020	645,764	4.4255	208,007	145,919	145,919	145,919	145,919	62,088			
2021	119,091	4.2770	63,401	143,515	27,845	27,845	27,845	27,845	7,711		
2022	(127,080)	4.0420	(95,640)	_	27,043	(31,440)	(31,440)	(31,440)	(31,440)	(1,320)	
Total	(127,000)	4.0420	139,346	(4,144,021)	(440,696)	(122,760)	105,902	58,493	(23,729)	(1,320)	
					Increas	e (Decrease) in Pe	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)	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ -	3.38	\$ -	\$ - \$	- \$	- \$	- \$	- \$	- \$	- \$	
2015	(1,931,030)	3.92	-	(1,931,030)	-	-	-	-	-	-	
2016	(780,206)	4.3761	-	(780,206)	-	-	-	-	-	-	
2017	6,201,124	4.2897	-	5,782,340	418,784	-	-	-	-	-	
2018	761,957	4.4649	-	511,965	170,655	79,337	-	-	-	-	
2019	(3,913,886)	4.3537	(317,970)	(1,797,958)	(898,979)	(898,979)	(317,970)	-	-	-	
2020	16,820,569	4.4255	5,418,082	3,800,829	3,800,829	3,800,829	3,800,829	1,617,253	-	-	
2021	(12,976,298)	4.2770	(6,908,354)	-	(3,033,972)	(3,033,972)	(3,033,972)	(3,033,972)	(840,410)	-	
2022	10,407,662	4.0420	7,832,783	-	-	2,574,879	2,574,879	2,574,879	2,574,879	108,146	
Total			6,024,541	5,585,940	457,317	2,522,094	3,023,766	1,158,160	1,734,469	108,146	
	Difference between			Increase (Decrease) in Pension Exper	nse Arising from n	et difference betv	veen projected ar	nd actual earnings	on pension plan i	nvestment
	projected and actual	Recognition	Total			Rec	ognized in Year Ei	nding June 30			
Year Ending	earnings on pension plan	Period	Deferred								
June 30	investments	(Years)	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ (3,029,943)	5.0000									
2015			\$ -	\$ (3,029,943) \$	- \$	- \$	- \$	- \$	- \$	- \$	
	1,880,585	5.0000	\$ - -	1,880,585	- \$ -		- \$ -	- \$ -	- \$	- \$ -	
2016	3,316,272	5.0000 5.0000	\$ - -	1,880,585 3,316,272			- \$ - -	- \$ - -	- \$ - -	- \$ - -	
2017	3,316,272 (2,218,591)	5.0000 5.0000 5.0000	\$ - - -	1,880,585 3,316,272 (1,774,872)	- (443,719)	- \$ - -	- \$ - -	- \$ - -	- \$ - -	- \$ - -	
2017 2018	3,316,272 (2,218,591) (700,149)	5.0000 5.0000 5.0000 5.0000		1,880,585 3,316,272 (1,774,872) (420,090)	(443,719) (140,030)	- \$ - - - (140,029)		- \$ - - -	- \$ - -	- \$ - - -	
2017 2018 2019	3,316,272 (2,218,591) (700,149) 1,198,331	5.0000 5.0000 5.0000 5.0000 5.0000	- - - 239,667	1,880,585 3,316,272 (1,774,872) (420,090) 479,332	(443,719) (140,030) 239,666	- \$ - - (140,029) 239,666	239,667	-	- \$ - - -	- \$ - - - -	
2017 2018 2019 2020	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774	1,880,585 3,316,272 (1,774,872) (420,090)	(443,719) (140,030) 239,666 459,888	- \$ - - (140,029) 239,666 459,888	239,667 459,888	- - - 459,886	- - - - -	- \$ - - - -	
2017 2018 2019 2020 2021	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332	(443,719) (140,030) 239,666	- \$ (140,029) 239,666 459,888 (1,910,921)	239,667 459,888 (1,910,921)	- - - - 459,886 (1,910,921)	(1,910,920)		
2017 2018 2019 2020 2021 2022	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762) 7,353,237	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888	(443,719) (140,030) 239,666 459,888 (1,910,921)	- \$ (140,029) 239,666 459,888 (1,910,921) 1,838,309	239,667 459,888 (1,910,921) 1,838,309	459,886 (1,910,921) 1,838,309	- - - - - - (1,910,920) 1,838,309		
2017 2018 2019 2020 2021	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332	(443,719) (140,030) 239,666 459,888 (1,910,921)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943	459,886 (1,910,921) 1,838,309 387,274	(1,910,920) 1,838,309 (72,611)		
2017 2018 2019 2020 2021 2022	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762) 7,353,237 2,779,916	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888	(443,719) (140,030) 239,666 459,888 (1,910,921)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611)		
2017 2018 2019 2020 2021 2022 Total	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762) 7,353,237 2,779,916	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888	(443,719) (140,030) 239,666 459,888 (1,910,921)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611)		
2017 2018 2019 2020 2021 2022 Total	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000	239,667 919,774 (5,732,762) 2,779,916 Total Deferred	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172	(443,719) (140,030) 239,666 459,888 (1,910,921) (1,795,116)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611)	1,838,310 1,838,310	
2017 2018 2019 2020 2021 2022 Total Year Ending June 30	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Recognition Period (Years)	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172	(443,719) (140,030) 239,666 459,888 (1,910,921) (1,795,116)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Recognition Period (Years) Varies by Type	239,667 919,774 (5,732,762) 2,779,916 Total Deferred	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$	(443,719) (140,030) 239,666 459,888 (1,910,921) (1,795,116)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611)	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,372)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 Recognition Period (Years) Varies by Type Varies by Type	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) \$	(443,719) (140,030) 239,666 459,888 (1,910,921) (1,795,116)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,379)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Recognition Period (Years) Varies by Type Varies by Type	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) (126,372) 1,480,979	(443,719) (140,030) 239,666 459,888 (1,910,921) - (1,795,116)	- \$	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,372) 1,480,979 1,572,136	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 Fecognition Period (Years) Varies by Type Varies by Type Varies by Type Varies by Type	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027)	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) 1,480,979 1,759,856	(443,719) (140,030) 239,666 459,888 (1,910,921) 	- \$ - \$ - (140,029) 239,666 459,888 (1,910,921) 1,838,309 486,913 ncrease (Decrease Rec	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	3,316,272 (2,218,591) (700,149) 1,138,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,372) 1,480,979 1,572,136 (1,495,111)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 Recognition Period (Years) Varies by Type	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027) \$	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) 1,759,856 (954,231)	(443,719) (140,030) 239,666 459,888 (1,910,921) - (1,795,116) - 1 2021 - \$\frac{1}{2}\$	- \$ - (140,029) 239,666 459,888 (1,910,921) 1,838,309 486,913 ncrease (Decrease Rec 2022 - \$ - (222,803)	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019	3,316,272 (2,218,591) (700,149) 1,198,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,372) 1,480,979 1,572,136 (1,495,111) (1,495,111)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 8ecognition Period (Years) Varies by Type	239.667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027) \$	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) 1,480,979 1,759,856 (954,231) (1,524,572)	(443,719) (140,030) 239,666 459,888 (1,910,921) - (1,795,116) - \$ 2021 - \$ (187,720) (318,077) (762,286)	- \$ - (140,029) 239,666 459,888 (1,910,921) 1,838,309 486,913 ncrease (Decrease Rec 2022 - \$ - (222,803) (762,286)	239,667 459,888 (1,910,921) 1,838,309 626,943 e) in Pension Expe ognized in Year Et	459,886 (1,910,921) 1,838,309 387,274 nse Arising from adding June 30 2024	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027
2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	3,316,272 (2,218,591) (700,149) 1,138,331 2,299,438 (9,554,604) 9,191,546 Total Difference \$ (2,689,205) (126,372) 1,480,979 1,572,136 (1,495,111)	5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 5.0000 6.0000 Recognition Period (Years) Varies by Type	239,667 919,774 (5,732,762) 7,353,237 2,779,916 Total Deferred (2023-2027) \$	1,880,585 3,316,272 (1,774,872) (420,090) 479,332 459,888 911,172 2020 & Prior \$ (2,689,205) \$ (126,372) 1,759,856 (954,231)	(443,719) (140,030) 239,666 459,888 (1,910,921) - (1,795,116) - 1 2021 - \$\frac{1}{2}\$	- \$ - (140,029) 239,666 459,888 (1,910,921) 1,838,309 486,913 ncrease (Decrease Rec 2022 - \$ - (222,803)	239,667 459,888 (1,910,921) 1,838,309 626,943 2) in Pension Expe ognized in Year Er	459,886 (1,910,921) 1,838,309 387,274 nse Arising from	(1,910,920) 1,838,309 (72,611) All Sources	1,838,310 1,838,310	2027

8,943,803 2,353,091 (1,778,495) 2,886,247 3,756,611



2022

19,472,128 Varies by Type 15,090,380

4,381,748 4,381,748 4,381,748 4,381,748

Public Safety with Prior Main System Service

				Inc	crease (Decrease)	in Pension Expens				ual experience		
	Difference between	Recognition	Total				Recognized	in Year Ending Ju	ne 30			
Year Ending	expected and actual	Period	Deferred									
June 30	experience	(Years)	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
2014	\$ 167,79		\$ -	\$ 155,367 \$			- \$	- \$	- \$	- \$		\$
2015	146,4			146,452 \$		-	-	-	-	-		
2016	4,328,4			3,690,255	638,194	-	-	-	-	-		
2017	(357,1	25) 5.7816	-	(247,076)	(61,769)	(48,280)	-	-	-	-		
2018	(308,8	24) 5.8355	(44,214)	(158,766)	(52,922)	(52,922)	(44,214)	-	-	-	-	
2019	(1,297,4)	86) 5.9581	(426,414)	(435,536)	(217,768)	(217,768)	(217,768)	(208,646)			-	
2020	902,8	43 6.1352	461,369	147,158	147,158	147,158	147,158	147,158	147,158	19,895	-	
2021	36,443,8	93 6.7228	25,602,013		5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	5,420,940	3,918,253	
2022	224,2	49 6.4415	189,436		-	34,813	34,813	34,813	34,813	34,813	34,813	15,3
Total			25,782,190	3,297,854	5,886,263	5,283,941	5,340,929	5,394,265	5,602,911	5,475,648	3,953,066	15,3
						Increase (Decre	ease) in Pension F	onense Arising fro	om changes in assi	umptions		
		Recognition	Total			(in Year Ending Ju				
Year Ending		Period	Deferred									
June 30	Changes in assumption		(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
2014	\$	- Varies by Plan*	\$ -	\$ - \$			- \$	- \$	- \$	- \$	2027	\$
2014	(1,249,5		, .	(1,249,599)	>						-	-
2015	479,2			408,615	70,665			-				
							-	-	-	-		
2017	13,852,5			9,583,868	2,395,967	1,872,686		-	-	-	-	
2018	2,598,0		371,974	1,335,633	445,211	445,211	371,974		-	-		
2019	(10,179,7		(3,345,510)	(3,417,100)	(1,708,550)	(1,708,550)	(1,708,550)	(1,636,960)	-	-		
2020	51,752,69		26,446,581	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	8,435,372	1,140,465		
2021	(61,777,2		(43,398,809)	-	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(9,189,211)	(6,641,965)	
2022	51,220,8	96 6.4415	43,269,193		-	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	7,951,703	3,510,6
Total												
			23,343,429	15,096,789	449,454	7,807,211	5,861,288	5,560,904	7,197,864	(97,043)	1,309,738	3,510,6
			23,343,429									
	Difference between					7,807,211 sion Expense Arisir	ng from net differ	ence between pr	ojected and actua			
	projected and actual	Recognition	Total				ng from net differ		ojected and actua			
Year Ending	projected and actual earnings on pension pla	an Period	Total Deferred	Increase	(Decrease) in Pen	sion Expense Arisir	ng from net differe Recognized	ence between pro in Year Ending Ju	ojected and actual ne 30	earnings on pens	sion plan inve	stments
Year Ending June 30	projected and actual earnings on pension pla investments	an Period (Years)	Total Deferred (2023-2028)	Increase	(Decrease) in Pens	sion Expense Arisin	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens		stments
Year Ending June 30 2014	projected and actual earnings on pension pla investments \$ (1,722,5)	n Period (Years) 01) 5.0000	Total Deferred	2020 & Prior \$ (1,722,501) \$	(Decrease) in Pens	2022 - \$	ng from net differe Recognized	ence between pro in Year Ending Ju	ojected and actual ne 30	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015	projected and actual earnings on pension pla investments \$ (1,722,5) 1,129,4:	Period (Years) 01) 5.0000 15 5.0000	Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$	2021 - \$	2022 - \$	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016	projected and actual earnings on pension pla investments \$ (1,722,50 1,129,4: 2,653,5)	Period (Years) 01) 5.0000 15 5.0000 78 5.0000	Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578	2021 - \$	2022 - \$	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015	projected and actual earnings on pension pla investments \$ (1,722,51 1,129,4: 2,653,5' (2,195,6)	an Period (Years) 01) 5.0000 15 5.0000 78 5.0000 63) 5.0000	Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532)	2021 5 - \$ 6 - \$ (439,131)	2022 - \$	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016	projected and actual earnings on pension pla investments \$ (1,722,50 1,129,4: 2,653,5)	an Period (Years) 01) 5.0000 15 5.0000 78 5.0000 63) 5.0000	Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578	2021 - \$	2022 - \$	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017	projected and actual earnings on pension pla investments \$ (1,722,51 1,129,4: 2,653,5' (2,195,6)	nn Period (Years) 01) 5.0000 15 5.0000 78 5.0000 63) 5.0000 25) 5.0000	Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532)	2021 5 - \$ 6 - \$ (439,131)	2022 - \$	Recognized	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018	projected and actual earnings on pension pla investments \$ (1,722,5i 1,129,4 2,653,5 (2,195,6i (778,1:	nn Period (Years) D1) 5.0000 15 5.0000 78 5.0000 63) 5.0000 25) 5.0000 81 5.0000	Total Deferred (2023-2028) \$	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532) (466,875)	2021 3 - \$ 3 - \$ (439,131) (155,625)	2022 - \$	2023 - \$	ence between pro in Year Ending Ju 2024	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019	projected and actual earnings on pension pla investments \$ (1,722,5i 1,129,4i 2,653,5i (2,195,6i (778,1; 1,437,9i	Period (Years) 01) 5.0000 15 5.0000 78 5.0000 63) 5.0000 63) 5.0000 81 5.0000 05 5.0000	Total Deferred (2023-2028) \$ 287,597	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532) (466,875) 575,192	2021 5 - \$ 6 - \$ (439,131) (155,625) 287,596	2022 - \$ (155,625) 287,596	2023 - \$ - \$	ence between pr in Year Ending Ju 2024 - \$ 	ojected and actual ne 30 2025	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020	projected and actual earnings on pension pla investments \$ (1,722,5 2,653,5 (2,195,6 (778,1: 1,437,9 2,923,3)	Period (Years) 115 5.0000 125 5.0000 78 5.0000 63) 5.0000 25) 5.0000 81 5.0000 80) 5.0000	Total Deferred (2023-2028) \$ 287,597 1,169,322	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532) (466,875) 575,192	2021 5	2022 - \$ - (155,625) 287,596 584,661	2023 - \$	2024 \$ - \$ 584,661	2025 - \$	earnings on pens	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021	projected and actual earnings on pension pil investments \$ (1,722,5; 1,129,4 2,653,5; (2,195,6; (778,1: 1,437,9; 2,923,3i (13,954,2:	Period (Years) 115 5.0000 125 5.0000 78 5.0000 63) 5.0000 25) 5.0000 81 5.0000 80) 5.0000	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568)	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532) (466,875) 575,192	2021 5	2022 - \$ - (155,625) 287,596 584,661 (2,790,856)	2023 - \$	2024 - \$	2025 - \$ (2,790,856)	2026 - \$	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022	projected and actual earnings on pension pil investments \$ (1,722,5; 1,129,4 2,653,5; (2,195,6; (778,1: 1,437,9; 2,923,3i (13,954,2:	Period (Years) 115 5.0000 125 5.0000 78 5.0000 63) 5.0000 25) 5.0000 81 5.0000 80) 5.0000	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,588) 12,498,927	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ 2,653,578 (1,756,532) (466,875) \$ 575,192 \$ 584,661 \$	2021 - \$ - (439,131) (155,625) 287,596 584,661 (2,790,856)	2022 - \$ - (155,625) 287,596 584,661 (2,790,856) 3,124,732 1,050,508	2023 - \$	2024 2024 - \$	2025 - \$ - (2,790,856) 3,124,732	2026 - \$	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022	projected and actual earnings on pension pin investments \$ (1,722,5; 1,129,4 2,653,5; (2,195,6; (778,1: 1,437,9; 2,923,3i (13,954,2:	Period (Years) 115 5.0000 125 5.0000 78 5.0000 63) 5.0000 25) 5.0000 81 5.0000 80) 5.0000	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,588) 12,498,927	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ 2,653,578 (1,756,532) (466,875) \$ 575,192 \$ 584,661 \$	2021 - \$ - (439,131) (155,625) 287,596 584,661 (2,790,856)	2022 - \$ - (155,625) 287,596 584,661 (2,790,856) 3,124,732 1,050,508	2023 - \$	2024 2024 - \$	ojected and actual ne 30 2025 - \$ 	2026 - \$	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	projected and actual earnings on pension pin investments \$ (1,722,5; 1,129,4 2,653,5; (2,195,6; (778,1: 1,437,9; 2,923,3i (13,954,2:	nn Period (Years) 01) 5.0000 15 5.0000 78 5.0000 653 5.0000 653 5.0000 81 5.0000 95 5.0000 95 5.0000 96 5.0000	Total Deferred (2023-2028) \$ \$	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ 2,653,578 (1,756,532) (466,875) \$ 575,192 \$ 584,661 \$	2021 - \$ - (439,131) (155,625) 287,596 584,661 (2,790,856)	2022 - \$ - (155,625) 287,596 584,661 (2,790,856) 3,124,732 1,050,508	2023 - \$	2024 - \$	ojected and actual ne 30 2025 - \$ - (2,790,856) 3,124,732 333,876 sing from All Source	2026 - \$	sion plan inve	stments
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	projected and actual earnings on pension pl. investments \$ (1,722,6) 4,2653,5 (2,195,6) (778,1: 1,437,9) 2,923,3; (13,954,2: 15,623,6)	nn Period (Years) 51) 5.0000 15 5.0000 78 5.0000 78 5.0000 53) 5.0000 53) 5.0000 55 5.0000 50 5.0000 800 5.0000 Recognition Period	Total Deferred (2023-2028) 5	2020 & Prior \$ (1,722,501) \$ 1,129,415 \$ 2,653,578 (1,756,532) (466,875) 575,192 584,661	2021 5 - \$ 5 6 - \$ 5 155,625 287,596 584,661 (2,790,856)	2022 - \$ - (155,625) 287,596 584,661 (2,790,856) 3,124,732 1,050,508 Increase	ng from net difference Recognized 2023 - \$ - \$ - 287,597 584,661 (2,790,856) 3,124,732 1,206,132 (Decrease) in Pen Recognized	2024 2024 5 584,661 (2,790,856) 3,124,732 918,537 sion Experience Arriang Ju	ojected and actual ne 30 2025 - \$	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total	projected and actual earnings on pension pli investments \$ (1,722,5) 1,129,4 2,653,5' (2,195,6) (778,1 1,437,9' 2,923,3 (13,954,2) 15,623,6'	nn Period (Years) 01) 5.0000 15 5.0000 78 5.0000 8 5.0000 81 5.0000 95 5.0000 95 5.0000 Recognition Period (Years)	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568) 12,498,927 5,583,278 Total	2020 & Prior \$ (1,722,501) \$ (1,722,501) \$ (1,724,501) \$ (2,653,578 (1,756,532) \$ (466,875) \$ 575,192 \$ 584,661 \$ 996,938 \$ 2020 & Prior	2021 - \$ - \$ - \$ - (439,131) - (155,625) - \$287,596 - \$84,661 - (2,790,856) - (2,513,355) 2021	2022 - \$ - \$	2023 - \$	2024 - \$	ojected and actual ne 30 2025 - \$ - (2,790,856) 3,124,732 333,876 sing from All Source	2026 - \$	sion plan inve	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014	projected and actual earnings on persion pil investments \$ (1,722,6)	an Period (Years) 31) 5.0000 15 5.0000 78 5.0000 25 5.0000 25 5.0000 25 5.0000 26 5.0000 27 5.0000 28 6.0000 29 6.0000 20 7.0000 20 7.0000 20 8.0000 20 8.0000 20 8.0000 20 8.0000 20 8.0000 20 8.0000 20 8.0000 20 9.0000 20 9.0000 20 9.0000 20 9.0000 20 9.00000 20 9.00000000000000000000000000000000000	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568) 12,498,927 5,583,278 Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ (1,724,501) \$ (1,724,501) \$ (2,633,578) \$ (1,756,532) \$ (466,875) \$ 575,192 \$ 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ \$ (1,567,134) \$ \$ \$ (1,567,134) \$ \$ \$ \$ (1,567,134) \$ \$ \$ \$ \$ (1,567,134) \$ \$ \$ \$ \$ \$ \$ \$ (1,567,134) \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2021 - \$ - \$ - \$ - (439,131) - (155,625) - \$287,596 - \$84,661 - (2,790,856) - (2,513,355) 2021	2022 - \$ - \$	ng from net difference Recognized 2023 - 5 287,597 584,661 (2,790,862 1,206,134 (Decrease) in Pene Recognized 2023	2024 - \$	ojected and actual ne 30 2025 - \$ - \$ - (2,790,856) 3,124,732 333,876 sing from All Source ne 30	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015	projected and actual earnings on pension pli investments \$ (1,722,5) 1,129,4 2,633,5' (2,195,6) (778,1: 1,437,9' 2,923,3: (13,954,2: 15,623,6: Total Difference \$ (1,554,7: 2,62;	an Period (Years) 01) 5.0000 15 5.0000 78 5.0000 78 5.0000 81 5.0000 95 5.0000 96 5.0000 Recognition Period (Years) Varies by Type 88 Varies by Type	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568) 12,498,927 5,583,278 Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ (2,633,578 (1,756,532) (466,875) \$ 575,192 \$ 584,661 \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ \$ (1,567,134) \$ \$ 26,268 \$ \$ (1,567,134) \$ \$ 26,268 \$ \$ (1,567,134) \$ \$ 26,268 \$ \$ (1,567,134) \$ \$ 3 6,268 \$ \$ (1,567,134) \$ \$ (1,567,134) \$ \$ 3 6,268 \$ \$ (1,567,134) \$ \$ 3	2021 S S S - (439,131) (155,625) 287,596 584,661 (2,790,856) - (2,513,355)	2022 - \$ - \$	ng from net difference Recognized 2023 - 5 287,597 584,661 (2,790,862 1,206,134 (Decrease) in Pene Recognized 2023	2024 - \$	ojected and actual ne 30 2025 - \$ - \$ - (2,790,856) 3,124,732 333,876 sing from All Source ne 30	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2022 2021 2	projected and actual earnings on pension pli investments \$ (1,722,5);	an Period (Years) D1) 5.0000 15 5.0000 78 5.0000 833 5.0000 81 5.0000 95 5.0000 95 5.0000 Recognition Period (Years) (Years) 404 Varies by Type 77 Varies by Type	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568) 12,498,927 5,583,278 Total Deferred (2023-2028)	2020 & Prior \$ (1,722,501) \$ (1,724,501) \$ (1,724,15) \$ (2,633,578) \$ (1,756,532) \$ (4668,875) \$ 575,192 \$ 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ 26,268 \$ 6,752,448 \$ 6,752,448	2021 	2022 - \$ (155,625) (167,02	ng from net difference Recognized 2023 - 5 287,597 584,661 (2,790,862 1,206,134 (Decrease) in Pene Recognized 2023	2024 - \$	ojected and actual ne 30 2025 - \$ - \$ - (2,790,856) 3,124,732 333,876 sing from All Source ne 30	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2016 2017	projected and actual earnings on persion pli investments \$ (1,722,6) 2,653,5 (2,195,6) (778,1: 1,437,9; 2,923,3; (13,954,2: 15,623,6: Total Difference \$ (1,554,7: 62,2: 7,461,3; 11,299,7:	an Period (Years) 31) 5.0000 15 5.0000 78 5.0000 78 5.0000 15 5.0000 15 5.0000 16 5.0000 17 5.0000 18 5.0000 19 5.0000 19 Feriod (Years) 10 Varies by Type 88 Varies by Type 13 Varies by Type	Total Deferred (2023-2028) \$	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ (2,633,578 (1,756,532) (466,875) \$ 575,192 \$ 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ (2,268 6,752,448 6,752,448 7,580,260)	2021 - 5 - 5 - 5 - (439,131) (155,625) 584,661 (2,790,856) (2,513,355) - 2021 - 12,430 - 5 - 708,859 1,989,067	2022 - \$ (155,625) 287,596 584,661 (2,79,686) 3,124,732 1,050,508 Increase 2022 - \$ \$.	ng from net different Recognized 2023 - \$ - \$	2024 - \$	ojected and actual ne 30 2025 - \$ - \$ - (2,790,856) 3,124,732 333,876 sing from All Source ne 30	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018	projected and actual earnings on pension pli investments \$ (1,722,5) 1,129,4 2,653,5' (2,195,6) (778,1: 1,437,9' 2,923,3: (13,954,2: 15,623,6: Total Difference \$ (1,554,7) 6,6,2 7,461,3 11,297, 1,511,0:	nn Period (Years) 01) 5.0000 15 5.0000 78 5.0000 78 5.0000 81 5.0000 95 5.0000 96 5.0000 Recognition Period (Years) (Years) Varies by Type 70 Varies by Type 80 Varies by Type	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,372,568) 12,498,927 5,583,278 Total Deferred (2023-2028) \$ 327,760	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ (2,653,578 (1,756,532) (466,875) 575,192 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,657,134) \$ (2,6268 6,752,448 7,580,260 709,992	2021	2022 - \$ 5 .1,050,508 .100,505,605 .200,505,605 .200,505	ng from net difference Recognized 2023 5 5 287,597 584,661 (2,790,856) 3,124,732 1,206,134 (Decrease) in Pen Recognized 2023 5 5	2024 - \$	ojected and actual ne 30 2025 - \$ - \$ - (2,790,856) 3,124,732 333,876 sing from All Source ne 30	2026 - \$ - \$	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019	projected and actual earnings on pension pli investments \$ (1,722,5)	an Period (Years) 31) 5.0000 15 5.0000 18 5.0000 28 5.0000 25 5.0000 25 5.0000 26 5.0000 27 5.0000 28 6.0000 29 5.0000 29 6.0000 20 7.0000 20 8 8 8 8 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,377,568) 12,498,927 5,583,278 Total Deferred (2023-2028) \$ 327,760 (3,484,327)	2020 & Prior \$ (1,722,501) \$ (1,724,501) \$ (1,724,501) \$ (2,633,578) \$ (1,756,532) \$ (466,875) \$ (757,192) \$ 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ (26,268) \$ (7,580,260) \$ 709,992 \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (2,276,268) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (4,277,444)	2021 - 5 - 5 - (439,131) (155,625) 287,596 584,661 (2,790,856) (2,513,355) 2021 - 708,859 1,895,067 236,664 (1,638,722)	2022 - \$ - \$ - (155,625) 287,596 584,651 (2,790,851 1,050,508 increase 2022 - \$ - \$ - 1,824,406 236,664 (1,638,722)	ng from net differ Recognized 2023	2024 S84,661 (2,790,856) 3,124,732 918,537 sion Expense Artini Year Ending Ju 2024 S (1,845,606)	ojected and actual ne 30 2025 - \$ - \$	2026 - \$ - \$	2027	2028 \$
Vear Ending June 30 2014 2015 2016 2017 2018 2019 2020 2021 Total 2022 Total 2021 2021 2021 2021 2021 2021 2021 202	projected and actual earnings on pension pli investments \$ (1,722,5) 1,129,4 2,633,5 (2,195,6) (778,1: 1,437,9 2,923,3 (13,954,2: 15,623,6: Total Difference \$ (1,554,7: 26,2: 7,461,3 11,297,7: 1,511,0 (10,039,2: 5,578,8:	nn Period (Years) 101) 5.0000 115 5.0000 128 5.0000 129 5.0000 129 5.0000 131 5.0000 131 5.0000 132 5.0000 133 5.0000 134 5.0000 135 5.0000 136 5.0000 137 5.0000 138 Period (Years) 140 Varies by Type 151 Varies by Type 151 Varies by Type	Total Deferred (2023-2028) \$	2020 & Prior \$ (1,722,501) \$ (1,729,415 \$ (2,653,578 (1,756,532) (466,875) 575,192 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,657,134) \$ (2,6268 6,752,448 7,580,260 709,992	2021 S - S	2022 - \$ (155,625) 287,596 584,651 (1,790,851) 1,050,508 Increase 2022 - \$ 1,824,406 226,664 (1,638,722) 9,167,191	ng from net difference Recognized 2023 - \$ - \$	2024 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	ojected and actual ne 30 2025 - \$ - \$	2026 - \$ 3,124,731 3,124,731 2026 - \$ - 1,160,360	2027	2028 \$
Year Ending June 30 2014 2015 2016 2017 2018 2020 2021 2022 Total Year Ending June 30 2014 2015 2016 2017 2018 2019	projected and actual earnings on pension pli investments \$ (1,722,5)	an Period (Years) 101) 5.0000 15 5.0000 18 5.0000 18 5.0000 18 5.0000 19 5.0000 10 5.0000 10 5.0000 11 5.0000 12 5.0000 13 5.0000 14 Feriod (Years) 15 Varies by Type 17 Varies by Type 18 Varies by Type 18 Varies by Type	Total Deferred (2023-2028) \$ 287,597 1,169,322 (8,377,568) 12,498,927 5,583,278 Total Deferred (2023-2028) \$ 327,760 (3,484,327)	2020 & Prior \$ (1,722,501) \$ (1,724,501) \$ (1,724,501) \$ (2,633,578) \$ (1,756,532) \$ (466,875) \$ (757,192) \$ 584,661 \$ \$ 996,938 \$ 2020 & Prior \$ (1,567,134) \$ (26,268) \$ (7,580,260) \$ 709,992 \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (2,276,268) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (3,277,444) \$ (4,277,444)	2021 - 5 - 5 - (439,131) (155,625) 287,596 584,661 (2,790,856) (2,513,355) 2021 - 708,859 1,895,067 236,664 (1,638,722)	2022 - \$ - \$ - (155,625) 287,596 584,651 (2,790,851 1,050,508 increase 2022 - \$ - \$ - 1,824,406 236,664 (1,638,722)	ng from net differ Recognized 2023	2024 S84,661 (2,790,856) 3,124,732 918,537 sion Expense Artini Year Ending Ju 2024 S (1,845,606)	ojected and actual ne 30 2025 - \$ - \$	2026 - \$ - \$	2027	2028 \$

^{*}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.



Total

Public Safety without Prior Main System Service

	Difference between	en Recognition	Total	lı	ncrease (Decrease)		e Arising from diff cognized in Year E		expected and actu	al experience	
Year Ending	expected and actu	ial Period	Deferred								
June 30	experience	(Years)	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
2014	\$ 31	7,299 7.59	\$ -	\$ 292,635	\$ 24,664 \$	- \$	- \$	- \$	- \$	- \$	-
2015	90	0,044 6.53	-	82,740	7,304	-	-	-	-	-	-
2016	(49	9,495) 5.4025	-	(45,805)	(3,690)	-	-	-	-	-	
2017	(3:	1,768) 4.8165	-	(26,384)	(5,384)	-	-	-	-	-	
2018	(189	9,775) 4.7417	-	(120,069)	(40,023)	(29,683)	-	-	-	-	-
2019	(559	9,665) 5.3789	(143,473)	(208,096)	(104,048)	(104,048)	(104,048)	(39,425)	-	-	
2020	25	3,765 5.6463	118,933	44,944	44,944	44,944	44,944	44,944	29,045	-	
2021	(50)	2,566) 5.4903	(319,492)	-	(91,537)	(91,537)	(91,537)	(91,537)	(91,537)	(44,881)	-
2022	352	2,472 5.7217	290,869	-	-	61,603	61,603	61,603	61,603	61,603	44,457
Total			(53,163)	19,965	(167,770)	(118,721)	(89,038)	(24,415)	(889)	16,722	44,457

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

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

		Recognition	Total	_			Ir		se) in Pension Exp cognized in Year		m A	ll Sources			
Year Ending		Period	Deferred												
June 30	Total Difference	(Years)	(2023-2027)		2020 & Prior	2021		2022	2023	2024		2025	2026		2027
2014	\$ 220,354	Varies by Type	\$ -	\$	195,690	\$ 24,664	\$	- \$	- \$	-	\$	- \$		- \$	
2015	(20,874)	Varies by Type	-		(10,289)	(10,585)		-	-	-		-		-	-
2016	279,542	Varies by Type	-		276,081	3,461		-	-	-		-		-	-
2017	3,133,657	Varies by Type	-		2,608,840	524,817		-	-	-		-		-	
2018	270,651	Varies by Type	-		174,708	58,236		37,707	-	-		-		-	
2019	(1,310,395)	Varies by Type	(347,903)	(481,246)	(240,623)		(240,623)	(240,624)	(107,279)		-		-	
2020	7,711,578	Varies by Type	3,582,897		1,376,227	1,376,227		1,376,227	1,376,227	1,376,228		830,442		-	
2021	(9,657,863)	Varies by Type	(6,061,455)	-	(1,798,204)		(1,798,204)	(1,798,204)	(1,798,204)		(1,798,203)	(666,84	14)	
2022	8,936,175	Varies by Type	7,314,330		-			1,621,845	1,621,845	1,621,845		1,621,845	1,621,84	16	826,949
Total			4,487,869		4,140,011	(62,007)		996,952	959,244	1,092,590		654,084	955,00)2	826,949



Total PERS

	Total Deferred	red Recognized in Year Ending June 30										
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
Difference between expected and actual experience	\$ 41,957,348	\$ 37,510,986	\$ 11,992,834	\$ 12,119,793	\$ 12,119,793	\$ 11,713,656	\$ 8,161,420	\$ 5,949,585	\$ 3,997,523	\$ 15,371		
Changes in assumptions	1,814,061,590	1,079,572,406	550,518,115	766,461,367	684,520,259	635,412,312	306,459,051	175,425,095	8,734,195	3,510,678		
Difference between projected and actual earnings on investments	134,014,021	108,269,237	-	13,071,484	20,674,943	6,855,023	371,762	106,112,293	-			
Total	1,990,032,959	1,225,352,629	562,510,949	791,652,644	717,314,995	653,980,991	314,992,233	287,486,973	12,731,718	3,526,049		
	Total				(Inflo	ows) of Resources						
	Deferred				Recognized	d in Year Ending Jui	ne 30					
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
Difference between expected and actual experience	\$ (56,079,909)	\$ (130,166,602)	\$ (54,222,434)	\$ (52,207,540)	\$ (44,905,499)	\$ (11,005,232)	\$ (122,977)	\$ (46,201)	\$ -	\$ -		
Changes in assumptions	(1,126,389,595)	(253,086,963)	(452,636,743)	(452,618,854)	(452,037,845)	(389,147,988)	(268,750,623)	(9,811,174)	(6,641,965)	=		
Difference between projected and actual earnings on investments	(19,426,257)	(50,615,480)	(116,700,046)	-	-	-	(19,426,257)	-	-	<u>-</u> _		
Total	(1,201,895,761)	(433,869,045)	(623,559,223)	(504,826,394)	(496,943,344)	(400,153,220)	(288,299,857)	(9,857,375)	(6,641,965)	-		
	Total			Increase (Dec	crease) in Pensior	Expense Arising fr	om Assets and Li	abilities				
	Deferred				Recognized	d in Year Ending Jui	ne 30					
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028		
Total Liabilities	\$ 673,549,434	\$ 733,829,827	\$ 55,651,772	\$ 273,754,766	\$ 199,696,708	\$ 246,972,748	\$ 45,746,871	\$ 171,517,305	\$ 6,089,753	\$ 3,526,049		
Total Assets	114,587,764	57,653,757	(116,700,046)	13,071,484	20,674,943	6,855,023	(19,054,495)	106,112,293	-	<u>-</u>		
Total	788,137,198	791,483,584	(61,048,274)	286,826,250	220,371,651	253,827,771	26,692,376	277,629,598	6,089,753	3,526,049		



Main System

	Total Deferred				Outflow of Recognized in Yea				
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 15,023,320	\$ 32,333,624	\$ 5,523,436	\$ 6,236,571	\$ 6,236,571	\$ 5,914,265	\$ 2,460,150	\$ 412,334 \$	-
Changes in assumptions	1,722,322,218	1,045,223,080	532,841,770	738,888,513	659,061,298	612,508,901	285,611,469	165,140,550	-
Difference between projected and actual earnings on investments	124,763,427	104,468,185	-	11,383,610	18,670,171	5,420,016	-	100,673,240	-
Total	1,862,108,965	1,182,024,889	538,365,206	756,508,694	683,968,040	623,843,182	288,071,619	266,226,124	-
	Total				(Inflows) of	Resources			
	Deferred				Recognized in Yea	ar Ending June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (55,014,254)	\$ (124,163,038)	\$ (53,030,833)	\$ (51,366,778)	\$ (44,380,070)	\$ (10,634,184)	\$ -	\$ - \$	-
Changes in assumptions	(1,067,744,436)	(243,350,394)	(436,340,525)	(436,340,525)	(436,340,525)	(373,951,450)	(257,452,461)	-	-
Difference between projected and actual earnings on investments	(19,353,646)	(48,912,556)	(112,023,982)	-	-	-	(19,353,646)	-	
Total	(1,142,112,336)	(416,425,988)	(601,395,340)	(487,707,303)	(480,720,595)	(384,585,634)	(276,806,107)	-	-
	Total		In	crease (Decrease) in Pension Exper	se Arising from A	ssets and Liabilitie	es .	
	Deferred				Recognized in Yea	ar Ending June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 614,586,848	\$ 710,043,272	\$ 48,993,848	\$ 257,417,781	\$ 184,577,274	\$ 233,837,532	\$ 30,619,158	\$ 165,552,884 \$	-
Total Assets	105,409,781	55,555,629	(112,023,982)	11,383,610	18,670,171	5,420,016	(19,353,646)	100,673,240	-
Total	719,996,629	765,598,901	(63,030,134)	268,801,391	203,247,445	239,257,548	11,265,512	266,226,124	-



Judges

	Total Deferred			Rec	Outflow of Res				
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 271,408	\$ 486,657 \$	173,764 \$	173,764 \$	173,764 \$	89,933 \$	7,711 \$	- \$	-
Changes in assumptions	13,250,865	10,095,134	4,390,268	6,455,045	6,375,708	4,192,132	2,574,879	108,146	-
Difference between projected and actual earnings on investments	2,852,527	1,907,733	-	486,913	626,943	387,274	-	1,838,310	-
Total	16,374,800	12,489,524	4,564,032	7,115,722	7,176,415	4,669,339	2,582,590	1,946,456	-
	Total				(Inflows) of Re	sources			
	Deferred			Red	cognized in Year E	nding June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (132,062)	\$ (4,630,678) \$	(614,460) \$	(296,524) \$	(67,862) \$	(31,440) \$	(31,440) \$	(1,320) \$	-
Changes in assumptions	(7,226,324)	(4,509,194)	(3,932,951)	(3,932,951)	(3,351,942)	(3,033,972)	(840,410)	-	-
Difference between projected and actual earnings on investments	(72,611)	(996,561)	(1,795,116)	-	-	-	(72,611)	-	
Total	(7,430,997)	(10,136,433)	(6,342,527)	(4,229,475)	(3,419,804)	(3,065,412)	(944,461)	(1,320)	-
	Total		Incre	ase (Decrease) in	Pension Expense	Arising from Asset	ts and Liabilities		
	Deferred			Red	cognized in Year E	nding June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 6,163,887	\$ 1,441,919 \$	16,621 \$	2,399,334 \$	3,129,668 \$	1,216,653 \$	1,710,740 \$	106,826 \$	-
Total Assets	2,779,916	911,172	(1,795,116)	486,913	626,943	387,274	(72,611)	1,838,310	-
Total	8,943,803	2,353,091	(1,778,495)	2,886,247	3,756,611	1,603,927	1,638,129	1,945,136	-



Public Safety with Prior Main System Service

	Total				Outflow of R	esources				
	Deferred				Recognize	d in Year Ending Ju	ne 30			
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Difference between expected and actual experience	\$ 26,252,818	\$ 4,270,386 \$	6,218,722 \$	5,602,911 \$	5,602,911	5,602,911 \$	5,602,911 \$	5,475,648 \$	3,953,066 \$	15,371
Changes in assumptions	70,087,748	19,763,488	11,347,215	18,704,972	16,759,049	16,387,075	16,387,075	9,092,168	7,951,703	3,510,678
Difference between projected and actual earnings on investments	5,583,278	1,669,749	-	1,050,508	1,206,134	918,537	333,876	3,124,731	-	-
Total	101,923,844	25,703,623	17,565,937	25,358,391	23,568,094	22,908,523	22,323,862	17,692,547	11,904,769	3,526,049
	Total				(Inflows) of F	esources				
	Deferred					d in Year Ending Ju	ne 30			
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Difference between concepted and actual concepted										2028
Difference between expected and actual experience	\$ (470,628)						•	- \$		-
Changes in assumptions	(46,744,319)	(4,666,699)	(10,897,761)	(10,897,761)	(10,897,761)	(10,826,171)	(9,189,211)	(9,189,211)	(6,641,965)	-
Difference between projected and actual earnings on investments		(672,811)	(2,513,355)	-	-	-	-	-	-	-
Total	(47,214,947)	(6,312,042)	(13,743,575)	(11,216,731)	(11,159,743)	(11,034,817)	(9,189,211)	(9,189,211)	(6,641,965)	-
	Total		Incre	ease (Decrease) ii	n Pension Expens	e Arising from Asse	ets and Liabilities			
	Deferred			,	=	d in Year Ending Ju				
	(2023-2028)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027	2028
Total Liabilities	\$ 49,125,619	\$ 18,394,643 \$	6,335,717 \$,, +	, - ,	.,,	12,800,775 \$	5,378,605 \$	5,262,804 \$	3,526,049
Total Assets	5,583,278	996,938	(2,513,355)	1,050,508	1,206,134	918,537	333,876	3,124,731	-	
Total	54,708,897	19,391,581	3,822,362	14,141,660	12,408,351	11,873,706	13,134,651	8,503,336	5,262,804	3,526,049



Public Safety without Prior Main System Service

	Total Deferred			Re	Outflow of Resection				
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 409,802	\$ 420,319 \$	76,912 \$	106,547 \$	106,547 \$	106,547 \$	90,648 \$	61,603 \$	44,457
Changes in assumptions	8,400,759	4,490,704	1,938,862	2,412,837	2,324,204	2,324,204	1,885,628	1,084,231	782,492
Difference between projected and actual earnings on investments	814,789	223,570	-	150,453	171,695	129,196	37,886	476,012	
Total	9,625,350	5,134,593	2,015,774	2,669,837	2,602,446	2,559,947	2,014,162	1,621,846	826,949
	Total				(Inflows) of Re	sources			
	Deferred			Re	ecognized in Year E	nding June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (462,965)	\$ (400,354) \$	(244,682) \$	(225,268) \$	(195,585) \$	(130,962) \$	(91,537) \$	(44,881) \$	-
Changes in assumptions	(4,674,516)	(560,676)	(1,465,506)	(1,447,617)	(1,447,617)	(1,336,395)	(1,268,541)	(621,963)	-
Difference between projected and actual earnings on investments		(33,552)	(367,593)	-	-	-	-	-	
Total	(5,137,481)	(994,582)	(2,077,781)	(1,672,885)	(1,643,202)	(1,467,357)	(1,360,078)	(666,844)	-
	Total		Incre	ase (Decrease) in	n Pension Expense	Arising from Asse	ts and Liabilities		
	Deferred			Re	ecognized in Year E	nding June 30			
	(2023-2027)	2020 & Prior	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 3,673,080	\$ 3,949,993 \$	305,586 \$	846,499 \$	787,549 \$	963,394 \$	616,198 \$	478,990 \$	826,949
Total Assets	814,789	8 (367,593) 150,453 1			129,196	37,886 476,012			
Total	4,487,869	4,140,011	(62,007)	996,952	959,244	1,092,590	654,084	955,002	826,949



Statement of Fiduciary Net Position

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



Statement of Changes in Fiduciary Net Position

					Fiscal Y	ear Ending				
			June 30, 2021					June 30, 2022		
Additions	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS	Main System	Judges	Public Safety with Prior Main System service	Public Safety without Prior Main System service	Total PERS
Contributions:										
From employer	\$ 83,508,849	\$ 1,389,483	\$ 5,470,675	\$ 896,633	\$ 91,265,640	\$ 87,430,734 \$, ,	\$ 6,507,951	. , ,	\$ 96,630,783
From employee	81,568,186	634,464	3,093,634	618,472	85,914,756	84,487,263	758,464	3,670,857	717,355	89,633,939
Transfer from general fund	-	-	-	-	-	-	-	-	-	-
Transfers from other plans	(12,595,524)		12,595,524			(226,926)		226,926		
Total contributions	152,481,511	2,023,947	21,159,833	1,515,105	177,180,396	171,691,071	2,419,504	10,405,734	1,748,413	186,264,722
Investment income:	808,404,721	13,443,484	19,768,050	3,100,259	844,716,514	(243,036,606)	(4,454,988)	(7,561,811)	(1,149,639)	(256,203,044)
Securities Lending Income	216,695	-	-	-	216,695	130,680	-	-	-	130,680
Repurchase service credit	6,894,649	-	100,219	134,401	7,129,269	10,069,185	-	106,004	74,046	10,249,235
Miscellaneous income	(1,723)				(1,723)	14,125				14,125
Total additions	967,995,853	15,467,431	41,028,102	4,749,765	1,029,241,151	(61,131,545)	(2,035,484)	2,949,927	672,820	(59,544,282)
Deductions										
Total benefits, refunds and transfers	224,265,853	3,476,894	3,340,691	216,966	231,300,404	244,406,592	3,616,361	3,789,629	253,667	252,066,249
Administrative expenses	2,475,682	7,207	70,701	15,596	2,569,186	2,250,049	6,248	65,321	18,649	2,340,267
Total deductions	226,741,535	3,484,101	3,411,392	232,562	233,869,590	246,656,641	3,622,609	3,854,950	272,316	254,406,516
Change in net position	741,254,318	11,983,330	37,616,710	4,517,203	795,371,561	(307,788,186)	(5,658,093)	(905,023)	400,504	(313,950,798)
Net position restricted for pensions										
Beginning of year	3,011,499,294	56,273,160	74,280,460	12,298,225	3,154,351,139	3,752,753,612	68,256,490	111,897,170	16,815,428	3,949,722,700
End of year	\$ 3,752,753,612	\$ 68,256,490	\$ 111,897,170	\$ 16,815,428	\$ 3,949,722,700	\$ 3,444,965,426 \$	62,598,397	\$ 110,992,147	\$ 17,215,932	\$ 3,635,771,902



SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

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

Schedule of Changes in Net Pension Liability and Related Ratio Current Period Fiscal Year Ended June 30, 2022

				Public	Saf	ety	_	
			with	Prior Main System	١	without Prior Main		
Total Pension Liability	 Main System	Judges		Service		System Service		Total PERS
Service Cost	\$ 131,755,463	\$ 2,045,083	\$	7,832,942	\$	1,563,796	\$	143,197,284
Interest on the Total Pension Liability	331,777,686	3,685,637		9,131,930		1,066,789		345,662,042
Benefit Changes	-	-		-		-		-
Difference between Expected and Actual Experience	3,264,874	(127,080)		224,249		352,472		3,714,515
Assumption Changes ¹	1,307,586,426	10,407,662		51,220,896		6,203,647		1,375,418,631
Benefit payments and refunds	 (244,406,592)	(3,616,361)		(3,789,629)		(253,667)		(252,066,249)
Net Change in Total Pension Liability	\$ 1,529,977,857	\$ 12,394,941	\$	64,620,388	\$	8,933,037	\$	1,615,926,223
Total Pension Liability - Beginning ²	4,795,054,158	53,424,304		128,468,679		14,595,856		4,991,542,997
Total Pension Liability - Ending (a) ²	\$ 6,325,032,015	\$ 65,819,245	\$	193,089,067	\$	23,528,893	\$	6,607,469,220
Plan Fiduciary Net Position								
Employer Contributions	\$ 87,430,734	\$ 1,661,040	\$	6,507,951	\$	1,031,058	\$	96,630,783
Employee Contributions	84,487,263	758,464		3,670,857		717,355		89,633,939
Contribution - Service Credit Repurchase	10,069,185	-		106,004		74,046		10,249,235
Pension Plan Net Investment Income	(242,905,926)	(4,454,988)		(7,561,811)		(1,149,639)		(256,072,364)
Benefit Payments and Refunds	(244,406,592)	(3,616,361)		(3,789,629)		(253,667)		(252,066,249)
Pension Plan Administrative Expense	(2,250,049)	(6,248)		(65,321)		(18,649)		(2,340,267)
Transfers and Other Income	(212,801)	-		226,926		-		14,125
Net Change in Plan Fiduciary Net Position	\$ (307,788,186)	\$ (5,658,093)	\$	(905,023)	\$	400,504	\$	(313,950,798)
Plan Fiduciary Net Position - Beginning	 3,752,753,612	68,256,490		111,897,170		16,815,428		3,949,722,700
Plan Fiduciary Net Position - Ending (b)	\$ 3,444,965,426	\$ 62,598,397	\$	110,992,147	\$	17,215,932	\$	3,635,771,902
Net Pension Liability - Ending (a) - (b)	\$ 2,880,066,589	\$ 3,220,848	\$	82,096,920	\$	6,312,961	\$	2,971,697,318
Plan Fiduciary Net Position as a Percentage								
of Total Pension Liability	54.47%	95.11%		57.48%		73.17%		55.03%
Covered Employee Payroll	\$ 1,160,836,487	\$ 8,729,372	\$	64,746,118	\$	13,995,584	\$	1,248,307,560
Net Pension Liability as a Percentage								
of Covered Employee Payroll	248.10%	36.90 %		126.80%		45.11 %		238.06%

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



² The total pension liability is based on a single discount rate of 7.00% for the beginning of the fiscal year and 5.10% for the end of the fiscal year.

Total PERS

Fiscal year ending June 30,	2022	2021	2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability									
Service Cost	\$ 143,197,28	34 \$ 242,751,14	3 \$ 135,139,549	\$ 172,183,673	\$ 164,018,071	\$ 113,148,379	\$ 126,443,929 \$	104,158,320 \$	94,611,357
Interest on the Total Pension Liability	345,662,04	12 296,285,37	9 317,129,010	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	3,714,5	15 47,335,72	9 17,186,876	(210,895,384)	(65,345,796)	(3,612,020)	(7,658,109)	4,395,805	25,782,859
Assumption Changes ²	1,375,418,63	31 (1,743,329,16	6) 1,859,558,804	(464,473,143)	125,224,437	741,491,982	108,139,418	(76,152,255)	-
Benefit payments and refunds	(252,066,24	19) (231,300,40	4) (218,553,888) (197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,323)
Net Change in Total Pension Liability	\$ 1,615,926,22	23 \$ (1,388,257,31	9) \$ 2,110,460,351	\$ (406,241,790)	\$ 321,210,065	\$ 957,806,223	\$ 344,118,928 \$	133,894,396 \$	219,227,334
Total Pension Liability - Beginning ³	4,991,542,99	97 6,379,800,31	6 4,269,339,965	4,675,581,755	4,354,371,690	3,396,565,467	3,052,446,539	2,918,552,143	2,699,324,809
Total Pension Liability - Ending (a) ³	\$ 6,607,469,22	20 \$ 4,991,542,99	7 \$ 6,379,800,316	\$ 4,269,339,965	\$ 4,675,581,755	\$ 4,354,371,690	\$ 3,396,565,467 \$	3,052,446,539 \$	2,918,552,143
Plan Fiduciary Net Position									
Employer Contributions	\$ 96,630,78	33 \$ 91,265,64	0 \$ 85,504,033	\$ 81,588,318	\$ 80,727,209	\$ 78,933,571	\$ 77,080,576 \$	70,842,535 \$	61,661,050
Employee Contributions	89,633,93	85,914,75	6 81,477,666	78,213,580	77,486,189	76,007,456	74,218,276	68,392,061	59,394,200
Contribution - Service Credit Repurchase	10,249,23	35 7,129,26	9 10,818,588	7,219,697	19,984,972	11,805,070	9,179,163	6,651,879	8,325,140
Pension Plan Net Investment Income	(256,072,36	54) 844,933,20	9 101,105,998	159,824,092	249,165,181	311,542,664	11,054,026	81,537,244	316,629,563
Benefit payments and refunds	(252,066,24	19) (231,300,40	4) (218,553,888) (197,757,937)	(182,521,663)	(162,991,968)	(149,664,141)	(134,929,737)	(119,886,324)
Pension Plan Administrative Expense	(2,340,26	57) (2,569,18	6) (2,729,759) (2,531,304)	(2,472,761)	(2,607,243)	(2,537,799)	(2,366,036)	(2,210,792)
Transfers and Other Income	14,12	25 (1,72	3) (2,580) (5,641)	(24,440)	250,382	23,854,747	-	
Net Change in Plan Fiduciary Net Position	(313,950,79	98) 795,371,56	1 57,620,058	126,550,805	242,344,687	312,939,932	43,184,848	90,127,946	323,912,837
Plan Fiduciary Net Position - Beginning	3,949,722,70	00 3,154,351,13	9 3,096,731,081	2,970,180,276	2,727,835,589	2,414,895,657	2,371,710,809	2,281,582,863	1,957,670,026
Plan Fiduciary Net Position - Ending (b)	\$ 3,635,771,90)2 \$ 3,949,722,70	0 \$ 3,154,351,139	\$ 3,096,731,081	\$ 2,970,180,276	\$ 2,727,835,589	\$ 2,414,895,657 \$	\$ 2,371,710,809 \$	2,281,582,863
Net Pension Liability - Ending (a) - (b)	\$ 2,971,697,3	18 \$ 1,041,820,29	7 \$ 3,225,449,177	\$ 1,172,608,884	\$ 1,705,401,479	\$ 1,626,536,101	\$ 981,669,810 \$	\$ 680,735,730 \$	636,969,280
Plan Fiduciary Net Position as a Percentage									
of Total Pension Liability	55.03	% 79.13	% 49.44 %	6 72.53 %	63.53 %	62.65 %	71.10 %	77.70 %	78.18 %
Covered Employee Payroll	\$ 1,248,307,50	50 \$ 1,213,675,93	7 \$ 1,167,767,935	\$ 1,098,416,146	\$ 1,075,957,954	\$ 1,063,371,798	\$ 1,048,548,467 \$	973,536,402 \$	888,452,060
Net Pension Liability as a Percentage									
of Covered Employee Payroll	238.06	85.84	% 276.21 %	6 106.75 %	158.50 %	152.96 %	93.62 %	69.92 %	71.69 %

¹ Benefit Changes include liability attributable to transfer of members.

Ten fiscal years will be built prospectively.



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

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

Main System

Fiscal year ending June 30,		2022	2021	2020	2019	2018	2017	2016 ¹	2015	2014
Total Pension Liability										
Service Cost	\$	131,755,463	\$ 226,377,574	\$ 126,957,113	\$ 163,389,573	\$ 156,470,845	\$ 107,826,127	\$ 122,308,342	\$ 100,674,242	\$ 91,683,248
Interest on the Total Pension Liability		331,777,686	285,757,397	307,082,345	285,846,574	271,622,865	261,960,798	237,161,626	230,520,341	213,341,466
Benefit Changes		-	-	-	-	-	-	12,241,447	-	-
Difference between Expected and Actual Experience		3,264,874	11,275,311	15,384,504	(208,589,919)	(63,290,278)	(812,730)	(10,881,976)	2,545,566	24,957,025
Assumption Changes ²		1,307,586,426	(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		(244,406,592)	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,068)
Net Change in Total Pension Liability	\$	1,529,977,857	\$ (1,362,466,540)	\$ 2,021,267,711	\$ (400,675,174)	\$ 309,054,228	\$ 928,492,833	\$ 323,309,292	\$ 129,492,031	\$ 213,007,671
Total Pension Liability - Beginning ³		4,795,054,158	6,157,520,698	4,136,252,987	4,536,928,161	4,227,873,933	3,299,381,100	2,976,071,808	2,846,579,777	2,633,572,106
Total Pension Liability - Ending (a) ³	\$	6,325,032,015	\$ 4,795,054,158	\$ 6,157,520,698	\$ 4,136,252,987	\$ 4,536,928,161	\$ 4,227,873,933	\$ 3,299,381,100	\$ 2,976,071,808	\$ 2,846,579,777
Plan Fiduciary Net Position										
Employer Contributions	\$	87,430,734	\$ 83,508,849	\$ 78,110,561	\$ 75,730,260	\$ 75,666,300	\$ 74,023,555	\$ 72,960,488	\$ 67,669,374	\$ 58,872,974
Employee Contributions		84,487,263	81,568,186	77,718,958	74,974,506	74,724,651	73,287,125	71,996,797	66,688,488	57,940,246
Contribution - Service Credit Repurchase		10,069,185	6,894,649	9,884,501	7,079,729	19,160,584	9,784,908	8,905,606	6,434,176	7,683,330
Pension Plan Net Investment Income		(242,905,926)	808,621,416	96,629,522	153,116,719	239,131,221	299,507,510	10,654,377	78,946,513	307,046,081
Benefit payments and refunds		(244,406,592)	(224,265,853)	(212,140,527)	(191,905,089)	(177,047,022)	(158,544,085)	(145,864,485)	(131,499,520)	(116,974,069)
Pension Plan Administrative Expense		(2,250,049)	(2,475,682)	(2,639,036)	(2,455,262)	(2,403,046)	(2,547,265)	(2,481,187)	(2,318,883)	(2,168,827)
Transfers and Other Income	_	(212,801)	(12,597,247)	(245,313)	(1,679,310)	(459,365)	250,382	12,523,147	 (1,689,670)	
Net Change in Plan Fiduciary Net Position		(307,788,186)	741,254,318	47,318,666	114,861,553	228,773,323	295,762,130	28,694,743	84,230,478	312,399,735
Plan Fiduciary Net Position - Beginning	_	3,752,753,612	3,011,499,294	2,964,180,628	2,849,319,075	2,620,545,753	2,324,783,623	2,296,088,880	 2,211,858,402	1,899,458,667
Plan Fiduciary Net Position - Ending (b)	\$	3,444,965,426	\$ 3,752,753,612	\$ 3,011,499,294	\$ 2,964,180,628	\$ 2,849,319,075	\$ 2,620,545,753	\$ 2,324,783,623	\$ 2,296,088,880	\$ 2,211,858,402
Net Pension Liability - Ending (a) - (b)	\$	2,880,066,589	\$ 1,042,300,546	\$ 3,146,021,404	\$ 1,172,072,359	\$ 1,687,609,086	\$ 1,607,328,180	\$ 974,597,477	\$ 679,982,928	\$ 634,721,375
Plan Fiduciary Net Position as a Percentage										
of Total Pension Liability		54.47 %	78.26 %	48.91 %	71.66 %	62.80 %	61.98 %	70.46 %	77.15 %	77.70 %
Covered Employee Payroll	\$	1,160,836,487	\$ 1,132,390,738	\$ 1,103,120,694	\$ 1,040,170,174	\$ 1,027,317,202	\$ 1,020,843,253	\$ 1,007,764,043	\$ 946,197,522	\$ 865,868,265
Net Pension Liability as a Percentage										
of Covered Employee Payroll		248.10 %	92.04 %	285.19 %	112.68 %	164.27 %	157.45 %	96.71 %	71.86 %	73.30 %

¹ Benefit Changes include liability attributable to transfer of members.

Ten fiscal years will be built prospectively.



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

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

Judges

Fiscal year ending June 30,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Cost	\$ 2,045,083 \$	3,041,091 \$	1,694,780 \$	2,025,437 \$	1,956,436	\$ 1,506,688	\$ 1,322,507	\$ 1,283,674	\$ 1,209,997
Interest on the Total Pension Liability	3,685,637	2,948,860	3,285,140	2,939,096	2,920,215	3,147,570	3,117,401	3,140,841	2,922,629
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	(127,080)	119,091	645,764	(448,314)	(1,556,919)	(2,410,397)	(1,055,087)	(75,927)	340,738
Assumption Changes ¹	10,407,662	(12,976,298)	16,820,569	(3,913,886)	761,957	6,201,124	(780,206)	(1,931,030)	-
Benefit payments and refunds	(3,616,361)	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Net Change in Total Pension Liability	\$ 12,394,941 \$	(10,344,150) \$	19,209,573 \$	(2,452,719) \$	1,222,132	\$ 5,970,025	\$ 438,000	\$ 391,651	\$ 2,860,494
Total Pension Liability - Beginning ²	 53,424,304	63,768,454	44,558,881	47,011,600	45,789,468	39,819,443	39,381,443	38,989,792	36,129,298
Total Pension Liability - Ending (a) ²	\$ 65,819,245 \$	53,424,304 \$	63,768,454 \$	44,558,881 \$	47,011,600	\$ 45,789,468	\$ 39,819,443	\$ 39,381,443	\$ 38,989,792
Plan Fiduciary Net Position									
Employer Contributions	\$ 1,661,040 \$	1,389,483 \$	1,570,506 \$	1,425,454 \$	1,413,703	\$ 1,407,326	\$ 1,364,327	\$ 1,225,358	\$ 1,159,604
Employee Contributions	758,464	634,464	673,310	650,888	645,523	642,611	622,985	559,524	511,080
Contribution - Service Credit Repurchase	-	-	-	40,132	209,119	-	111,586	143,801	180,146
Pension Plan Net Investment Income	(4,454,988)	13,443,484	1,822,701	2,911,309	4,519,431	5,743,052	211,606	1,532,169	5,961,058
Benefit payments and refunds	(3,616,361)	(3,476,894)	(3,236,680)	(3,055,052)	(2,859,557)	(2,474,960)	(2,166,615)	(2,025,907)	(1,612,870)
Pension Plan Administrative Expense	(6,248)	(7,207)	(11,752)	(11,386)	(11,067)	(11,067)	(11,685)	(11,168)	(10,677)
Transfers and Other Income	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	(5,658,093)	11,983,330	818,085	1,961,345	3,917,152	5,306,962	132,204	1,423,777	6,188,341
Plan Fiduciary Net Position - Beginning	 68,256,490	56,273,160	55,455,075	53,493,730	49,576,578	44,269,616	44,137,412	42,713,635	36,525,294
Plan Fiduciary Net Position - Ending (b)	\$ 62,598,397 \$	68,256,490 \$	56,273,160 \$	55,455,075 \$	53,493,730	\$ 49,576,578	\$ 44,269,616	\$ 44,137,412	\$ 42,713,635
Net Pension Liability - Ending (a) - (b)	\$ 3,220,848 \$	(14,832,186) \$	7,495,294 \$	(10,896,194) \$	(6,482,130)	\$ (3,787,110)	\$ (4,450,173)	\$ (4,755,969)	\$ (3,723,843)
Plan Fiduciary Net Position as a Percentage									
of Total Pension Liability	95.11 %	127.76 %	88.25 %	124.45 %	113.79 %	108.27 %	111.18 %	112.08 %	109.55 %
Covered Employee Payroll	\$ 8,729,372 \$	8,654,665 \$	8,438,678 \$	8,164,306 \$	8,008,841	\$ 7,866,090	\$ 7,937,062	\$ 6,964,502	\$ 6,598,981
Net Pension Liability as a Percentage									
of Covered Employee Payroll	36.90 %	(171.38)%	88.82 %	(133.46)%	(80.94)%	(48.14)%	(56.07)%	(68.29)%	(56.43)%

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

Ten fiscal years will be built prospectively.



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

Public Safety with Prior Main System Service

Fiscal year ending June 30,	 2022	2021		2020	2019	2018	2017	2016 ¹	2015 ¹	2014
Total Pension Liability										
Service Cost	\$ 7,832,942 \$	10,658,465 \$;	5,116,501 \$	5,697,742 \$	4,563,769	\$ 3,224,989	\$ 2,215,447	\$ 1,771,780	\$ 1,426,397
Interest on the Total Pension Liability	9,131,930	6,655,883		6,005,848	5,287,708	4,769,207	4,360,954	2,770,436	2,549,794	2,314,683
Benefit Changes	-	-		-	-			11,331,600	2,615	-
Difference between Expected and Actual Experience	224,249	36,443,893		902,843	(1,297,486)	(308,824	(357,125)	4,328,449	1,836,122	167,797
Assumption Changes ²	51,220,896	(61,777,231)		51,752,697	(10,179,710)	2,598,029	13,852,521	479,280	(1,252,214)	-
Benefit payments and refunds	 (3,789,629)	(3,340,691)		(2,977,170)	(2,642,826)	(2,500,385	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Net Change in Total Pension Liability	\$ 64,620,388 \$	(11,359,681) \$;	60,800,719 \$	(3,134,572) \$	9,121,796	\$ 19,175,269	\$ 19,547,366	\$ 3,526,183	\$ 2,660,043
Total Pension Liability - Beginning ³	 128,468,679	139,828,360		79,027,641	82,162,213	73,040,417	53,865,148	34,317,782	30,791,599	28,131,556
Total Pension Liability - Ending (a) ³	\$ 193,089,067 \$	128,468,679 \$;	139,828,360 \$	79,027,641 \$	82,162,213	\$ 73,040,417	\$ 53,865,148	\$ 34,317,782	\$ 30,791,599
Plan Fiduciary Net Position										
Employer Contributions	\$ 6,507,951 \$	5,470,675 \$	5	4,845,254 \$	3,762,300 \$	3,175,608	\$ 3,005,338	\$ 2,384,097	\$ 1,638,384	\$ 1,385,958
Employee Contributions	3,670,857	3,093,634		2,478,776	2,125,963	1,800,628	1,698,637	1,342,588	928,984	776,983
Contribution - Service Credit Repurchase	106,004	100,219		327,833	97,136	125,220	156,309	98,463	67,519	2,160
Pension Plan Net Investment Income	(7,561,811)	19,768,050		2,290,579	3,312,298	4,846,113	5,702,555	173,027	971,658	3,399,422
Benefit payments and refunds	(3,789,629)	(3,340,691)		(2,977,170)	(2,642,826)	(2,500,385	(1,906,070)	(1,577,846)	(1,381,914)	(1,248,834)
Pension Plan Administrative Expense	(65,321)	(70,701)		(62,343)	(51,719)	(48,360) (39,235)	(37,211)	(28,833)	(25,137)
Transfers and Other Income	 226,926	12,595,524		242,733	1,673,669	434,925	-	11,331,600	1,689,670	-
Net Change in Plan Fiduciary Net Position	(905,023)	37,616,710		7,145,662	8,276,821	7,833,749	8,617,534	13,714,718	3,885,468	4,290,552
Plan Fiduciary Net Position - Beginning	 111,897,170	74,280,460		67,134,798	58,857,977	51,024,228	42,406,694	28,691,976	24,806,508	20,515,956
Plan Fiduciary Net Position - Ending (b)	\$ 110,992,147 \$	111,897,170 \$	•	74,280,460 \$	67,134,798 \$	58,857,977	\$ 51,024,228	\$ 42,406,694	\$ 28,691,976	\$ 24,806,508
Net Pension Liability - Ending (a) - (b)	\$ 82,096,920 \$	16,571,509 \$	`	65,547,900 \$	11,892,843 \$	23,304,236	\$ 22,016,189	\$ 11,458,454	\$ 5,625,806	\$ 5,985,091
Plan Fiduciary Net Position as a Percentage										
of Total Pension Liability	57.48 %	87.10 %		53.12 %	84.95 %	71.64 9	69.86 %	78.73 %	83.61 %	80.56 %
Covered Employee Payroll	\$ 64,746,118 \$	61,533,502 \$	•	45,383,846 \$	40,291,954 \$	34,521,069	\$ 28,765,678	\$ 28,225,868	\$ 16,732,974	\$ 13,394,927
Net Pension Liability as a Percentage										
of Covered Employee Payroll	126.80 %	26.93 %		144.43 %	29.52 %	67.51	% 76.54 %	40.60 %	33.62 %	44.68 %

¹ Benefit Changes include liability attributable to transfer of members.

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

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 2021, 7.50% through the beginning of fiscal year 2022, and 5.10% at the end of fiscal year 2022.

Public Safety without Prior Main System Service

Fiscal year ending June 30,	2022	2021	L	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Cost	\$ 1,563,796 \$	2,6	74,013	\$ 1,371,155	\$ 1,070,921	\$ 1,027,021	\$ 590,575	\$ 597,633	\$ 428,624	\$ 291,715
Interest on the Total Pension Liability	1,066,789	9:	23,239	755,677	627,623	522,729	300,528	235,321	208,672	140,663
Benefit Changes	-		-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	352,472	(5)	02,566)	253,765	(559,665)	(189,775)	(31,768)	(49,495)	90,044	317,299
Assumption Changes ¹	6,203,647	(6,9)	64,668)	7,001,262	(963,234)	566,633	3,375,614	96,006	(220,413)	-
Benefit payments and refunds	 (253,667)	(2	16,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Net Change in Total Pension Liability	\$ 8,933,037 \$	(4,0	86,948)	\$ 9,182,348	\$ 20,675	\$ 1,811,909	\$ 4,168,096	\$ 824,270	\$ 484,531	\$ 699,126
Total Pension Liability - Beginning ²	 14,595,856	18,6	82,804	9,500,456	9,479,781	7,667,872	3,499,776	2,675,506	2,190,975	1,491,849
Total Pension Liability - Ending (a) ²	\$ 23,528,893 \$	14,5	95,856	\$ 18,682,804	\$ 9,500,456	\$ 9,479,781	\$ 7,667,872	\$ 3,499,776	\$ 2,675,506	\$ 2,190,975
Plan Fiduciary Net Position										
Employer Contributions	\$ 1,031,058 \$	8:	96,633	\$ 977,712	\$ 670,304	\$ 471,598	\$ 497,352	\$ 371,664	\$ 309,419	\$ 242,514
Employee Contributions	717,355	6	18,472	606,622	462,223	315,387	379,083	255,906	215,065	165,891
Contribution - Service Credit Repurchase	74,046	1	34,401	606,254	2,700	490,049	1,863,853	63,508	6,383	459,504
Pension Plan Net Investment Income	(1,149,639)	3,1	00,259	363,196	483,766	668,416	589,548	15,016	86,904	223,002
Benefit payments and refunds	(253,667)	(2	16,966)	(199,511)	(154,970)	(114,699)	(66,853)	(55,195)	(22,396)	(50,551)
Pension Plan Administrative Expense	(18,649)	(15,596)	(16,628)	(12,937)	(10,288)	(9,676)	(7,716)	(7,152)	(6,151)
Transfers and Other Income	-		-	-	-	-	-	-	-	
Net Change in Plan Fiduciary Net Position	400,504	4,5	17,203	2,337,645	1,451,086	1,820,463	3,253,307	643,183	588,223	1,034,209
Plan Fiduciary Net Position - Beginning	 16,815,428	12,2	98,225	9,960,580	8,509,494	6,689,031	3,435,724	2,792,541	2,204,318	1,170,109
Plan Fiduciary Net Position - Ending (b)	\$ 17,215,932 \$	16,8	15,428	\$ 12,298,225	\$ 9,960,580	\$ 8,509,494	\$ 6,689,031	\$ 3,435,724	\$ 2,792,541	\$ 2,204,318
Net Pension Liability - Ending (a) - (b)	\$ 6,312,961 \$	(2,2	19,572)	\$ 6,384,579	\$ (460,124)	\$ 970,287	\$ 978,841	\$ 64,052	\$ (117,035)	\$ (13,343)
Plan Fiduciary Net Position as a Percentage										
of Total Pension Liability	73.17 %	11	L5.21 %	65.83 %	104.84 %	89.76 %	87.23 %	98.17 %	104.37 %	100.61 %
Covered Employee Payroll	\$ 13,995,584 \$	11,0	97,033	\$ 10,824,717	\$ 9,789,712	\$ 6,110,843	\$ 5,896,777	\$ 4,621,494	\$ 3,641,404	\$ 2,589,887
Net Pension Liability as a Percentage										
of Covered Employee Payroll	45.11 %	(2	20.00)%	58.98 %	(4.70)%	15.88 %	16.60 %	1.39 %	(3.21)%	(0.52)%

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

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

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

Total PERS

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

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

Ten fiscal years will be built prospectively.



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

Main System

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

Judges

FY Ending June 30,	_		Pension Plan Net					Net Position % of Total ion Liability	 Covered Payroll ¹		Pension Liability as a % of vered Payroll
2014	\$	38,989,792	\$	42,713,635	\$ (3	3,723,843)	10	09.55 %	\$ 6,598,981		(56.43)%
2015		39,381,443		44,137,412	(4	4,755,969)	1:	12.08 %	6,964,502		(68.29)%
2016		39,819,443		44,269,616	(4	4,450,173)	1:	11.18 %	7,937,062		(56.07)%
2017		45,789,468		49,576,578	(3	3,787,110)	10	08.27 %	7,866,090		(48.14)%
2018		47,011,600		53,493,730	(6	5,482,130)	1:	13.79 %	8,008,841		(80.94)%
2019		44,558,881		55,455,075	(10	0,896,194)	12	24.45 %	8,164,306		(133.46)%
2020		63,768,454		56,273,160	7	7,495,294	8	8.25 %	8,438,678		88.82 %
2021		53,424,304		68,256,490	(14	4,832,186)	12	27.76 %	8,654,665		(171.38)%
2022		65,819,245		62,598,397	3	3,220,848	9	5.11 %	8,729,372		36.90 %

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

Ten fiscal years will be built prospectively.



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

Public Safety with Prior Main System Service

FY Ending June 30,	 Total Pension Liability	Plan Net Position	N 	et Pension Liability	as a	let Position % of Total on Liability	Covered Payroll ¹	Pension Liability as a % of vered Payroll
2014	\$ 30,791,599	\$ 24,806,508	\$	5,985,091	8	0.56 %	\$ 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	4.95 %	40,291,954	29.52 %
2020	139,828,360	74,280,460		65,547,900	5	3.12 %	45,383,846	144.43 %
2021	128,468,679	111,897,170		16,571,509	8	7.10 %	61,533,502	26.93 %
2022	193,089,067	110,992,147		82,096,920	5	7.48 %	64,746,118	126.80 %

Public Safety without Prior Main System Service

FY Ending June 30,	J		Plan Net Position		et Pension Liability	Plan Net Position as a % of Total Pension Liability	 Covered Payroll ¹	Net Pension Liability as a % of Covered Payroll
2014	\$	2,190,975	\$ 2,204,318	\$	(13,343)	100.61 %	\$ 2,589,887	(0.52)%
2015		2,675,506	2,792,541		(117,035)	104.37 %	3,641,404	(3.21)%
2016		3,499,776	3,435,724		64,052	98.17 %	4,621,494	1.39 %
2017		7,667,872	6,689,031		978,841	87.23 %	5,896,777	16.60 %
2018		9,479,781	8,509,494		970,287	89.76 %	6,110,843	15.88 %
2019		9,500,456	9,960,580		(460,124)	104.84 %	9,789,712	(4.70)%
2020		18,682,804	12,298,225		6,384,579	65.83 %	10,824,717	58.98 %
2021		14,595,856	16,815,428		(2,219,572)	115.21 %	11,097,033	(20.00)%
2022		23,528,893	17,215,932		6,312,961	73.17 %	13,995,584	45.11 %

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

Ten fiscal years will be built prospectively.



Schedule of Contributions Multiyear Last 10 Fiscal Years

Total PERS

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

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

Ten fiscal years will be built prospectively.



Schedule of Contributions Multiyear Last 10 Fiscal Years

Main System

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

Judges

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

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

Ten fiscal years will be built prospectively.



Schedule of Contributions Multiyear Last 10 Fiscal Years

Public Safety with Prior Main System Service

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

Public Safety without Prior Main System Service

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

¹Prior 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 to Determine Actuarially Determined Contribution Rates:

Valuation Date July 1, 2021
Actuarial Cost Method Entry Age Normal

Amortization Method Level Percentage of Payroll, Open Period

Assumed annual payroll growth of 3.50% (3.00% for Judges)

Remaining Amortization Period 20 years

Asset Valuation Method 5-Year smoothed market

Inflation 2.25%

Salary Increases 3.50% to 17.75% including inflation

Investment Rate of Return 7.00%

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

Mortality Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were

used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

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

The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75%

(compared to 2.00% for members enrolled before January 1, 2020).

The investment return assumption was updated from 7.50% to 7.00% beginning with the actuarial valuation as of July 1, 2020. Other updates to actuarial assumptions since the July 1, 2019 valuation include changes to mortality tables used for the valuation as well as changes to rates of annual salary increases, separation for active membership, disability, and retirement. The actuarial

assumptions were based on an experience review for the period from July 1, 2014 to July 1, 2019.

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main

System service System and 7.93% for Public Safety without prior Main System service System.

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

Valuation Date July 1, 2022 Actuarial Cost Method Entry Age Normal

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

Inflation 2.25%

Salary Increases 3.50% to 17.75% including inflation

Single Discount Rate 5.10% (Based on an investment return assumption of 6.50% and a municipal bond rate of 3.69%)

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

Mortality Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were

used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

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

The benefit accrual rate for members first enrolled on or after January 1, 2020 in the Main and Public Safety Systems is 1.75%

(compared to 2.00% for members enrolled before January 1, 2020).

The employer rates to the System are the statutory/Board approved contribution rates of 7.12% of payroll for the Main System (8.26% for members enrolled on or after January 1, 2020), 17.52% for the Judges System, 9.81% for Public Safety with prior Main

System service System and 7.93% for Public Safety without prior Main System service System.

The investment return assumption was updated from 7.00% to 6.50% beginning with the actuarial valuation as of July 1, 2022. All other actuarial assumptions used in the actuarial valuation as of July 1, 2022 were based on an experience review for the period from

July 1, 2014 to July 1, 2019, and were adopted for first use commencing with the actuarial valuation as of July 1, 2020.



Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending	Annual
June 30,	Return ¹
2014	
2015	
2016	
2017	
2018	
2019	
2020	
2021	
2022	

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



Schedule of Reconciliation of Net Pension Liability

Total PERS

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

Ten fiscal years will be built prospectively.



Schedule of Reconciliation of Net Pension Liability

Main System

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 734,113,439	\$ 62,802,503	\$ 58,872,974	\$ (103,321,593)	\$ -	\$ 634,721,375
2015	634,721,375	64,819,768	67,669,374	21,514,538	(26,596,623)	679,982,930
2016	679,982,928	129,350,189	72,960,488	219,813,845	(18,411,003)	974,597,477
2017	974,597,477	243,568,439	74,023,555	496,163,799	32,977,980	1,607,328,180
2018	1,607,328,180	278,201,998	75,666,300	18,137,628	140,392,420	1,687,609,086
2019	1,687,609,086	213,798,152	75,730,260	(480,113,562)	173,491,057	1,172,072,359
2020	1,172,072,359	560,379,958	78,110,561	1,531,050,345	39,370,697	3,146,021,404
2021	3,146,021,404	167,227,951	83,508,849	(1,781,785,654)	405,654,306	1,042,300,546
2022	1,042,300,546	379,780,660	87,430,734	1,427,219,662	(118,196,455)	2,880,066,589

Judges

FY Ending June 30,	Be	eginning Net Pension Liability (1)	Pension Expense (2)		Employer entributions (3)	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)
2022		(14,832,186)		3,128,193	1,661,040	15,090,380		(1,495,501)	3,220,848

Ten fiscal years will be built prospectively.



Schedule of Reconciliation of Net Pension Liability

Public Safety with Prior Main System Service

FY Ending June 30,	Beginning Net Pension Liability (1)	Pension Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net Pension Liability (6)=(1)+(2)-(3)+(4)-(5)
2014	\$ 7,615,600	\$ 970,331	\$ 1,385,958	\$ (1,214,882)	\$ -	\$ 5,985,091
2015	5,985,091	834,552	1,638,384	104,725	(339,822)	5,625,806
2016	5,625,806	1,687,649	2,384,097	6,110,817	(418,279)	11,458,454
2017	11,458,454	5,250,888	3,005,338	9,404,668	1,092,483	22,016,189
2018	22,016,189	6,216,498	3,175,608	1,274,416	3,027,259	23,304,236
2019	23,304,236	4,400,700	3,762,300	(8,400,493)	3,649,300	11,892,843
2020	11,892,843	13,876,888	4,845,254	46,411,654	1,788,231	65,547,900
2021	65,547,900	(395,736)	5,470,675	(32,728,491)	10,381,489	16,571,509
2022	16,571,509	19,106,218	6,507,951	55,957,556	3,030,412	82,096,920

Public Safety without Prior Main System Service

	Beg	ginning Net					New Net	Red	cognition of		Ending Net
		Pension	Pension	E	mployer		Deferred	Prior	Net Deferred		Pension
FY Ending		Liability	Expense	Cor	ntributions	(Inflo	ws)/Outflows	(Inflo	ws)/Outflows		Liability
June 30,		(1)	 (2)		(3)		(4)		(5)	(6)=(1)+(2)-(3)+(4)-(5)
2014	\$	321,740	\$ (290,507)	\$	242,514	\$	197,938	\$	-	\$	(13,343)
2015		(13,343)	250,951		309,419		(22,809)		22,416		(117,036)
2016		(117,035)	352,776		371,664		224,326		24,351		64,052
2017		64,052	(989,739)		497,352		2,481,447		79,567		978,841
2018		978,841	982,406		471,598		212,415		731,777		970,287
2019		970,287	1,119,067		670,304		(1,069,772)		809,402		(460,124)
2020		(460,124)	2,033,945		977,712		6,335,351		546,881		6,384,579
2021		6,384,579	1,888,338		896,633		(7,859,659)		1,736,197		(2,219,572)
2022		(2,219,572)	1,624,368		1,031,058		7,314,330		(624,893)		6,312,961

Ten fiscal years will be built prospectively.



SECTION D

NOTES TO FINANCIAL STATEMENTS

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

Long-Term Expected Return on Plan Assets

System Asset Allocation

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

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

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



Sensitivity of Net Pension Liability To the Single Discount Rate Assumption

The following presents the net pension liability/(asset) of the PERS, calculated using the current discount rate of 5.10%, as well as what the PERS' net pension liability/(asset) would be if it were calculated using a discount rate that is 1-percentage point lower (4.10%) or is 1-percentage point higher (6.10%) than the current rate.

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



Summary of Population Statistics as of July 1, 2022

			Public	Safety		
	Main System	Judges	with Prior Main Service System	without Prior Main Service System	Total PERS	
Inactive Plan Members or Beneficiaries Currently Receiving Benefits	13,977	64	148	15	14,204	
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	15,711	2	424	146	16,283	
Active Plan Members	23,487	57	990	245	24,779	_
Total Plan Members	53.175	123	1.562	406	55.266	





SCHEDULES OF EMPLOYER ALLOCATIONS

				Α	s of June 30, 2	2021								As of June 30), 2022			
Employer		2021 Payroll ¹	Current Contribution Rate	:	Estimated 2021-2022 ontribution	Pro	portionate Share		Net Pension Liability under urrent Discount Rate		2022 Payroll ¹	Curre Contribu Rate	ition	Estimated 2022-2023 Contribution		roportionate Share	L	Net Pension iability under rrent Discount Rate
Main System	_	•								_	•							
City	\$	124,549,356	7.26%	\$	9,042,279		10.998800%	\$	114,640,554	\$	128,633,342	7.	35%	\$ 9,454,550)	11.081085%	\$	319,142,625
County		191,018,099	7.26%		13,867,918		16.868570%		175,821,195		193,955,048	7.	.35%	14,255,695	5	16.708217%		481,207,771
District Health Unit		14,141,739	7.26%		1,026,692		1.248840%		13,016,668		15,069,425	7.	.35%	1,107,602	2	1.298149%		37,387,555
Political Subdivision		26,382,885	7.26%		1,915,400		2.329837%		24,283,903		29,460,868	7.	.35%	2,165,375	5	2.537900%		73,093,214
School District		205,755,072	7.26%		14,937,815		18.169964%		189,385,632		212,993,362	7.	.35%	15,655,012	2	18.348262%		528,442,165
State		275,057,932	7.26%		19,969,208		24.290020%		253,175,013		283,719,715	7.	.35%	20,853,404	1	24.440972%		703,916,272
State of ND		295,485,657	7.26%		21,452,256		26.093965%		271,977,543		297,004,730	7.	.35%	21,829,851	1	25.585406%		736,876,726
Subtotal	\$	1,132,390,740	7.26%	\$	82,211,568		99.999996%	\$	1,042,300,508	\$	1,160,836,490	7.	.35%	\$ 85,321,489	<u> </u>	99.999991%	\$	2,880,066,328
Judges System Public Safety with Prior M	\$ a:n		17.52%	\$	1,516,297	1	100.000000%	\$	(14,832,186)	\$	8,729,372	17.	.52%	\$ 1,529,386	õ	100.000000%	\$	3,220,848
City	a III \$		9.81%	\$	2,651,241		43.920648%	ė	7,278,314	Ś	28,438,784	0	.81%	\$ 2,789,846	2	43.923535%	ć	36,059,869
County	ڔ	28,854,878	9.81%	ڔ	2,830,664		46.892956%	Ą	7,278,314	Ą	29,646,356		.81%	2,908,306		45.788621%	Ş	37,591,047
State		4,027,442	9.81%		395,092		6.545121%		1,084,625		4,957,045		.81%	486,286		7.656127%		6,285,444
State of ND		876,660	9.81%		86,000		1.424687%		236,092		900,819		.81%	88,370		1.391310%		1,142,223
Political Subdivision		748,609	9.81%		73,439		1.216588%		201,607		803,113		.81%	78,785		1.240403%		1,018,333
Subtotal	\$	61,533,503	9.81%	\$	6,036,436		100.000000%	\$	16,571,507	\$	64,746,117		81%	\$ 6,351,593		99.999996%	\$	82,096,916
Public Safety without Prior	r M	ain Service Syste	m									•			_			
City	\$	7,262,182	7.93%	\$	575,891		65.442556%	\$	(1,452,544)	\$	9,058,144	7.	93%	\$ 718,311	1	64.721444%	\$	4,085,840
County		3,834,851	7.93%		304,104		34.557444%		(767,028)		4,246,647	7.	93%	336,759	Э	30.342764%		1,915,527
Political Subdivision		-	7.93%		-		0.000000%		-		690,793	7.	93%	54,780)	4.935793%		311,595
Subtotal	\$	11,097,033	7.93%	\$	879,995		100.000000%	\$	(2,219,572)	\$	13,995,584	7.	93%	\$ 1,109,850		100.000001%	\$	6,312,962
Total PERS	\$	1,213,675,941		\$	90,644,296			\$	1,041,820,257	\$	1,248,307,563			\$ 94,312,318	3		\$	2,971,697,054

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



² State of ND is National Guard.

Schedules of Net Pension Liability Discount Rate Sensitivity by Employer Type

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

¹State of ND is National Guard.



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

Employer	Proportionate Share	C	Statutory Required Contribution	Re	ntribution in lation to the Statutory Required ontribution	_	ontribution Deficiency (Excess)	Co	overed Payroll ¹	Actual Contribution as a % of Covered Payroll
Main System	_				_		_		_	_
City	11.081085%	\$	9,688,270	\$	9,777,799	\$	(89,529)	\$	128,633,342	7.60%
County	16.708217%		14,608,116		14,725,963		(117,847)		193,955,048	7.59%
District Health Unit	1.298149%		1,134,981		1,108,563		26,418		15,069,425	7.36%
Political Subdivision	2.537900%		2,218,910		2,182,266		36,644		29,460,868	7.41%
School District	18.348262%		16,042,024		16,676,390		(634,366)		212,993,362	7.83%
State	24.440972%		21,368,922		21,166,540		202,382		283,719,715	7.46%
State of ND	25.585406%		22,369,511		22,312,530		56,981		297,004,730	7.51%
Subtotal	99.999991%	\$	87,430,734	\$	87,950,051	\$	(519,317)	\$	1,160,836,490	7.58%
Judges System	100.000000%	\$	1,661,040	\$	1,650,095	\$	10,945		\$8,729,372	18.90%
Public Safety with Prior Ma	•			_		_		_		2.254
City	43.923535%	\$	2,858,521	\$	2,806,802	\$	51,719	\$	28,438,784	9.87%
County	45.788621%		2,979,901		3,049,194		(69,293)		29,646,356	10.29%
State	7.656127%		498,257		465,771		32,486		4,957,045	9.40%
State of ND	1.391310%		90,546		90,024		522		900,819	9.99%
Political Subdivision	1.240403%		80,725	_	84,822		(4,097)		803,113	10.56%
Subtotal	99.999996%	\$	6,507,950	\$	6,496,613	\$	11,337	\$	64,746,117	10.03%
Public Safety without Prior	-									
City	64.721444%	\$	667,315	\$	668,862	\$	(1,547)	\$	9,058,144	7.38%
County	30.342764%		312,851		341,511		(28,660)		4,246,647	8.04%
Political Subdivision	4.935793%		50,891		20,682		30,209		690,793	2.99%
Subtotal	100.000001%	\$	1,031,057	\$	1,031,055	\$	2	\$	13,995,584	7.37%
Total PERS		\$	96,630,781	\$	97,127,814	\$	(497,033)	\$	1,248,307,563	

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



² State of ND is National Guard.

Schedule of Pension Amounts by Employer Type

			Def	erred Outflows o	Resou	irces			Deferred Inflows of Resources						Pension Expense									
	Proportionate	Differences between Expected and Actual	Changes of	Net Differer between Projected a Actual Investr Earnings o Pension Pla	nd nent n	Changes in Proportion and Differences between Employer Contributions and Share of		otal Deferred Outflows of	Changes in Net Difference Proportion and between Differences Projected and between Differences Actual Investment Employer between Expected and Actual Changes of Pension Plan Share of Inflows of Experience Assumptions Investments Contributions Resources						Inflows of	S	roportionate share of Plan				tal Employer			
Employer Main System	Share	Experience	Assumptions	Investmen	.s	Contributions		Resources	_	Experience	_	Assumptions		investments	_	ontributions		Kesources	Pei	nsion Expense		ontributions		Expense
City County District Health Unit Political Subdivision	11.081085% 16.708217% 1.298149% 2.537900%	\$ 1,664,746 2,510,124 195,022 381,281	\$ 190,851,984 287,769,332 22,358,308 43,710,814	17,612	097 378	\$ 17,115,518 10,631,557 1,840,198 7,213,603	\$	221,312,797 318,523,110 25,761,906 53,980,894	\$	6,096,172 9,191,898 714,167 1,396,210	\$	118,317,670 178,401,053 13,860,912 27,098,287	\$	- - -	\$	15,333,033 18,313,054 875,844 2,603,542	\$	139,746,875 205,906,005 15,450,923 31,098,039	\$	42,083,811 63,454,576 4,930,118 9,638,464	\$	2,347,320 (2,558,367) 352,644 1,920,788	\$	44,431,131 60,896,209 5,282,762 11,559,252
School District	18.348262%	2,756,521	316,016,194	19,340		33,016,443		371,130,020		10,094,166		195,912,543		_		25,333,810		231,340,519		69,683,148		4,575,558		74,258,706
State	24.440972%	3,671,858	420,952,289	25,763		13,985,507		464,372,827		13,446,022		260,967,119		_		18,061,258		292,474,399		92,822,090		(4,322,267)		88,499,823
State of ND	25.585406%	3,843,779	440,663,134	26,969		22,574,455		494,050,888		14,075,619		273,186,751		_		24,677,547		311,939,917		97,168,418		(2,003,238)		95,165,180
Subtotal	99.999991%	\$ 15,023,331	\$ 1,722,322,055			\$ 106,377,281	\$	1,949,132,442	\$	55,014,254	\$	1,067,744,335	\$	-	\$	105,198,088	\$	1,227,956,677	\$	379,780,625	\$	312,438	\$	380,093,063
Judges System	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779	916	\$ -	\$	16,302,189	\$	132,062	\$	7,226,324	\$	-	\$	39,143	\$	7,397,529	\$	3,128,193	\$	(24,389)	\$	3,103,804
Public Safety with Prior Ma	in Service System ¹																							
City County State	43.923535% 45.788621% 7.656127%	\$ 11,531,167 12,020,799 2,009,949	\$ 30,785,016 32,092,215 5,366,007	\$ 2,452, 2,556, 427,		\$ 2,993,850 346,733 111,363	\$	47,762,405 47,016,253 7,914,782	\$	206,716 215,496 36,032	\$	20,531,756 21,403,579 3,578,804	\$	-	\$	1,034,166 2,194,386 401,062	\$	21,772,638 23,813,461 4,015,898	\$	8,392,120 8,748,480 1,462,796	\$	575,733 (538,869) (105,274)	\$	8,967,853 8,209,611 1,357,522
State of ND	1.391310%	365,258	975,138		681	111,303		1,418,077		6,548		650,358		_		87,880		744,786		265,827		(25,739)		240,088
Political Subdivision	1.240403%	325,642	869,371		255	6,436		1,270,704		5,838		579,818		_		57		585,713		236,993		11,947		248,940
Subtotal	99.999996%	\$ 26,252,815	\$ 70,087,747	\$ 5,583		\$ 3,458,382	\$	105,382,221	\$	470,630	\$	46,744,315	\$		\$	3,717,551	\$	50,932,496	\$	19,106,216	\$	(82,202)	\$	19,024,014
Public Safety without Prior	Main Service Syste	em								-														
City	64.721444%	\$ 265,229	\$ 5,437,093	\$ 527	342	\$ 66,472	\$	6,296,136	\$	299,637	\$	3,025,414	\$	-	\$	185,145	\$	3,510,196	\$	1,051,314	\$	(72,005)	\$	979,309
County	30.342764%	124,345	2,549,023	247	230	93,987		3,014,585		140,477		1,418,378		-		58,679		1,617,534		492,879		44,398		537,277
Political Subdivision	4.935793%	20,226	414,644	40,	216	25,243		500,329		22,851		230,724		-	_			253,575		80,177		5,346		85,523
Subtotal	100.000001%	\$ 409,800	\$ 8,400,760	\$ 814	788	\$ 185,702	\$	9,811,050	\$	462,965	\$	4,674,516	\$	-	\$	243,824	\$	5,381,305	\$	1,624,370	\$	(22,261)	\$	1,602,109
Total PERS		\$ 41,957,354	\$ 1,814,061,427	\$ 114,587	756	\$ 110,021,365	\$.	2,080,627,902	\$	56,079,911	\$	1,126,389,490	\$	-	\$	109,198,606	\$	1,291,668,007	\$	403,639,404	\$	183,586	\$	403,822,990

¹ State of ND is National Guard.



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

Schedule of Deferred Outflows/(Inflows) Proportionate **Employer Total Deferred** 2023 2024 2025 2026 2027 **Thereafter** Share **Main System** 11.081085% \$ 81,565,922 \$ 24,340,011 \$ 26,910,832 \$ 608,919 29,706,160 \$ City 481,017 County 16.708217% 112,617,105 30,991,463 37,026,343 44,118,282 District Health Unit 1.298149% 10,310,983 2,939,975 3,360,227 441,794 3,568,987 Political Subdivision 2.537900% 22,882,855 6,824,710 7,461,225 1,354,206 7,242,714 School District 139,789,501 41,089,014 46,198,168 3,153,754 49,348,565 18.348262% State 171,898,428 24.440972% 46,517,843 57,139,560 2,842,259 65,398,766 State of ND 182,110,971 51,027,237 61,595,631 2,579,855 66,908,248 25.585406% Subtotal 99.999991% \$ 721,175,765 \$ 203,730,253 239,691,986 \$ 11,461,804 \$ 266,291,722 \$ \$ 1,945,023 \$ \$ \$ \$ \$ **Judges System** 100.000000% \$ 8,904,660 3,732,222 1,591,994 1,635,421 Public Safety with Prior Main Service System¹ City 43.923535% \$ 25,989,767 6,007,686 5,667,299 \$ 6,125,901 \$ 4,083,359 2,560,277 \$ 1,545,245 County 45.788621% 23,202,792 5,153,458 4,996,877 5,660,473 3,591,049 2,192,852 1,608,083 7.656127% 3,898,884 853,132 825,444 943,339 613,613 384,364 278,992 State State of ND 1.391310% 146,770 142,658 166,617 104,934 63,630 673,291 48,682 **Political Subdivision** 1.240403% 684,991 165,861 158,434 155,933 99,285 61,220 44,258 Subtotal 99.999996% \$ 54,449,725 12,326,907 11,790,712 13,052,263 8,492,240 5,262,343 3,525,260 **Public Safety without Prior Main Service System** City 64.721444% \$ 2,785,940 \$ 551,015 \$ 671,035 \$ 412,817 \$ 616,786 \$ 534,287 \$ 30.342764% 333,180 340,378 189,706 285,799 247,988 County 1,397,051 **Political Subdivision** 4.935793% 246,754 52,692 59,274 37,630 52,483 44,675 \$ \$ Subtotal 100.00001% 4,429,745 936,887 1,070,687 640,153 955,068 826,950 \$ \$ **Total PERS** 788,959,895 220,726,269 254,145,379 26,789,641 277,684,053 6,089,293 3,525,260



¹ State of ND is National Guard.

Main System

Per						As of June 3	0, 2021		Current Estimated Liability u					
Store AD					Contribution	2021-2022				Contribution	2022-2023		Liability under Current Discount	
State Color Colo														
State Column Control Antinegement Augus 2,500				+ -,,				-,,						
Mate 11299 Mate														
Sect														
Seeder 1,000 50.														
Section of National Anthronous														
Select of the 0,1770 The Open from the 0,13160 1,100 5,100	State of ND	012000	State Treasurer's Office	480,200	7.26%	34,863	0.042406%	441,998	490,320	7.35%	36,039	0.042239%	1,216,511	
Select of No	State	012500	Attorney General's Office	12,209,326	7.26%	886,397	1.078190%	11,237,980	11,864,133	7.35%	872,014	1.022033%	29,435,231	
See Feb 0														
September Company Co														
Sees of No				,					,		,			
Seale Seal														
Seale Carbon Carbon Seale Carbon Car														
State 19320 NO Paletic Employee Retrement System 1.998,772 7.906 1454,110 0.172698 1.889,744 2.078,006 7.250 1315,740 0.4512578 1.889,744 1.989,745 1.989,843,146 1.989,745 1.989,843,146 1.989,745 1.989,843,146 1.989,843,146 1.989,843 1.98														
State Colicio Public Instruction 5,006,500 7,06 35,84,77 0.441278 4,601,302 4,833,684 7,376 3354,562 0.415508 11,964,007 13,144,007 14,144,007						,								
State 1,000 1,00														
State No. 10,000 No. 11,000 No. 13,000 No. 13,00														
State D. 2.240 Development 2.240 State 2.250 2.083.266 2.083.267 2.083.266 2.083.267 2.083.266 2.083.267 2.083.266 2.083.267 2.083														
State D. 2.240 Development 2.240 State 2.250 2.083.266 2.083.267 2.083.266 2.083.267 2.083.266 2.083.267 2.083.266 2.083.267 2.083	State of ND	022300	ND Youth Correctional Center	3,118,187	7.26%	226,380	0.275363%	2,870,110	2,452,579	7.35%	180,265	0.211277%	6,084,918	
State 0.2720 Simmark-State College 4,74,934 72,96 344,482 0.41991996 4,367,487 5,002,584 7,2396 19,0712 7,359 19	State of ND				7.26%					7.35%		0.131008%	3,773,118	
State Class	State	022600	Land Department	2,083,266	7.26%	151,245	0.183971%	1,917,531	2,036,343	7.35%	149,671	0.175420%	5,052,213	
State 0.2360 Wilston State College 994,302 7.266 7.266 7.266 7.266 3.48169% 3.552.51 3.065.556 7.35% 2.595.68 3.48670% 9.300.02575 5.586 0.23500 7.266 3.2816.0350 7.266 2.291.191 7.2	State	022700	Bismarck State College	4,744,934	7.26%	344,482	0.419019%	4,367,437	5,008,584	7.35%	368,131	0.431463%	12,426,422	
State 0.2360 University Of North Dakots 38,68,933 7,26% 2,807,36% 2,291,914 2,291,914 2,291,914 2,291,914 2,291,914 2,291,914 2,291,914 2,291,915 2,281,679 2,381,679 2,35% 2,381,635 2,391,548 3,481,679 2,35% 2,381,635 2,391,548 3,481,679 2,35% 2,35% 2,35% 2,	State		Lake Region State College	1,844,605				1,697,855						
State Q2500 Noth Dakots State University 31,559,099 7,26% 2,291,191 2,786944% 29,048,333 32,016,769 7,35% 2,382,633 2,792535% 80,046,868 5,846 Q2500 Q2500 Q10-lismon State University 2,099,716 7,26% 152,439 0,185423% 1,932,665 2,088,305 7,35% 153,160 0,179509% 5,169,979 5,1														
State Q2300 D35 Kollege O5 Serime S.077.898 7.26% 36.85% 0.448423% 4.878.915 5.056.741 7.35% 371.670 0.435612% 12.545.915 State Q2300 C35000														
State Q.2400 Oxidownos State University 3,00,710 7,26% 12,439 0.185423% 139,265 2,658,805 7,35% 153,160 0.179507% 5,169,977 5,737,811 5,140 0.179507% 1,737,811 1,														
State Q2400 Maywille State University 5,188,840 7,26% 21,7923 0,265,976% 2,762,889 3,078,940 5,319,753 235,869 0,265,976% 3,189,841 5,184 0,2420														
State Q.2400 Minot State University 5.388,840 7.26% 376,710 Q.58200% 4,776,030 5.331,763 93,903 0.45870% 13,348,85 State of NO Q.2500 ND State University 1,078,315 7.26% 78,26% 0.05250% 992,531 1,147,225 7.35% 83,365 0.08870% 2,347,781 State of NO Q.2500 School For The Bland 794,024 7.26% 58,466 0.070119% 73,0851 888,379 7.35% 65,296 0.075529% 2,20,085 State of NO Q.2500 School For The Bland 794,024 7.26% 55,126 0.070119% 73,981 888,379 7.35% 65,296 0.075529% 2,20,085 State of NO Q.2500 Carree & Technical Education 1,214,1572 7.26% 51,5247 0.191,109 1,075,393 7.35% 152,541 0.178784 1,179,309 State of NO Q.2300 Mental Health 1,272,276 1,523,41 0.12100 Mental Health 1,272,276 66,938 0.8148555														
State 0,020														
State of No											,			
State of No														
State of ND 02700 Career & Technical Education 2,141,577 7,26K 55,212 00,671,59K 699,99 72,435 7,35K 53,099 0,062,224K 1,792,381 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,784 51,049,078 512,641 0,176,785 512,64														
State of ND 02000 Caree & Technical Education 2,14,572 7,26K 155,478 0.189120N 1,971,199 2,075,393 7,35K 152,541 0.178784K 5,1649,989 5 tate of ND 030100 ND Department of Health 9,227,801 7,26K 66,938 0.14855K 8,493,655 9,275,806 7,35K 611,772 0.799062K 23,013,518 5 tate of ND 030300 Mental Health 9,227,801 7,26K 66,938 0.14855K 8,493,655 9,275,806 7,35K 611,772 0.799062K 23,013,518 5 tate of ND 031000 Life Skills and Transition Center 11,629,906 7,26K 844,351 1.027022K 10,704,656 11,631,974 7,35K 84,950 1.002034K 28,859,246 5 tate of ND 031200 North Dakotas State Hospital 16,148,761 7,26K 844,351 1.027022K 10,704,656 11,631,974 7,35K 84,950 1.002034K 28,859,246 5 tate of ND 031500 North Dakotas State of ND 031500 No Veterans Home 4,589,149 7,26K 333,172 0.405,262K 4,224,048 4,703,094 7,35K 16,59 0.018896K 564,803 5 tate of ND 031500 Veterans Affairs Department 4,556,89 7,26K 83,1631 0.038475K 401,025 48,9965 7,35K 36,102 0.042208K 15,161,161,161,161,161,161,161,161,161,1														
State of No	State	026100	ND Board Of Nursing	760,502	7.26%	55,212	0.067159%	699,999	722,435	7.35%	53,099	0.062234%	1,792,381	
State of ND	State of ND	027000	Career & Technical Education	2,141,572	7.26%	155,478	0.189120%	1,971,199	2,075,393	7.35%	152,541	0.178784%	5,149,098	
State of ND 031000 Life Salis and Transition Center 11,629,966 7.26% 844,311 1.077022% 10,704,656 11,631,974 7.35% 854,950 1.002034% 28,859,246 NO 031200 North Dakota State Hospital 16,148,761 7.26% 333,172 0.405267% 4,124,048 4,703,094 7.35% 334,677 0.405147% 11,685,093 1.002034% 1.00	State of ND		ND Department Of Health					13,044,798	14,757,166					
State of ND 031200 ND Veterans Home 1,148,761 7,26% 1,172,400 1,146,6077% 14,864,008 15,163,569 7,35% 1,188,022 1,304,077% 1,062,609 1														
State of ND 031200 Oberations Home 4,889,149 7,26% 333,172 0.405,526% 4,224,048 4,703,094 7,35% 345,677 0.405,147% 11,668,503 State of ND 031000 Indian Affairs Commission 119,988 7,26% 8,711 0.010596% 110,442 220,399 7,35% 16,199 0.018986% 546,609 State of ND 032500 Department Of Human Services 83,506,676 7,26% 6,662,585 7,374,869% 76,663,088 86,360,109 7,35% 6,347,648 7,439472 214,261,747 State of ND 035000 Protectina & Advocacy Project 1,803,273 7,726% 6,662,585 7,374,869% 7,6863,088 86,360,109 7,35% 6,347,648 7,439472 214,261,747 State 038000 Job Service North Dakota 9,704,917 7,26% 704,577 0.857,029% 8,392,818 9,178,143 7,35% 674,594 0.7906,949% 22,771,218 State of ND 040500 Industrial Commission 7,082,189 7,26% 514,167 0.625419% 6,518,746 7,045,931 7,35% 517,876 0.606970% 17,481,140 State of ND 040500 ND Department Of Labor 62,730 7,26% 45,428 0.055257% 575,944 582,040 7,35% 42,780 0.050140% 1,444,065 State of ND 040500 Public Service Commission 2,934,649 7,26% 43,428 0.055257% 575,944 582,040 7,35% 517,876 0.606970% 1,444,065 State of ND 040500 Public Service Commission 461,243 7,26% 33,486 0.040732% 42,4550 476,500 7,35% 35,023 0.041048% 1,182,210 State of ND 041200 Aeronautics Commission 461,243 7,26% 59,966 0.061940% 646,164 652,512 7,35% 47,960 0.055211% 1,618,914 State of ND 041300 Department of Labor 2,000,2456 7,26% 5,000,600,600 3,000,600														
Sate of ND 031600 Indian Affairs Commission 119,988 7,26% 8,711 0,010,966% 110,442 220,399 7,35% 16,199 0,018,986% 566,809 50,000 50,00														
Salte of ND 032100 Veterans Affairs Department 435,689 7.26% 31,631 0.038475% 401,025 489,965 7.35% 36,012 0.042208% 1.215,619 State of ND 035000 Department Of Human Services 83,506,676 7.26% 6,062,585 7.3743699% 7.868,088 86,360,109 7.35% 6,347,468 7.43472% 214,617,47 State of ND 036000 Protection & Advocacy Project 1,803,253 7.26% 130,916 0.159243% 1,659,791 1,801,153 7.35% 674,594 0.790649% 22,771,218 State 040100 Insurance Department 2,137,668 7.26% 704,577 0.8570.97% 8,393,2818 9,178,143 7.35% 674,594 0.790649% 22,771,218 State of ND 040500 Industrial Commission 7,082,189 7.26% 514,167 0.625419% 6,518,746 7,045,931 7.35% 517,876 0.606970% 17,481,140 State of ND 040600 Advocacy Project 0.625,730 7.26% 54,5428 0.055257% 575,944 582,040 7.35% 517,876 0.606970% 17,481,140 State of ND 040600 Advocacy Project 0.625,730 7.26% 213,056 0.259155% 2,701,174 2,931,261 7.35% 251,448 0.252513% 7,272,481 State of ND 041000 Advocacy Project 0.461,243 7.26% 33,486 0.040732% 424,550 476,500 7.35% 350,000 0.051408% 1,822,100 State of ND 041200 Department of Financial Institutions 2,303,456 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.055211% 1,882,100 State of ND 041300 Department of Financial Institutions 2,303,456 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.055211% 1,618,914 State of ND 041400 ND Securities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.055211% 1,618,914 State of ND 041500 State Board Of Cosmetology 106,983 7.26% 7,767 0.009448% 8,877 84,288 7.35% 61,95 0.009261% 1,618,914 State 04700 ND State Board Of Cosmetology 106,983 7.26% 19,965 0.069486% 1,391,174 1,042,9137 7.35% 15,135 0.039417% 1,050,562 State of ND 041600 041600				.,,		,			, ,				, ,	
Sate of ND 03500 Operatment Of Human Services 83,506,676 7.26% 6,062,585 7.374,809% 76,863,088 86,360,109 7.35% 6,347,468 7.439472% 214,261,747 State OND O36000 Protection & Advocacy Project 1,803,253 7.26% 130,916 0.159243% 1,659,791 1,801,153 7.35% 132,385 0.159160% 4,468,711 State OND Insurance Department 2,137,668 7.26% 155,155 0.188775% 1,967,603 2,232,843 7.35% 171,133 0.200757% 5,776,694 State of ND O40500 Industrial Commission 7,082,189 7.26% 155,155 0.188775% 1,967,603 2,232,843 7.35% 171,133 0.200757% 5,776,694 State of ND O40500 ND Department Of Labor 625,730 7.26% 45,428 0.055527% 575,944 582,040 7.35% 42,780 0.059140% 1,444,965 State of ND O40500 Public Service Commission 2,934,649 7.26% 13,056 0.259155% 2,701,174 2,931,261 7.35% 251,548 0.055131% 7.272,543 State of ND O41200 Aeronautics Commission 461,243 7.26% 33,466 0.040727% 44,550 476,500 7.35% 35,023 0.041048% 1,182,210 State of ND O41200 Department Of Human Services 333,288 7.26% 34,466 0.040727% 44,4550 476,500 7.35% 45,379 0.191080% 5,527,078 State of ND O41200 ND Securities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.096211% 1,618,914 State of ND O41400 ND Securities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.096211% 1,618,914 State of ND O41400 ND Securities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.096211% 1,618,914 State of ND O41400 ND Securities Department 702,017 7.26% 50,966 0.061994% 696,164 652,512 7.35% 47,960 0.096211% 1,618,914 State of ND O41400 ND Securities Department 702,017 7.26% 7.96% 7.96% 7.96% 0.09448% 9.877 84,288 7.35% 61,3739 0.094916% 1,618,914 1,618,914 1,618,914 1,618,914 1,618,914														
State of ND 036000 Protection & Advocacy Project 1,803,253 7,26% 130,916 0.1592/34% 1,659,791 1,801,153 7,35% 132,385 0.1516/06% 4,468,711 State 040100 Insurance Department 2,137,668 7,26% 155,195 0.188775% 1,967,603 2,328,343 7,35% 171,133 0.200575% 5,776,694 State of ND 040500 Industrial Commission 7,027,189 7,26% 151,167 0.625419% 65,18,746 7,045,931 7,35% 217,876 0.609079% 17,481,140 State of ND 040500 ND Epartment Of Labor 625,730 7,26% 45,428 0.055257% 575,944 82,040 7,35% 217,676 0.609079% 17,481,440 State of ND 041000 Aeronautics Commission 2,934,669 7,26% 213,056 0.259155% 2,701,174 2,931,261 7,35% 25,2513% 7,272,543 State of ND 041000 Aeronautics Commission 461,243 7,26% 167,231 0.040732% 424,550														
State Old Ol														
State 040100 Insurance Department 2,137,668 7,26N 155,195 0.188775% 1,967,603 2,238,443 7,35% 171,133 0.200575% 5,776,698 State of ND 0.40600 ND Lognatment Of Labor 625,730 7,26% 45,428 0.055257% 575,444 582,040 7,35% 42,780 0.050140% 1,444,065 State of ND 0.40500 Public Service Commission 2,934,649 7,26% 42,505 0.055257% 575,944 582,040 7,35% 42,780 0.050140% 1,444,065 State of ND 0.41200 Aeronautics Commission 461,243 7,26% 215,056 0.259155% 2,701,174 2,931,261 7,35% 215,448 0.252513% 7,272,443 State of ND 0.41200 Department Of Financial Institutions 2,30,456 7,26% 167,231 0.040324% 42,550 476,500 7,35% 163,739 0.191908% 5,527,078 State of ND 0.41400 ND Search Evaluation 7,02,07 7,26% 167,231 0.0249149%														
State of ND 0.40600 ND Department Of Labor 625,730 7.26% 45,428 0.055277% 575,944 582,040 7.35% 42,780 0.0501.0% 1,444,065 State of ND 0.40200 Public Service Commission 2.93,469 7.26% 13.056 0.293155% 2,701,174 2,931.261 7.35% 215,448 0.052313% 7.275,253 State of ND 041200 Aeronautics Commission 461,243 7.26% 167,251 0.203415% 2,120,196 2.227,735 7.35% 150,239 0.041040% 1,182,210 State of ND 041300 Department Of Financial Institutions 2,303,456 7.26% 167,251 0.029415% 2120,196 2,227,735 7.35% 163,739 0.191908% 5,527,078 State of ND 04100 ND Search Exemptor 70,071 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.056211% 1,618,914 State 0.4200 ND State Board Of Commetology 10,698 7.26% 24,149 0.029423%	State				7.26%					7.35%				
State of ND 040900 Public Service Commission 2,94,649 7.26% 213,056 0.259155% 2,701,174 2,931,261 7.35% 215,448 0.255133% 7,272,543 State of ND 041200 Aeronautics Commission 461,243 7.26% 33,486 0.040722% 424,550 476,500 7.35% 35,023 0.04108% 1,122,105 State of ND 041200 Department Of Financial Institutions 2,203,456 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.052111% 1,618,914 State of ND 041200 ND Securities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.052911% 1,618,914 State 042700 ND State Board Of Cosmetology 106,983 7.26% 7,767 0.004484% 98,477 84,288 7,35% 61,95 0.0076011% 209,122 State 047200 ND State Plumbing Board 411,120 7.26% 819,605 0.996946% 10	State of ND	040500	Industrial Commission	7,082,189	7.26%	514,167	0.625419%	6,518,746	7,045,931	7.35%	517,876	0.606970%	17,481,140	
State of ND 041200 Aeronautics Commission 461,248 7.26N 33,486 0.040732% 424,550 476,500 7.35% \$50,23 0.041048 1,182,210 State of ND 041300 Department of Financial Institutions 2,203,456 7.26% 50,966 0.061994% 666,164 652,512 7.35% 47,960 0.056211% 1,618,914 State of ND 041400 ND Scurities Department 702,017 7.26% 50,966 0.061994% 666,164 652,512 7.35% 47,960 0.056211% 1,618,914 State 042700 ND State Board Of Law Examiners 333,288 7.26% 7,767 0.099484% 98,477 84,288 7.35% 25,513 0.029901% 861,198 State 042700 ND State Board Of Law Examiners 411,120 7.26% 29,847 0.036030% 378,407 423,444 7.35% 47,960 0.099424% State 047200 ND State Board Of Law Examiners 11,128,9323 7.26% 819,605 0.998446% 1.93,117 <	State of ND	040600	ND Department Of Labor		7.26%	45,428	0.055257%	575,944	582,040	7.35%	42,780	0.050140%	1,444,065	
State of ND 041300 Department OF Innancial Institutions 2,303,456 7,26% 167,291 0,20315/M 2,120,196 2,227,735 7,35% 163,739 0,191908% 5,527,078 State OND 041400 ND Securities Department 702,017 7,26% 50,966 0,061994% 646,164 652,512 7,35% 47,960 0,05211% 1,618,914 State 042700 ND State Board Of Cosmetology 106,983 7,26% 7,767 0,009448% 98,477 84,288 7,35% 6,195 0,007261% 209,122 State 047200 ND State Plumbing Board 411,120 7,26% 7,767 0,009448% 98,477 84,288 7,35% 6,195 0,007261% 209,122 State 047200 ND State Plumbing Board 411,120 7,26% 819,605 0,996946% 10,391,174 10,429,137 7,35% 76,624 0,88416% 25,874,979 State 047200 Public Finance Authority 20,6570 7,26% 150,04 0,818,251% 190,230														
State 04700 Descrities Department 702,017 7.26% 50,966 0.061994% 646,164 652,512 7.35% 47,960 0.052011% 1,618,918 State 042600 State Board Of Law Examiners 333,288 7.26% 24,197 0.029432% 366,770 347,112 7.35% 25,513 0.029020% 861,198 State 042700 ND State Board Off Commetology 10.9933 7.26% 29,847 0.036030% 378,407 423,444 7.35% 45,10 0.075617 20,9122 State 047300 Bank Of North Disdrat 411,120 7.26% 29,847 0.036030% 378,407 423,444 7.35% 31,123 0.036477% 1,050,562 State 047200 Public Finance Authority 206,570 7.26% 15,004 0.018251% 190,230 211,410 7.35% 15,339 0.018211% 524,518 State 047300 Public Finance Authority 2,6670 7.26% 15,004 0.018251% 190,230 211,410 7														
State 042600 State Board Of Law Examiners 333,288 7.26% 24,197 0.029432% 306,770 347,112 7.35% 25,13 0.029902% 861,198 State 042700 ND State Board Of Conventedolgy 106,983 7.26% 7,767 0.009448% 98,477 84,288 7.35% 6,95 0.007261% 209,122 State 04200 ND State Plumbing Board 411,120 7.26% 819,605 0.99646% 10,391,174 10,429,137 7.35% 766,542 0.898416% 25,874,979 State 047100 Bank Of North Dakota 11,289,323 7.26% 819,605 0.99646% 10,391,174 10,429,137 7.35% 766,542 0.898416% 25,874,979 State 047200 Public Finance Agency 2,627,418 7.26% 19,051 0.232024% 2,418,387 3,004,869 7.35% 25,539 0.018215 514 State 047300 Mill & Elevator Association 9,206,923 7.26% 668,423 0.813052% 8,474,445 9,			· ·											
State 042700 ND State Pounding Board 106,983 7.26% 7.767 0.009448% 98,477 84,288 7.35% 6,195 0.007261% 209,127 State 047200 ND State Plumbing Board 411,120 7.26% 819,605 0.996946% 10,391,174 10,429,137 7.35% 765,642 0.988416% 25,874,979 State 047200 Public Finance Authority 206,670 7.26% 15,004 0.018251% 190,230 211,410 7.35% 15,539 0.018212% 524,518 State 047300 Housing Finance Aeency 2,627,418 7.26% 190,751 0.232024% 2,418,387 3,004,869 7.35% 15,539 0.018212% 524,518 State 047500 Mill & Elevator Association 9,206,923 7.26% 668,423 0.813052% 8,474,445 9,733,537 7.35% 7.5,155 0.838493% 2,4149,157 State of ND 06500 Workforce Safety & Insurance 15,126,728 7.26% 199,7520 0.726608% 7,357,524								, .						
State 042800 ND State Plumbing Board 411,120 7.26k 29,847 0.036,050% 378,407 423,444 7.35k 31,123 0.036,477k 1,050,052 State 047100 Bank Of Morth Dakota 11,289,323 7.26k 819,605 0.996,946k 10,391,174 10,429,137 7.35k 7.35k 0.898,816k 25,745,799 State 047200 Public Finance Authority 206,670 7.26k 15,004 0.018251k 190,230 21,1410 7.35k 15,539 0.018212k 524,518 State 047300 Housing Finance Agency 2,677,418 7.26k 190,751 0.232024k 2,418,387 3,004,669 7.35k 220,658 0.258844k 7.455,168 State 047500 Mill & Elevator Association 9,006,923 7.26k 1,098,166 1,335600k 13,923,103 14,763,003 7.35k 1,085,081 1,271756k 36,627,420 State of ND 050200 Field Services Division 8,230,309 7.26k 9,97,520 0,7268008k 7,57														
State 047100 Bank Of North Dakota 11,289,323 7.26% 819,605 0.996946% 10,391,174 10,429,137 7.35% 766,542 0.888416% 25,874,979 State 047200 Public Finance Authority 206,670 7.26% 15,004 0.018251% 190,230 211,410 7.35% 15,539 0.018212% 524,518 State 047300 Housing Finance Agency 2,627,7418 7.26% 190,751 2,32024% 2,418,387 3,004,869 7.35% 22,0858 0,285854% 7,455,168 State 047500 Mill & Elevator Association 9,206,923 7.26% 668,423 0,813052% 8,474,445 9,733,537 7.35% 715,415 0,838493% 24,149,157 State of ND 068500 Workforce Safety, Rusurace 15,126,528 7.26% 597,520 0,726608% 7,575,524 8,466,570 7,35% 622,293 0,729351% 21,005,794 State of ND 05020 Field Services Division 8,230,309 7,26% 597,520 0,726608%														
State 047200 Public Finance Authority 206,670 7.26% 15,04 0.018215% 190,230 211,410 7.35% 15,539 0.018212% 524,518 State 047300 Housing Finance Agency 2,627,418 7.26% 190,751 2,320,24% 2,418,387 3,04,869 7.35% 220,858 0.258,854 7,455,168 State 047500 Mill & Elevator Association 9,069,23 7.26% 668,423 0.813052% 8,74,445 9,735,37 7.35% 7,5415 0.838493% 24,149,157 State of NO 063200 Workforce Safety & Insurance 15,126,528 7.26% 1,098,168 1,335,800% 13,023,103 14,763,003 7,35% 21,085,108 12,271,576 36,627,420 State of NO 05020 Field Services Division 8,230,309 7,26% 0,726808% 7,575,524 8,665,70 7,35% 62,2293 0,729351% 21,005,794			=											
State 047300 Housing Finance Agency 2,627,418 7,26% 190,751 0.232024% 2,418,387 3,004,869 7,35 220,858 0.258854% 7,455,168 State 047500 Mill & Elevator Association 9,206,923 7,26% 668,423 0.813052% 8,474,445 9,733,537 7,35% 715,415 0.838493% 24,149,157 State of ND 069200 Workforce Safety & Insurance 15,126,528 7,26% 19,098,186 13,328,103 13,763,003 7,35% 1,085,081 12,217,556 36,627,420 State of ND 05020 Field Services Division 8,230,309 7,26% 597,520 0.726808% 7,575,524 8,466,570 7,35% 62,2293 0.729351% 21,005,794														
State 047500 Mill & Elevator Association 9,206,923 7,26% 668,423 0.813052% 8,474,445 9,733,537 7,35% 715,415 0.838493% 24,149,157 State 0.48500 Workforce Safety & Insurance 15,126,528 7,26% 1,99,160 1,335805% 13,923,103 14,765,003 7,35 1,085,081 1,271756% 36,627,420 State of ND 05020 Field Services Division 8,230,309 7,26% 597,520 0,726608% 7,575,524 8,466,570 7,35% 62,2293 0,729351% 21,005,794														
State 048500 Workforce Safety & Insurance 15,126,528 7.26% 1,098,186 1.335805% 13,923,103 14,763,003 7.35% 1,085,081 1.21756% 36,627,420 State of ND 050200 Field Services Division 8,230,309 7.26% 597,520 0.726808% 7,575,524 8,466,570 7.35% 622,293 0.729351% 21,005,794														
State of ND 050200 Field Services Division 8,230,309 7.26% 597,520 0.726808% 7,575,524 8,466,570 7.35% 622,293 0.729351% 21,005,794														
State of ND 050400 Highway Patrol 1,827,796 7.26% 132,698 0.161410% 1,682,377 1,781,132 7.35% 130,913 0.153435% 4,419,030	State of ND		Field Services Division		7.26%									
	State of ND	050400	Highway Patrol	1,827,796	7.26%	132,698	0.161410%	1,682,377	1,781,132	7.35%	130,913	0.153435%	4,419,030	

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



					As of June 30, 20	021								
Employer Type	Employer ID	Employer	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate		
State of ND	051600	Heart River Correctional Center	\$ -	7.26%	\$ -	0.000000%		\$ 936,940	7.35%	\$ 68,865		\$ 2,324,559		
State of ND	051700	Department Of Corrections Transitional Services	2,572,760	7.26%	186,782	0.227197%	2,368,076	2,333,850	7.35%	171,538	0.201049%	5,790,345		
State of ND	051800	James River Correctional Ctr	9,876,629	7.26%	717,043	0.872193%	9,090,872	8,342,839	7.35%	613,199	0.718692%	20,698,808		
State of ND	051900	State Penitentiary	12,880,379	7.26%	935,116	1.137450%	11,855,648	10,581,525	7.35%	777,742	0.911543%	26,253,045		
State	052000	Rough Rider Industries	1,559,542	7.26%	113,223	0.137721%	1,435,467	1,587,180	7.35%	116,658	0.136727%	3,937,829		
State of ND	053000	Department Of Corrections And Rehabilitation	8,298,748	7.26%	602,489	0.732852%	7,638,520	8,408,606	7.35%	618,033	0.724357%	20,861,964		
State of ND	054000	Adjutant General ND National Guard	10,807,424	7.26%	784,619	0.954390%	9,947,612	10,667,472	7.35%	784,059	0.918947%	26,466,286		
State of ND State of ND	060100 060200	Department Of Commerce Dept Of Agriculture	3,897,053 4,195,754	7.26% 7.26%	282,926 304,612	0.344144% 0.370522%	3,587,015 3,861,953	4,017,885 4,733,804	7.35% 7.35%	295,315 347,935	0.346120% 0.407792%	9,968,486 11,744,681		
State of ND	060200	Milk Marketing Board	70,300	7.26%	5,104	0.006208%	64.706	61,500	7.35%	4,520	0.005298%	152,586		
State of ND	060800	ND Oilseed Council	34,602	7.26%	2,512	0.003056%	31,853	35,640	7.35%	2,620	0.003238%	88,418		
State	061100	ND Soybean Council	392,818	7.26%	28,519	0.034689%	361,564	435,223	7.35%	31,989	0.037492%	1,079,795		
State of ND	061400	ND Corn Utilization Council	155,796	7.26%	11,311	0.013758%	143,400	165,300	7.35%	12,150	0.014240%	410,121		
State of ND	061600	State Seed Department	1,549,345	7.26%	112,482	0.136821%	1,426,086	1,476,562	7.35%	108,527	0.127198%	3,663,387		
State	062400	Beef Commission	206,316	7.26%	14,979	0.018220%	189,907	252,103	7.35%	18,530	0.021717%	625,464		
State of ND	062500	ND Wheat Commission	474,492	7.26%	34,448	0.041902%	436,745	481,432	7.35%	35,385	0.041473%	1,194,450		
State of ND	062600	ND Barley Council	152,004	7.26%	11,035	0.013423%	139,908	152,004	7.35%	11,172	0.013094%	377,116		
State	066500	State Fair Association	1,039,021	7.26%	75,433	0.091755%	956,363	1,084,960	7.35%	79,745	0.093464%	2,691,825		
State of ND	067000	Racing Commission	134,412	7.26%	9,758	0.011870%	123,721	139,014	7.35%	10,218	0.011975%	344,888		
State of ND	070100	Historical Society	4,384,116	7.26%	318,287	0.387156%	4,035,329	4,397,471	7.35%	323,214	0.378819%	10,910,239		
State of ND	070900	ND Council On The Arts	354,826	7.26%	25,760	0.031334%	326,594	346,399	7.35%	25,460	0.029840%	859,412		
State of ND State of ND	072000 075000	Game & Fish Department Parks & Recreation Department	11,296,689 3,827,324	7.26% 7.26%	820,140 277,864	0.997596% 0.337986%	10,397,949 3,522,830	11,924,342 3,683,473	7.35% 7.35%	876,439 270,735	1.027220% 0.317312%	29,584,620 9,138,797		
State of ND	073000	Water Commission	6,205,816	7.26%	450.542	0.537986%	5,712,099	5,954,521	7.35%	437,657	0.512951%	14,773,330		
State	080100	Department Of Transportation	59,520,816	7.26%	4,321,211	5.256208%	54,785,485	59,887,492	7.35%	4,401,731	5.158995%	148,582,491		
State	090000	ND State Board Of Accountancy	108,175	7.26%	7,854	0.009553%	99,571	112,968	7.35%	8,303	0.009732%	280.288		
State	090100	Board Of Medical Examiners	289,002	7.26%	20,982	0.025521%	266,006	327,984	7.35%	24,107	0.028254%	813,734		
State	090200	Board Of Pharmacy	271,596	7.26%	19,718	0.023984%	249,985	282,456	7.35%	20,761	0.024332%	700,778		
State	090600	Real Estate Commission	193,133	7.26%	14,021	0.017055%	177,764	245,898	7.35%	18,074	0.021183%	610,085		
State	090900	Electrical Board	1,636,856	7.26%	118,836	0.144549%	1,506,635	1,660,998	7.35%	122,083	0.143086%	4,120,972		
State	099501	ND System Information Technology Services	2,298,302	7.26%	166,857	0.202960%	2,115,453	2,360,489	7.35%	173,496	0.203344%	5,856,443		
District Health Unit	100002	McIntosh District Health Unit	133,104	7.26%	9,663	0.011754%	122,512	137,481	7.35%	10,105	0.011843%	341,086		
District Health Unit	100003	Wells County Dist Health Unit	312,251	7.26%	22,669	0.027574%	287,404	265,225	7.35%	19,494	0.022848%	658,038		
District Health Unit	100004	Central Valley Health Unit	1,083,547	7.26%	78,666	0.095687%	997,346	1,213,699	7.35%	89,207	0.104554%	3,011,225		
District Health Unit District Health Unit	100005 100006	Dickey County Health District Emmons County Public Health	253,975 240,790	7.26% 7.26%	18,439 17,481	0.022428% 0.021264%	233,767 221,635	292,339 155,714	7.35% 7.35%	21,487 11,445	0.025183% 0.013414%	725,287 386,332		
District Health Unit	100006	Rolette County Public Health	555,903	7.26%	40,359	0.021264%	511,676	656,601	7.35%	48,260	0.013414%	1,629,052		
District Health Unit	100007	Towner County Public Health Unit	143.685	7.26%	10,432	0.012689%	132,258	131,561	7.35%	9,670	0.011333%	326,398		
District Health Unit	100009	Nelson-Griggs District Health Unit	165,623	7.26%	12.024	0.014626%	152,447	209,407	7.35%	15,391	0.011035%	519,535		
District Health Unit	100010	First District Health Unit	2,227,874	7.26%	161,744	0.196741%	2,050,633	2,323,001	7.35%	170,741	0.200114%	5,763,416		
District Health Unit	100011	Lake Region District Health Unit	1,054,466	7.26%	76,554	0.093119%	970,580	1,175,863	7.35%	86,426	0.101294%	2,917,335		
District Health Unit	100012	Garrison Diversion Conservancy District	2,044,168	7.26%	148,407	0.180518%	1,881,540	2,128,991	7.35%	156,481	0.183401%	5,282,071		
District Health Unit	100013	Upper Missouri Health Unit	1,386,387	7.26%	100,652	0.122430%	1,276,089	1,534,234	7.35%	112,766	0.132166%	3,806,469		
District Health Unit	100014	Kidder County District Health Unit	69,278	7.26%	5,030	0.006118%	63,768	102,902	7.35%	7,563	0.008864%	255,289		
District Health Unit	100015	Southwestern District Health Unit	1,437,642	7.26%	104,373	0.126956%	1,323,263	1,678,976	7.35%	123,405	0.144635%	4,165,584		
District Health Unit	100017	City-County Health District	697,491	7.26%	50,638	0.061595%	642,005	668,150	7.35%	49,109	0.057558%	1,657,709		
District Health Unit District Health Unit	100018 100019	Sargent County District Health Unit Traill District Health Unit	122,310 187,248	7.26% 7.26%	8,880 13,594	0.010801% 0.016536%	112,579 172,355	156,496 206,551	7.35% 7.35%	11,502 15,181	0.013481% 0.017793%	388,262 512,450		
District Health Unit	100019			7.26%	11,451	0.016536%	1/2,355	174,821	7.35%		0.017793%	433,738		
District Health Unit	100021	Cavalier County Health Dist Walsh County Health District	157,727 452,486	7.26%	32,850	0.013929%	416,482	378,920	7.35%	12,849 27,851	0.032642%	940,111		
District Health Unit	100022	Custer Health Unit	1,415,784	7.26%	102,786	0.125026%	1,303,147	1,478,493	7.35%	108,669	0.127364%	3,668,168		
Political Subdivision	100024	Southeast Water Users District	525.848	7.26%	38,177	0.046437%	484,013	545,435	7.35%	40,089	0.046986%	1,353,228		
City	200002	City Of Mcville	110,361	7.26%	8,012	0.009746%	101,583	115,009	7.35%	8,453	0.009907%	285,328		
City	200003	City Of Drayton	49,581	7.26%	3,600	0.004378%	45,632	218,426	7.35%	16,054	0.018816%	541,913		
City	200004	City Of Fessenden		7.26%	-	0.000000%			7.35%		0.000000%	-		
City	200005	City Of Westhope	112,080	7.26%	8,137	0.009898%	103,167	161,706	7.35%	11,885	0.013930%	401,193		
City	200006	City Of Belfield	161,543	7.26%	11,728	0.014266%	148,695	95,798	7.35%	7,041	0.008252%	237,663		
City	200007	City of Beulah	521,102	7.26%	37,832	0.046018%	479,646	617,772	7.35%	45,406	0.053218%	1,532,714		
City	200008	City Of Rolla	350,473	7.26%	25,444	0.030950%	322,592	469,413	7.35%	34,502	0.040437%	1,164,613		
City	200009	City of New Town	1,248,310	7.26%	90,627	0.110237%	1,149,001	1,083,057	7.35%	79,605	0.093300%	2,687,102		
City	200010 200011	City Of Cavalier City Of Harvey	514,808 596,058	7.26% 7.26%	37,375 43,274	0.045462% 0.052637%	473,851 548,636	593,396 541,789	7.35% 7.35%	43,615 39,821	0.051118% 0.046672%	1,472,232 1,344,185		
City	200011	City Of Harvey City Of Napoleon	168.240	7.26%	12.214	0.052637%	154,855	170.766	7.35%	12,551	0.046672%	1,344,185 423,687		
City	200012	City Of Napoleon City Of Grand Forks	17,405,321	7.26%	1,263,626	1.537042%	16,020,597	18,484,767	7.35%	1,358,630	1.592366%	45,861,201		
City	200014	City or Gradu Forks	17,400,321	7.20%	1,203,020	1.33704270	10,020,397	10,404,707	7.3370	1,330,030	1.332300%	43,001,201		

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



				As of June 30, 2021					As of June 30, 2022				
					Current Contribution	Estimated 2021-2022	Proportionate	Net Pension Liability under Current Discount		Current Contribution	Estimated 2022-2023	Proportionate	Net Pension Liability under Current Discount
Employer Type	Employer ID		Employer	2021 Payroll ¹	Rate	Contribution	Share	Rate	2022 Payroll ¹	Rate	Contribution	Share	Rate
City	200015 200016	City Of Killdeer City Of Ellendale		\$ 777,247 293,584	7.26% 7.26%	\$ 56,428 21,314	0.068638% 0.025926%	\$ 715,414 270,227	\$ 909,194	7.35% 7.35%	\$ 66,826 24,069	0.078322% 0.028209%	\$ 2,255,726 812,438
City City	200016	City of Wishek		293,584 257,749	7.26%	18,713	0.025926%	270,227	327,464 260,264	7.35%	19,129	0.028209%	812,438 645,711
City	200017	City Of Wishek City Of Granville		257,749	7.26%	10,/15	0.000000%	237,230	53,166	7.35%	3,908	0.004580%	131,907
City	200019	City Of Linton		263,297	7.26%	19,115	0.023251%	242,345	272,153	7.35%	20,003	0.023445%	675,232
City	200020	City Of Finley		77,039	7.26%	5,593	0.006803%	70,908	100,188	7.35%	7,364	0.008631%	248,579
City	200021	City Of Wilton		132,711	7.26%	9,635	0.011720%	122,158	140,762	7.35%	10,346	0.012126%	349,237
City	200022	City Of Ray		219,096	7.26%	15,906	0.019348%	201,664	223,554	7.35%	16,431	0.019258%	554,643
City	200025	City Of Medora		263,027	7.26%	19,096	0.023228%	242,106	282,267	7.35%	20,747	0.024316%	700,317
City	200026	City of Velva		197,830	7.26%	14,362	0.017470%	182,090	206,741	7.35%	15,195	0.017810%	512,940
City	200028	City Of Thompson		138,339	7.26%	10,043	0.012217%	127,338	149,331	7.35%	10,976	0.012864%	370,492
City	200029 200030	City Of Williston		13,425,058 647,799	7.26% 7.26%	974,659 47,030	1.185550% 0.057206%	12,356,994 596,258	12,735,473 626,434	7.35% 7.35%	936,057 46,043	1.097094% 0.053964%	31,597,038 1,554,199
City City	200030	City Of Bowman City Of Tioga		1,056,737	7.26%	76,719	0.057206%	972,664	1,087,672	7.35%	46,043 79,944	0.053964%	2,698,536
City	200031	City Of Rhame		52,940	7.26%	3,843	0.004675%	48,728	69,371	7.35%	5,099	0.005976%	172,113
City	200035	City Of Fargo		38,059,358	7.26%	2,763,109	3.360974%	35,031,450	38,749,407	7.35%	2,848,081	3.338059%	96,138,322
City	200036	City Of Jamestown		5,560,181	7.26%	403,669	0.491013%	5,117,831	5,786,381	7.35%	425,299	0.498466%	14,356,153
City	200037	City Of Beach		280,528	7.26%	20,366	0.024773%	258,209	286,270	7.35%	21,041	0.024661%	710,253
City	200038	City Of Glenburn		65,602	7.26%	4,763	0.005793%	60,380	27,760	7.35%	2,040	0.002391%	68,862
City	200040	City Of Kulm		84,115	7.26%	6,107	0.007428%	77,422	88,572	7.35%	6,510	0.007630%	219,749
City	200041	City Of Harwood		159,774	7.26%	11,600	0.014109%	147,058	99,728	7.35%	7,330	0.008591%	247,427
City	200043	City of Dickinson		5,149,095	7.26%	373,824	0.454710%	4,739,445	5,329,150	7.35%	391,693	0.459078%	13,221,752
City	200045 200046	City Of Mapleton		107,808	7.26% 7.26%	7,827	0.009520% 0.232412%	99,227	199,021	7.35% 7.35%	14,628	0.017145%	493,787
City City	200046	City Of Wahpeton City Of Bottineau		2,631,808 570,631	7.26%	191,069 41.428	0.232412%	2,422,432 525,236	2,652,990 557,643	7.35%	194,995 40,987	0.228541%	6,582,133 1,383,526
City	200047	City Of Elgin		65,163	7.26%	41,428	0.030392%	59,974	70,902	7.35%	5,211	0.006108%	1,565,526
City	200050	City Of Rugby		614,090	7.26%	44,583	0.054230%	565,240	638,685	7.35%	46,943	0.055019%	1,584,584
City	200051	City Of New Salem		125,408	7.26%	9,105	0.011075%	115,435	132,526	7.35%	9,741	0.011416%	328,788
City	200052	City Of Walhalla		289,416	7.26%	21,012	0.025558%	266,391	310,927	7.35%	22,853	0.026785%	771,426
City	200053	City Of Gwinner		165,020	7.26%	11,980	0.014573%	151,894	173,734	7.35%	12,769	0.014966%	431,031
City	200054	City Of Kenmare		297,555	7.26%	21,602	0.026277%	273,885	175,452	7.35%	12,896	0.015114%	435,293
City	200055	City Of Watford City		2,684,164	7.26%	194,870	0.237035%	2,470,617	2,707,839	7.35%	199,026	0.233266%	6,718,216
City	200057	City Of Cooperstown		174,247	7.26%	12,650	0.015388%	160,389	195,955	7.35%	14,403	0.016880%	486,155
City	200058	City Of New England	ı	105,421	7.26% 7.26%	7,654	0.009310%	97,038	106,942	7.35%	7,860	0.009212%	265,312
City City	200059 200060	City Of Carrington City Of Mott		669,312 133,923	7.26%	48,592 9,723	0.059106% 0.011827%	616,062 123,273	652,854 116,226	7.35% 7.35%	47,985 8,543	0.056240% 0.010012%	1,619,749 288,352
City	200060	City Of Mott		181,426	7.26%	13,172	0.011827%	166,997	186,502	7.35%	13,708	0.016066%	462,711
City	200062	City Of Sherwood		101,420	7.26%	13,172	0.000000%	100,557	33,656	7.35%	2,474	0.002899%	83,493
City	200063	City Of Lamoure		191,840	7.26%	13,928	0.016941%	176,576	206,619	7.35%	15,186	0.017799%	512,623
City	200064	City Of Michigan		59,682	7.26%	4,333	0.005270%	54,929	57,732	7.35%	4,243	0.004973%	143,226
City	200065	City Of Park River		474,357	7.26%	34,438	0.041890%	436,620	479,148	7.35%	35,217	0.041276%	1,188,776
City	200067	City Of Hatton		40,654	7.26%	2,951	0.003590%	37,419	46,372	7.35%	3,408	0.003995%	115,059
City	200069	City Of Northwood		282,848	7.26%	20,535	0.024978%	260,346	287,610	7.35%	21,139	0.024776%	713,565
City	200070	City Of Powers Lake		41,484	7.26%	3,012	0.003663%	38,179	42,726	7.35%	3,140	0.003681%	106,015
City	200072	City Of Towner		113,070	7.26%	8,209	0.009985%	104,074	114,116	7.35%	8,388	0.009830%	283,111
City City	200073 200075	City Of Pembina City Of Underwood		89,296 92,093	7.26% 7.26%	6,483 6,686	0.007886% 0.008133%	82,196 84,770	10,000 97,656	7.35% 7.35%	735 7,178	0.000861% 0.008413%	24,797 242,300
City	200075	City Of New Leipzig		92,093	7.26%	0,000	0.000000%	64,770	97,030	7.35%	7,170	0.000000%	242,300
City	200070	City Of Stanley		885,962	7.26%	64,321	0.078238%	815,475	809,381	7.35%	59,490	0.069724%	2,008,098
City	200080	City Of Crosby		186,531	7.26%	13,542	0.016472%	171,688	208,910	7.35%	15,355	0.017997%	518,326
City	200083	City Of Grafton		1,717,374	7.26%	124,681	0.151659%	1,580,743	1,280,774	7.35%	94,137	0.110332%	3,177,635
City	200084	City Of Emerado		86,642	7.26%	6,290	0.007651%	79,746	92,150	7.35%	6,773	0.007938%	228,620
City	200085	City Of Lincoln		245,218	7.26%	17,803	0.021655%	225,710	253,388	7.35%	18,624	0.021828%	628,661
City	200086	City Of Minto		95,528	7.26%	6,935	0.008436%	87,928	87,827	7.35%	6,455	0.007566%	217,906
City	200087	City Of Ashley		122,882	7.26%	8,921	0.010852%	113,110	129,795	7.35%	9,540	0.011181%	322,020
City	200088	City Of Neche		44,772	7.26%	3,250	0.003954%	41,213		7.35%	-	0.000000%	
City	200089	City Of Surrey		185,909	7.26%	13,497	0.016417%	171,114	140,639	7.35%	10,337	0.012115%	348,920
City City	200090 200091	City Of Hankinson City Of New Rockfor	d	267,736 205,866	7.26% 7.26%	19,438 14,946	0.023643% 0.018180%	246,431 189,490	211,150 205,843	7.35% 7.35%	15,520 15,129	0.018189% 0.017732%	523,855 510,693
City	200091	City of Minot	u	7,412,237	7.26%	538,128	0.654565%	6,822,535	9,104,099	7.35%	669,151	0.017732%	22,587,527
City	200092	City Of West Fargo		10,279,796	7.26%	746,313	0.907796%	9,461,963	10,474,195	7.35%	769,853	0.902297%	25,986,754
City	200096	City Of Vest raigo		10,2,3,730	7.26%		0.000000%		503,176	7.35%	36,983	0.043346%	1,248,394
City	200097	City Of Devils Lake		1,437,544	7.26%	104,366	0.126948%	1,323,180	1,563,463	7.35%	114,915	0.134684%	3,878,989
City	200098	City Of Oakes		542,738	7.26%	39,403	0.047929%	499,564	586,778	7.35%	43,128	0.050548%	1,455,816

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



			As of June 30, 2021 Net Pension			<u></u>		As of June 30, 20	22			
				Current	Estimated	Proportionate	Net Pension Liability under Current Discount		Current Contribution	Estimated	Proportionate	Net Pension Liability under Current Discount
Employer Type	Employer ID	Employer	2021 Payroll ³	Rate	Contribution	Share	Rate	2022 Payroll ¹	Rate	Contribution	Share	Rate
City	200100	City Of Mohall	\$ 165,5	27 7.26%	\$ 12,017	0.014617%	\$ 152,353	\$ 169,967	7.35%	\$ 12,493	0.014642%	\$ 421,699
City	200101	City Of Lidgerwood	80,2		5,826	0.007087%	73,868	83,487	7.35%	6,136	0.007192%	207,134
City	200102	City Of Mcclusky	4047	- 7.26%	-	0.000000%	470.030	32,250	7.35%	2,370	0.002778%	80,008
City City	200103 200104	City Of Burlington City Of Lisbon	184,7 517,5		13,411 37,572	0.016313% 0.045702%	170,030 476,352	189,277 567,063	7.35% 7.35%	13,912 41,679	0.016305% 0.048850%	469,595 1,406,913
City	200104	City Of Halliday	139,1		10,105	0.012292%	128,120	147,976	7.35%	10,876	0.012747%	367,122
City	200111	City Of Maddock	153,8		11,171	0.013588%	141,628	146,258	7.35%	10,750	0.012599%	362,860
City	200114	City of Regent	52,2		3,795	0.004616%	48,113	59,546	7.35%	4,377	0.005130%	147,747
City	200115	City of Lakota	237,4		17,241	0.020971%	218,581	253,353	7.35%	18,621	0.021825%	628,575
City	200117	City of Alexander	153,5		11,146	0.013558%	141,315	173,180	7.35%	12,729	0.014919%	429,677
City	200118	City of Berthold	44,3		3,222	0.003919%	40,848	49,966	7.35%	3,673	0.004304%	123,958
City City	200119 200120	City of Carson City of Dodge	82,0 87.0		5,956 6.322	0.007245%	75,515 80.153	83,844 92,774	7.35% 7.35%	6,163 6,819	0.007223% 0.007992%	208,027 230.175
City	200120	City of Grenora	103,3		7,505	0.007690%	95,152	104.064	7.35%	7,649	0.007992%	250,175
City	200124	City of Kindred	136,4		9,904	0.012047%	125,566	171,926	7.35%	12,637	0.014811%	426,567
City	200125	City of Richardton	95,2		6,916	0.008413%	87,689	39,809	7.35%	2,926	0.003429%	98,757
County	300001	Adams County	586,5		42,583	0.051797%	539,880	602,506	7.35%	44,284	0.051903%	1,494,841
County	300002	Barnes County	2,518,7		182,863	0.222429%	2,318,379	2,744,712	7.35%	201,736	0.236443%	6,809,716
County	300003	Benson County	1,298,1		94,249	0.114642%	1,194,914	1,323,344	7.35%	97,266	0.113999%	3,283,247
County County	300004 300005	Billings County Bottineau County	5,833,0 3,785,3		423,477 274,817	0.515106% 0.334280%	5,368,953 3,484,202	5,626,587 3,434,630	7.35% 7.35%	413,554 252,445	0.484701% 0.295875%	13,959,712 8,521,397
County	300005	Bowman County	3,785,3 1,177,8		274,817 85,512	0.334280%	1,084,149	1,129,329	7.35%	252,445 83,006	0.295875%	8,521,397 2,801,902
County	300007	Burke County	1,650,1		119,804	0.145726%	1,518,903	1,666,091	7.35%	122,458	0.143525%	4,133,616
County	300008	Burleigh County	17,794,2		1,291,866	1.571392%	16,378,627	18,072,350	7.35%	1,328,318	1.556839%	44,838,000
County	300009	Cass County	17,296,6	13 7.26%	1,255,734	1.527442%	15,920,536	17,294,588	7.35%	1,271,152	1.489838%	42,908,326
County	300010	Cavalier County	3,455,8		250,897	0.305185%	3,180,945	3,438,731	7.35%	252,747	0.296229%	8,531,592
County	300011	Dickey County	1,514,9		109,986	0.133784%	1,394,431	1,569,185	7.35%	115,335	0.135177%	3,893,188
County	300012	Divide County	2,102,6			0.185681%	1,935,354	2,278,975	7.35%	167,505	0.196322%	5,654,204
County County	300013 300014	Dunn County Eddy County	4,379,5 885,3			0.386753% 0.078182%	4,031,129 814,891	4,477,105 925,721	7.35% 7.35%	329,067 68,040	0.385679% 0.079746%	11,107,812 2,296,738
County	300014	Emmons County	2,566,2		186.309	0.226622%	2,362,082	2,559,445	7.35%	188,119	0.220483%	6,350,057
County	300015	Foster County	920,6		,	0.081300%	847,390	918,722	7.35%	67,526	0.079143%	2,279,371
County	300017	Golden Valley County	997,3	65 7.26%	72,409	0.088076%	918,017	940,078	7.35%	69,096	0.080983%	2,332,364
County	300018	Grand Forks County	15,462,8		1,122,600	1.365501%	14,232,624	15,317,451	7.35%	1,125,833	1.319518%	38,002,997
County	300019	Grant County	1,015,3		73,711	0.089660%	934,527	978,396	7.35%	71,912	0.084284%	2,427,435
County	300020	Griggs County	586,3		42,572	0.051783%	539,734	541,067	7.35%	39,768	0.046610%	1,342,399
County County	300021 300023	Hettinger County Lamoure County	1,069,6 1,943,8		77,654 141,120	0.094456% 0.171655%	984,515 1,789,161	1,135,945 1,983,542	7.35% 7.35%	83,492 145,790	0.097856% 0.170872%	2,818,318 4,921,227
County	300023	Logan County	1,943,6		38.879	0.047291%	492.914	593,363	7.35%	43,612	0.051115%	1,472,146
County	300025	Mchenry County	1,157,6		84,045	0.102230%	1,065,544	1,104,557	7.35%	81,185	0.095152%	2,740,441
County	300026	Mcintosh County	914,9		66,423	0.080795%	842,127	849,068	7.35%	62,406	0.073143%	2,106,567
County	300027	Mckenzie County	8,372,2	71 7.26%	607,827	0.739345%	7,706,197	9,070,378	7.35%	666,673	0.781366%	22,503,861
County	300028	Mclean County	4,220,4		306,406	0.372705%	3,884,706	4,183,516	7.35%	307,488	0.360388%	10,379,414
County	300029	Mercer County	3,725,2			0.328976%	3,428,919	3,895,186	7.35%	286,296	0.335550%	9,664,063
County County	300030 300031	Morton County Mountrail County	6,290,1 7,720,5			0.555479% 0.681792%	5,789,761 7,106,322	6,484,104 7,870,319	7.35% 7.35%	476,582 578,468	0.558572% 0.677987%	16,087,246 19,526,477
County	300031	Nelson County	1,741,8			0.153823%	1,603,298	1,785,212	7.35%	131,213	0.153787%	4,429,168
County	300033	Oliver County	770,0		.,	0.068001%	708,775	874,685	7.35%	64,289	0.075350%	2,170,130
County	300034	Pembina County	2,438,8			0.215372%		2,546,692	7.35%	187,182	0.219384%	6,318,405
County	300035	Pierce County	1,952,9			0.172459%		2,116,397	7.35%	155,555	0.182317%	5,250,851
County	300036	Ramsey County	4,947,9			0.436945%		5,379,274	7.35%	395,377	0.463396%	13,346,113
County	300037	Ransom County	1,756,4		127,521	0.155114%		1,931,723	7.35%	141,982	0.166408%	4,792,661
County	300038	Renville County	1,339,4		97,246	0.118288% 0.580448%	1,232,916	1,320,966	7.35%	97,091	0.113794%	3,277,343
County County	300039 300040	Richland County Rolette County	6,572,9 1,010,4		477,196 73.362	0.580448%	6,050,013 930,097	6,633,921 1,030,105	7.35% 7.35%	487,593 75,713	0.571478% 0.088738%	16,458,947 2,555,713
County	300040	Sargent County	661,3			0.058402%	608,724	712,000	7.35%	52,332	0.061335%	1,766,489
County	300042	Sheridan County	731,4		53,106	0.064596%	673,284	642,145	7.35%	47,198	0.055317%	1,593,166
County	300044	Slope County	1,099,8			0.097126%	1,012,345	1,134,937	7.35%	83,418	0.097769%	2,815,812
County	300045	Stark County	3,851,7			0.340139%	3,545,271	4,160,934	7.35%	305,829	0.358443%	10,323,397
County	300046	Steele County	979,8			0.086529%	901,892	946,036	7.35%	69,534	0.081496%	2,347,139
County	300047	Stutsman County	7,606,3			0.671708%	7,001,216	7,119,022	7.35%	523,248	0.613267%	17,662,498
County	300048 300049	Towner County Traill County	1,194,9 3,132,3			0.105528% 0.276614%	1,099,919 2,883,149	1,290,768 3,774,913	7.35% 7.35%	94,871 277,456	0.111193% 0.325189%	3,202,432 9,365,660
County	300049	Walsh County	3,132,3 2,313,9			0.276614%		2,394,286	7.35%	175,980	0.325189%	5,940,281
,			2,323,3		,555	2.22.34470	_,,	2,00 /,200	5570	,,,,,		-,,

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



			As of June 30, 2021 Net Pension					As of June 30, 20	22			
			4	Current Contribution	Estimated 2021-2022	Proportionate	Liability under Current Discount		Current Contribution	Estimated 2022-2023	Proportionate	Net Pension Liability under Current Discount
Employer Type	Employer ID 300051	Employer	2021 Payroll ¹ \$ 10.221.189	7.26%	\$ 742,058	Share	\$ 9,408,013	\$ 10,552,942	Rate 7.35%	\$ 775,641	0.909081%	\$ 26,182,138
County	300051	Ward County Wells County	\$ 10,221,189 1,955,452	7.26%	141,966	0.902620% 0.172684%	1,799,886	\$ 10,552,942 1,875,359	7.35%	\$ 775,641 137,839	0.161552%	4,652,805
County	300053	Williams County	12,960,381	7.26%	940,924	1.144515%	11,929,286	12,723,740	7.35%	935,195	1.096084%	31,567,949
School District	400002	Mcclusky Public Schools	156,669	7.26%	11,374	0.013835%	144,202	168,827	7.35%	12,409	0.014544%	418,877
School District	400003	Lake Region Special Education Unit	501,661	7.26%	36,421	0.044301%	461,750	540,483	7.35%	39,726	0.046560%	1,340,959
School District	400004	Lidgerwood Public School	386,394	7.26%	28,052	0.034122%	355,654	455,483	7.35%	33,478	0.039237%	1,130,052
School District	400006	Halliday Public School	138,377	7.26%	10,046	0.012220%	127,369	116,014	7.35%	8,527	0.009994%	287,834
School District	400007	Oliver-Mercer Special Education Unit	436,781	7.26%	31,710	0.038572%	402,036	497,243	7.35%	36,547	0.042835%	1,233,677
School District School District	400008 400010	Underwood School District #8 New Town Public School District	427,829	7.26% 7.26%	31,060	0.037781%	393,792	498,106 2,495,605	7.35% 7.35%	36,611	0.042909% 0.214983%	1,235,808
School District	400010	Bottineau Public School	2,223,256 1,478,802	7.26%	161,408 107,361	0.196333% 0.130591%	2,046,380 1,361,151	1,449,411	7.35%	183,427 106,532	0.124859%	6,191,654 3,596,022
School District	400011	Peace Garden Special Services	363,381	7.26%	26,381	0.032090%	334,474	444,392	7.35%	32,663	0.038282%	1,102,547
School District	400014	Beulah Public School #27	1,103,223	7.26%	80.094	0.097424%	1,015,451	1,091,647	7.35%	80,236	0.094040%	2,708,415
School District	400016	St John School District #3	1,018,036	7.26%	73,909	0.089901%	937,039	1,189,829	7.35%	87,452	0.102498%	2,952,011
School District	400017	Ellendale Public School District #40	397,514	7.26%	28,860	0.035104%	365,889	467,219	7.35%	34,341	0.040248%	1,159,169
School District	400018	Rural Cass Special Education Unit	230,914	7.26%	16,764	0.020392%	212,546	250,755	7.35%	18,430	0.021601%	622,123
School District	400019	Fargo Public Schools	26,560,966	7.26%	1,928,326	2.345565%	24,447,837	27,461,900	7.35%	2,018,450	2.365699%	68,133,706
School District	400020	Surrey Schools	501,295	7.26%	36,394	0.044269%	461,416	624,669	7.35%	45,913	0.053812%	1,549,821
School District	400021	Jamestown Public School District #1	3,519,067	7.26%	255,484	0.310764%	3,239,095	3,460,886	7.35%	254,375	0.298137%	8,586,544
School District	400023	Warwick Public School	789,575		57,323	0.069726%	726,754	710,069	7.35%	52,190	0.061169%	1,761,708
School District School District	400024	Souris Valley Special Services	457,427	7.26%	33,209	0.040395%	421,037	544,582	7.35% 7.35%	40,027	0.046913% 0.080418%	1,351,126
School District	400025 400026	Rugby Public School District #5 Billings County School District	850,330 412,464	7.26% 7.26%	61,734 29,945	0.075092% 0.036424%	782,684 379,648	933,527 401,839	7.35%	68,614 29,535	0.080418%	2,316,092 996,964
School District	400028	Belcourt School District #7	5,796,430		420,821	0.511875%	5,335,276	6,210,308	7.35%	456,458	0.534986%	15,407,953
School District	400027	West Fargo Public School #6	20,302,512		1.473.962	1.792889%	18,687,292	20,921,801	7.35%	1,537,752	1.802304%	51,907,555
School District	400029	Minot Public School District #1	19,067,588		1,384,307	1.683835%	17,550,621	18,976,516	7.35%	1,394,774	1.634728%	47,081,255
School District	400030	Belfield Public School #13	342,243		24,847	0.030223%	315,014	439,725	7.35%	32,320	0.037880%	1,090,969
School District	400031	Minto Public School District #20	468,052	7.26%	33,981	0.041333%	430,814	441,065	7.35%	32,418	0.037995%	1,094,281
School District	400033	Harvey Public School Dist #38	700,368	7.26%	50,847	0.061849%	644,652	755,613	7.35%	55,538	0.065092%	1,874,693
School District	400034	Oakes Public Schools	569,020		41,311	0.050249%	523,746	531,414	7.35%	39,059	0.045779%	1,318,466
School District	400035	Larimore Public School District #44	576,154		41,829	0.050879%	530,312	568,677	7.35%	41,798	0.048989%	1,410,916
School District	400036	Hazen Public School District #3	704,471		51,145	0.062211%	648,426	690,391	7.35%	50,744	0.059474%	1,712,891
School District School District	400038 400039	Park River Area School District Hillsboro Public School	623,314 502,589		45,253 36,488	0.055044%	573,724 462,604	712,068 554,151	7.35% 7.35%	52,337 40,730	0.061341% 0.047737%	1,766,662 1,374,857
School District	400039	Lisbon Public School	927,139		67,310	0.081874%	853,373	956,382	7.35%	70,294	0.082387%	2,372,800
School District	400040	Northern Cass School District # 97	850,553		61,750	0.075111%	782,882	912,656	7.35%	67,080	0.078621%	2,264,337
School District	400043	Mandaree Public School #36	1,008,561		73,222	0.089065%	928,325	970,316	7.35%	71,318	0.083588%	2,407,390
School District	400044	Thompson Public School	558,223	7.26%	40,527	0.049296%	513,812	436,452	7.35%	32,079	0.037598%	1,082,847
School District	400045	Northern Plains Special Ed Unit	138,572	7.26%	10,060	0.012237%	127,546	151,168	7.35%	11,111	0.013022%	375,042
School District	400046	Bowman County School District #1	762,604		55,365	0.067345%	701,937	923,929	7.35%	67,909	0.079592%	2,292,303
School District	400047	Apple Creek Elementary School	41,134		2,986	0.003632%	37,856	36,564	7.35%	2,687	0.003150%	90,722
School District	400048	Burke Central School	178,644		12,970	0.015776%	164,433	148,976	7.35%	10,950	0.012834%	369,628
School District	400049	Washburn Public School	470,909		34,188	0.041585%	433,441	432,543	7.35%	31,792	0.037261%	1,073,142
School District School District	400050 400051	Enderlin Area School District #24 Midkota School	514,811 354,136		37,375 25,710	0.045462% 0.031273%	473,851 325,959	591,277 288,997	7.35% 7.35%	43,459 21,241	0.050935% 0.024896%	1,466,962 717,021
School District	400051	Velva Public School	465.251		33,777	0.041086%	428,240	476,212	7.35%	35,002	0.041023%	1,181,490
School District	400052	Sheyenne Valley Special Education Unit	873,587		63,422	0.077145%	804,083	956,048	7.35%	70,270	0.082359%	2,371,994
School District	400054	Center Stanton Public School	231,365		16,797	0.020432%	212,963	251,498	7.35%		0.021665%	623,966
School District	400055	Burleigh County Special Education Unit	66,727	7.26%	4,844	0.005893%	61,423	66,986	7.35%	4,923	0.005770%	166,180
School District	400056	New Rockford Sheyenne Public School	480,297	7.26%	34,870	0.042414%	442,081	370,991	7.35%	27,268	0.031959%	920,440
School District	400057	James River Multidistrict Special Education Unit	536,804		38,972	0.047404%	494,092	543,883	7.35%	39,975	0.046853%	1,349,398
School District	400058	Newburg United Public School	315,368		22,896	0.027850%	290,281	299,620	7.35%	22,022	0.025811%	743,374
School District	400059	Napoleon Public School District #2	329,054		23,889	0.029058%	302,872	354,952	7.35%	26,089	0.030577%	880,638
School District	400060	Yellowstone School District # 14	252,358		18,321	0.022285%	232,277	300,615	7.35%	22,095	0.025896%	745,822
School District	400061	Cavalier Public Schools	561,850		40,790	0.049616%	517,148	550,268	7.35%	40,445	0.047403%	1,365,238
School District School District	400062 400063	Richland School District # 44 Fort Totten School District # 30	438,509 434,387		31,836 31,536	0.038724% 0.038360%	403,620 399,826	407,239 410,864	7.35% 7.35%		0.035082% 0.035394%	1,010,385 1,019,371
School District	400063	Bismarck Public Schools	29,562,085		2,146,207	2.610590%	27,210,194	31,379,085	7.35%	2,306,363	2.703144%	77,852,347
School District	400064	Solen Public School Dist #3	635,606		46,145	0.056130%	585,043	663,412	7.35%		0.057149%	1,645,929
School District	400068	Lakota Public School District # 66	390,461		28,347	0.034481%	359,396	281,761	7.35%		0.024272%	699,050
School District	400069	Stanley Community Public School District # 2	1,515,356		110,015	0.133819%	1,394,796	1,676,987	7.35%		0.144464%	4,160,659
School District	400070	Mandan Public School District #1	8,812,535	7.26%	639,790	0.778224%	8,111,433	9,717,212	7.35%	714,215	0.837087%	24,108,663
School District	400072	Killdeer Public School #16	1,010,900		73,391	0.089271%	930,472	1,015,774	7.35%	74,659	0.087504%	2,520,173
School District	400073	Glenburn School District	365,123	7.26%	26,508	0.032244%	336,079	386,169	7.35%	28,383	0.033266%	958,083

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



Personal Property Pers									As of June 30, 20	22				
Month Final Month						Contribution	2021-2022		Liability under Current Discount		Contribution	2022-2023		Liability under Current Discount
Section Classics														
Shook Daniel 40007				>						, -		, -		> -
Month Deliver Month Delive										914.979		67.251		2.270.097
Section Clay Section							.,		,					
Seed Board Seed S														
Mode	School District					7.26%	34,809	0.042340%			7.35%		0.044087%	
School Caleries ABOORSE Conflows Publis School Caleries 1,247,796 1,253 1,258 1,	School District	400080	Westhope Public School #17		324,046	7.26%	23,526	0.028616%	298,265	368,358	7.35%	27,074	0.031732%	913,903
School Dalmire 400088 Wilton Public School Senter 49,1344 72,966 13,134 0,0083195 423,361 130,505 130,505 0,0210778 137,401 130,505 130,5	School District	400081	Kindred Public School District #2		717,902	7.26%	52,120	0.063397%	660,787	670,162	7.35%	49,257	0.057731%	1,662,691
Month District Month Month Developer Month Developer Month District Month Distr	School District				1,367,996		99,317	0.120806%				107,934		
Second Displant 400000 Whise Should State 1.16 1.01 7.20 7														
Section Clastified March														
School Desired 400000000000000000000000000000000000														
Section District 400009 West West 5000 Float Start 77.00 K 37.00 K 37.							. ,							
Section Desiret 400000 World Courty School Desiret 70.0144 72.000 13.0210 0.00444000 672.075 13.1347 73.900 13.1347 0.00150000 1.001500000 1.00150000 1.00150000 1.00150000 1.00150000 1.001500000 1.0015000000000000000000000000000000000														
Section District 40000 Month/Regent School District 499,218 7.20% 19,248 0.004809% 493,498 431,298 7.39% 13,137 0.0019069% 1,124,287 5,0000 1,124,2														
School District 400092														
School District 400098 Kuller Public School District #12 458,577 7268 33,348 0.0308378 321,379 28,044 7,358 21,076 0.0247018 71,105 1,00001011 1,000099 1,00009999 1,00009999 1,00009999 1,00009999 1,00009999 1,00009999 1,00009999 1,00009999 1,00009999 1,000099999 1,000099999 1,000099999 1,0000999999999999999999999999999999999														
School Estrict 400099 Morew Public School Estrict #128 458,577 7.26% 33,299 0.0444996 1,075,200 310,6726 7.25% 24,282 0.0254599 8.818,725 School Estrict #4 400095 Carrington School Estrict #4 64,4770 7.26% 49,678 0.060427% 623,811 676,777 7.35% 40,714 0.0551260 7.78,700 7.000 7														
School District 400000 Control Stand District #19														,
Sendo District 400096 Corringeno-School District #99 498,779 7.26% 49,878 0.004017% 29,981 0.07377 7.25% 319,461 0.07320% 7.25% 7.25% 0.00160														
School Destrict 400006 Cell Ullin Public School M81 238.187 7.26% 20.922 0.025440% 32.032396% 33.0463 7.35% 23.481 0.027320% 73.25% 5.000 Destrict 400100 Maple Valley School Destrict 23.1380 37.276% 18.251 0.022200% 23.1381 23.6489 7.35% 7.35% 7.35% 5.000 Destrict 400100 Maple Valley School Destrict 200 818.525 7.26% 18.251 0.022200% 32.0461 32	School District						. ,							
School District 400100 Mole Waller's School District 251,389 7.26% 18,25\$ 0.02220% 231,391 236,489 7.35% 13,382 0.002372% 586,725 5.006 586,785 7.26% 0.002320% 0.	School District					7.26%		0.025449%			7.35%			
School District 400112 North Rorder School Instirict # 100 18.75 7.26% 59.85 0.057288% 73.96% 75.5718 7.35% 25.545 0.055101% 1.874952 1.8	School District	400099	Manvel Public School		377,017	7.26%	27,371	0.033294%	347,024	345,301	7.35%	25,380	0.029746%	856,705
School Dathrict 400122 McKemzle Cry Public School 3.697,169 7.20% 284,14 0.324941% 3.042,028 3.842,738 7.35% 234,258 0.274590% 7.607,028	School District	400100	Maple Valley School District		251,389	7.26%	18,251	0.022200%	231,391	236,489	7.35%	17,382	0.020372%	586,727
School Ostrict 400130 Devils Lake Public School Date 400140 Miles Public School Date 40014	School District	400101				7.26%	59,425	0.072283%		755,718	7.35%		0.065101%	1,874,952
School District A00100 Central Case Public School District 1,991,34 7.26% 13,92.72 0.047807% 4971,46 526.578 7.35% 38,703 0.0453627% 1,306.456 5.050 5.0	School District	400102	Mckenzie Cty Public School #1			7.26%	268,414	0.326492%		3,824,738	7.35%	281,118	0.329481%	9,489,272
School District 400105 Central Cass Public School District #7 1,491,134 7,26% 10,3256 0.134609K 13,27501 1,559,802 7,375K 11,645 0.134309M 1,028,299 1,028,090	School District	400103	Devils Lake Public School		3,129,561	7.26%	227,206	0.276368%	2,880,585	3,187,179	7.35%	234,258	0.274559%	7,907,482
School District 400106 Millioner Philist School District #2 415,422 7.76% 30,160 0.0186685% 322,88 414,464 7.35% 30,463 0.035704% 1.023.279 3.55hool District 400108 Listinon Philist School District #6 494,666 7.76% 8.55,908 0.0184678% 455,556 404,656 7.35% 27,972 0.028468% 880,733 5.55hool District 400119 Tile Philist School District #15 1.179,112 7.76% 8.56hool District 400119 Tile Philist School District #15 1.179,112 7.76% 8.56hool District 400119 Tile Philist School District #15 1.179,112 7.76% 8.56hool District 400118 Century #1,003.000 C	School District	400104	Mt Pleasant School Dist #4		540,112	7.26%	39,212	0.047697%	497,146	526,578	7.35%	38,703	0.045362%	1,306,456
School District 400107 Mageletan Public School District #36 494,606 7.26% 15,987 0.019446% 202,686 274,378 7.35% 20,740 0.023489% 1.003,962 1.003,							,							
School District 400108 Linton Public School District #86 494.666 7.76 k/ 35.908 0.048478 k/ 15.25 k/ 10.04857 k/ 7.26 k/ 15.05 k/ 10.04857														
School District 40.019 Toga Public School District #15 1,79,112 7,26% 8,5,004 0,1041,26% 1,085,306 1,123,776 7,35% 82,598 0,09607% 2,788,1065 2,786 1,01,108 7,26% 5,909 0,009730% 101,16 94,110 7,35% 5,917 0,008107% 23,436,105 2,786 1,728,106 2,786														
School District 400114 Zeeland Public Schools 110,180 7,26% 7,999 0,09730% 101,416 94,110 7,35% 6,917 0,008107% 233,487 School District 400118 Remuter Public School Strict 400118 Remuter Public School Strict 400118 Remuter Public School Strict 400119 Lewis & Clark Public School Strict 340,514 7,26% 31,255 0,038015% 396,522 615,175 7,35% 45,215 0,035994% 1,526,626 1,526														
School District 400117 Sarrison Public School District #28 430,14 7.26% 54,570 0.066378% 691,588 697,217 7.35% 51,245 0.060062% 1,729,826 School District 400119 Lewis & Clark Public Schools 796,085 7.26% 57,796 0.0703011% 732,748 867,278 7.35% 63,475 0.074711% 2,151,727 5.50 0.0703011% 732,748 867,278 7.35% 63,475 0.074711% 2,151,727 5.50 0.0703011% 732,748 867,278 7.35% 63,475 0.074711% 2,151,727 5.50 0.0703011% 73,278 10.07471 7.26% 7.26% 7.26% 7.26% 7.26% 7.26% 14,274 0.017352% 180,964 215,200 7.35% 15,817 0.018538% 333,907 3.50 0.0849200% 464,510 685,396 7.35% 60,472 0.0703163 7.26% 50,978 0.0652008% 646,510 685,396 7.35% 0.04727 0.0703163 7.26% 50,978 0.0652008% 646,510 685,396 7.35% 0.04727 0.0703163 7.26% 0.0703164 400123 80elar Public School District #3 743,711 7.26% 59,993 0.0652008% 646,510 685,396 7.35% 0.04727 0.0703163 7.26% 0.0703164 400124 80elare Public School 266,172 7.26% 19,324 0.023305% 244,993 297,679 7.35% 21,879 0.025643% 735,555 0.0422 0.0703164 400124 80elare Public School District #3 5.50,993 0.022094% 230,286 236,542 7.35% 1.7386 0.020377% 38,8731 3.0356 0.020377% 0.050304 0.0403274 0.050304 0.050304 0.050304 0.050304 0.050304 0.050304 0.050304 0.050304 0.050304 0.050304 0.0														
School District 400118 Kemmer Public School District 128 430.514 7.26% 31.255 0.038018% 336,622 615,175 7.35% 45,215 0.03994% 1.256,622 5.0500 District 400120 Sw Special Education Unit 84.401 7.26% 6.128 0.007453% 77,683 103,544 7.35% 7.610 0.008920% 256,902 5.0500 District 400121 Worth Vailey Career & Technology Center 196,608 7.26% 14,274 0.017362% 180,964 215,200 7.35% 15,817 0.018538% 333,907 5.0500 District 400123 Beach Public School 0.008420% 7.26% 7.26% 5.998 0.0082008% 646,510 685,399 7.35% 0.0422 0.079816% 2.0395,548 2.0500 0.008420%														
School District 400129 Lewis & Clark Public Schools 796,085 7.26% 57,796 0.078011% 73,748 867,278 7.35% 63,745 0.074711% 2.151,727														
School District 400122 Sw pecial Education Unit 84,401 7.26% 6.128 0.007453% 77,683 103,544 7.35% 7,510 0.008920% 256,902 School District 400122 Dakota Prairie Public School 702,170 7.26% 50,978 0.062008% 646,310 685,396 7.35% 50,377 0.059043% 1,700,478 School District 400123 Beach Public School 702,170 7.26% 50,978 0.062008% 646,310 685,396 7.35% 50,377 0.059043% 1,700,478 School District 400124 Beach Public School 743,711 7.26% 53,933 0.0065676% 684,541 822,062 7.35% 60,422 0.070816% 26,033548 School District 400125 Drake Public School 26,172 7.26% 19,324 0.023505% 244,993 29,769 7.35% 17,386 0.022037% 586,871 School District 400125 Drake Public School District 490 568,483 7.26% 41,270 0.050199% 523,224 581,601 7.35% 42,748 0.020012% 1,442,971 School District 400138 Max Public School District 490 357,552 7.26% 25,958 0.031575% 329,106 401,836 7.35% 29,535 0.034616% 996,964 School District 400138 Max Public School District 400,200 7.26% 29,057 0.035344% 368,391 414,914 7.35% 30,496 0.035743% 1,503,486 School District 400140 North Sargent School District 30,6899 7.26% 120,327 0.146638% 1,525,542 1,765,676 7.35% 125,676 0.035443% 1,029,422 School District 400142 Medina Public School District 30,6899 7.26% 120,327 0.146638% 1,525,542 1,765,676 7.35% 13,673 0.035492% 1,022,133 School District 400143 Fraginge-Buchana School District 30,6899 7.26% 120,327 0.146638% 1,525,542 1,765,676 7.35% 13,673 0.035492% 1,022,133 School District 400145 Leeds Public School District 30,6899 7.26% 120,327 0.146638% 1,525,542 1,765,676 7.35% 1,5673 0.035492% 1,222,133 School District 400145 Leeds Public School District 30,6899 7.26% 1,5997 0.0146197% 1,251,510 1,268,688 1,255,600 1,2673 1,2673 1,2														
School District 400121 North Valley Career & Technology Center 196,608 7.26% 14,274 0.017362% 180,964 215,200 7.35% 15,817 0.018538N 533,907 School District 400122 Bakota Prainire Public School 702,170 7.26% 50,978 0.062008% 646,310 685,396 7.35% 50,377 0.059043% 1,700,478 1,														
School District 400122 Dakste Praifier Public School 702,170 7.26% 59,978 0.062008% 646,310 685,396 7.35% 50,377 0.059043% 1,700,478														
School District 400124 Rolette Public School District #3 743,711 7.26% 53,993 0.065676% 684,541 822,062 7.35% 60,422 0.070816% 2,039,548														
School District 400124 Roberte Public School 266,172 7.26% 19,124 0.023505% 244,993 297,679 7.35% 21,879 0.02563% 738,585,71														
School District 400138 Max Public School 357,552 7.26% 25,958 0.031575% 329,106 401,836 7.35% 42,748 0.050102% 1,42,971								0.023505%				21,879		
School District 400138 Max Public School 357,552 7.26% 25,958 0.031575% 329,106 401,836 7.35% 29,355 0.034616% 996,964 School District 400139 East Central Special Education Unit 523,298 7.26% 29,957 0.035344% 368,391 414,914 7.35% 40,041 0.046929% 1,351,592 School District 400141 Whapeton Public School District 37 1,657,403 7.26% 22,932 0.1463633% 1,525,542 1,705,676 7.35% 10,36893% 4,231,826 School District 400143 Medina Public School District 36,899 7.26% 22,281 0.027102% 28,484 412,009 7.35% 16,673 0.018939% 4,231,826 School District 400143 Pingree-Buchanan School District 220,339 7.26% 15,997 0.019458% 202,811 226,848 7.35% 16,673 0.019542% 562,823 School District 400149 School District 400144 Seep Vulley School 203,839 7.26	School District	400125	Drake Public School District		250,194	7.26%	18,164	0.022094%	230,286	236,542	7.35%	17,386	0.020377%	586,871
School District 400139 East Central Special Education Unit 523,298 7.26% 37.991 0.046212% 481,668 544,774 7.35% 40,041 0.046929% 1,351,586	School District		New Salem Almont School District #49		568,453	7.26%	41,270	0.050199%	523,224	581,601	7.35%	42,748	0.050102%	1,442,971
School District 400140 North Sargent School District #3 400,230 7.26% 29,057 0.035444% 368,931 414,914 7.35% 30,496 0.035743% 1,029,422 School District 400141 Valueton Public School District #3 16,67,403 7.26% 22,281 0.027102% 282,484 412,009 7.35% 30,283 0.035493% 4,232,103 School District 400143 Median Public School District 220,339 7.26% 15,997 0.019458% 202,811 256,848 7.35% 16,673 0.019452% 562,283 School District 400143 Mirgere-Buchanan School District 220,339 7.26% 15,915 0.019458% 202,811 256,848 7.35% 16,673 0.019452% 562,283 School District 400145 Leeds Public School District 6 258,581 7.26% 18,773 0.022835% 238,009 289,131 7.35% 21,551 0.024907% 77,338 School District 400145 Swayer Public School District 6 258,581 7.26% <	School District	400138	Max Public School		357,552	7.26%	25,958	0.031575%	329,106	401,836	7.35%	29,535	0.034616%	996,964
School District 400141 Welpheron Public School District 37 1,657,403 7,26% 12,0327 0,146363% 1,255,542 1,705,676 7,35% 125,367 0,146935% 4,231,826 School District 400142 Medina Public School District 200,339 7,26% 12,9281 0,027102% 282,484 412,009 7,35% 30,283 0,035492% 1,022,193 School District 400144 Pingree-Buchanan School District 220,339 7,26% 15,997 0,019458% 202,811 226,848 7,35% 14,049 0,016466% 474,232 School District 400144 Medina Public School District 6 258,851 7,26% 18,773 0,022835% 238,009 289,131 7,35% 14,049 0,016466% 474,732 School District 400147 Saveyer Public School 203,839 7,26% 14,799 0,018001% 187,655 129,468 7,35% 21,570 0,025281% 758,173 0,022835% 238,009 293,468 7,35% 21,570 0,025281% 758,010	School District	400139	East Central Special Education Unit		523,298	7.26%	37,991	0.046212%	481,668	544,774	7.35%	40,041	0.046929%	1,351,586
School District 400142 Median Public School District #3 30,889 7.26% 22,281 0.027102% 282,484 412,009 7.35% 30,283 0.035492% 1,022,193 School District 400143 Pingree-Buchanan School District 220,339 7.26% 15,997 0.019458% 202,811 226,848 7.35% 14,049 0.01542% 562,823 School District 400149 Leeds Public School District 6 228,581 7.26% 15,155 0.018470% 192,513 191,148 7.35% 21,521 0.016466% 474,222 School District 400149 Leeds Public School District 6 228,581 7.26% 14,779 0.012835% 228,009 289,131 7.35% 21,571 0.0428070 772,811 School District 400148 Williams Multidistrict Special Education Unit 1,474,903 7.26% 10,7078 0.130247% 1,337,565 1,128,806 7.35% 82,967 0.097241% 2,800,966 School District 400150 Anamose Public School District #14 231,289 7														
School District 400143 Pigree-Buchanan School District 220,339 7.26% 15,997 0.019458W 202,811 226,848 7.35% 16,673 0.019424% 562,823 School District 400144 West River Student Services 209,155 7.26% 15,185 0.018470% 192,513 191,148 7.35% 14,049 0.016466% 474,223 School District 400145 Leeds Public School 258,581 7.26% 18,773 0.022835% 238,009 289,131 7.35% 21,571 0.024907% 777,338 School District 400147 Sweep Public School 203,889 7.26% 14,799 0.018001% 187,625 293,488 7.35% 21,570 0.025281% 728,110 School District 400149 Wilmac Multidistrict Special Education Louin 144,324 7.26% 10,478 0.012745% 132,841 621,087 7.35% 45,650 0.035303% 1,540,922 School District 400159 Ammoose Public School District #14 231,289 7.26% 16,792														
School District 400144 West River Student Services 209,155 7.26% 15,185 0.018470% 192,513 191,148 7.35% 14,049 0.016466% 474,232 School District 400145 Leeds Public School District 6 258,581 7.26% 18,773 0.022835% 238,009 289,131 7.35% 21,551 0.024907% 772,318 School District 400147 Swayer Public School 233,839 7.26% 10,7078 0.1300247% 1,337,565 1,218,806 7.35% 82,967 0.097241% 2,800,506 School District 400148 Williams Multidistrict Special Education Unit 1,474,903 7.26% 10,7078 0.1300247% 1,337,565 1,128,806 7.35% 82,967 0.097241% 2,800,506 School District 400150 Anamoose Public School District #14 231,289 7.26% 16,792 0.020425% 212,890 250,288 7.35% 18,395 0.021559% 62,0914 School District 400150 South Fairs Education Cooperative 1,028,943 7.2							, .							
School District 400145 Leeds Public School District 6 258,581 7.26% 18,773 0.022835% 238,009 289,131 7.35% 21,251 0.024907% 717,338 School District 400147 Swyer Public School 203,839 7.26% 10,7078 0.130047% 1,575,555 1,128,806 7.35% 21,570 0.025281% 728,110 School District 400149 Great Northwest Education Cooperative 144,324 7.26% 10,478 0.012745% 132,841 621,087 7.35% 45,650 0.035503% 1,540,922 School District 400150 Anamoses Public School District #14 231,289 7.26% 16,792 0.020425% 122,890 250,268 7.35% 45,650 0.035503% 1,540,922 School District 400150 Anamoses Public School District #14 231,289 7.26% 16,792 0.020425% 122,890 250,268 7.35% 45,650 0.021595% 620,914 School District 400150 South Part Fiducation Cooperative 1,028,943 7.26%														
School District 400147 Suwyer Public School 203,839 7.26% 14,799 0.18001% 187,625 293,488 7.35% 21,570 0.025281% 7.26,100 7.26% 14,799 0.18001% 1.357,565 1.12,806 7.35% 21,570 0.025281% 2.80,100 2.80									. ,			,		
School District 400148 Wilmac Multidistrict Special Education Unit 1,474,903 7.26% 107,078 0.130247% 1,357,565 1,128,806 7.35% 82,967 0.097241% 2,800,606 School District 400149 Great Northwest Education Cooperative 144,324 7.26% 16,792 0.002425% 121,899 250,628 7.35% 45,650 0.035303% 1,540,922 School District 400151 South Prairie School District #10 772,913 7.26% 57,565 0.070021% 729,829 775,337 7.35% 56,987 0.066911% 1,923,625 School District 400152 South Fast Folius Exhool District #70 72,913 7.26% 57,565 0.070021% 729,829 775,337 7.35% 56,987 0.066791% 1,923,625 School District 400152 South Hart Fullic School District #9 519,510 7.26% 37,716 0.048577% 478,76 489,280 7.35% 0.07,35% 0.02419% 3,131,949 School District 400154 Sagent Central Public School District #6														
School District 400149 Great Northwest Education Cooperative 144,324 7.26% 10,478 0.012745% 132,841 621,087 7.35% 45,650 0.03503% 1,540,922 School District 400150 Anamoose Public School District #70 792,913 7.26% 15,769 0.00425% 212,890 250,268 7.35% 45,69 0.00153% 62,0914 School District 400151 South Farriire School District #70 792,913 7.26% 57,565 0.070021% 729,829 775,337 7.35% 56,987 0.066791% 1,923,625 School District 400152 South Fast Education Cooperative 1,028,943 7.26% 37,116 0.048857% 497,086 1,458,859 7.35% 107,226 0.125673% 3,519,466 School District 400153 Sargent Central Public School District #6 254,677 7.26% 18,490 0.022490% 234,413 279,456 7.35% 20,540 0.024074% 693,347 School District 400154 Fairmount Public School District #6 254,677					,		,							.,
School District 400150 Anamoose Public School District #14 231,289 7.26% 16,792 0.020425% 212,890 250,268 7.35% 18,395 0.021559% 620,914 School District 400151 South Prairie School District #10 792,913 7.26% 74,701 0.090855% 947,086 1,458,859 7.35% 56,967 0.066791% 1,923,625 School District 400153 South Heart Public School District #9 519,510 7.26% 37,716 0.048877% 478,176 489,280 7.35% 35,962 0.042149% 1,213,919 School District 400153 Segent Central Public School District #9 519,510 7.26% 18,490 0.022490% 234,413 279,456 7.35% 35,962 0.042149% 1,213,919 School District 400154 Sagent Central Public School District #6 254,677 7.26% 18,490 0.022490% 234,413 279,456 7.35% 20,540 0.044074% 693,347 School District 400155 Fairmount Public School 147,073 <														
School District 400151 South Prairie School District #70 792,913 7.26% 57,565 0.070021% 729,829 775,337 7.35% 56,987 0.066791% 1,923,625 School District 400152 Subth Bast Education Cooperative 1,028,943 7.26% 37,716 0.048857% 478,16 489,280 7.35% 107,225 0.125673% 3,519,466 School District 400154 Sagent Central Public School District #6 254,677 7.26% 18,490 0.022490% 234,413 279,456 7.35% 20,540 0.042107% 693,347 School District 400155 Fairmount Public School District 147,073 7.26% 19,677 0.01298% 135,374 188,048 7.35% 20,540 0.014074% 693,447 School District 400155 Fairmount Public School District 117,073 7.26% 19,677 0.01298% 135,374 188,048 7.35% 20,540 0.014074% 693,447 School District 400155 Fairmount Public School 147,073 7.26%														
School District 400152 South East Education Cooperative 1,028,943 7,4701 0,90865% 947,086 1,458,859 7,35% 107,226 0,125673% 3,519,466 School District 400153 South Heart Public School District #9 519,510 7,26% 37,716 0,045877% 478,176 489,280 7,35% 20,540 0,024074% 693,347 School District 400154 Sargent Central Public School District #6 254,677 7,26% 18,490 0,022490% 234,413 279,456 7,35% 20,540 0,024074% 693,347 School District 400155 Fairmount Public School 147,073 7,26% 10,677 0,012988% 135,374 188,048 7,35% 13,822 0,016199% 466,542 School District 400155 Fairmount Public School 131,974 7,26% 9,581 0,011564% 121,70 135,813 7,35% 9,982 0,011700% 336,968														
School District 400153 South Heart Public School District #9 519,510 7.26% 37,716 0.045877% 478,176 489,280 7.35% 35,962 0.042149% 1,213,919 School District 400154 Sagrent Central Public School District #6 254,677 7.26% 18,490 0.022490% 234,413 279,456 7.35% 20,540 0.024074% 693,487 School District 400155 Fairmount Public School 147,073 7.26% 10,677 0.012988% 135,374 188,048 7.35% 13,822 0.016199% 465,542 School District 400155 South Central Prairie Special Education Unit 131,974 7.26% 9,81 0.011564% 121,470 135,813 7.35% 9,982 0.011700% 336,962														
School District 400154 Sargent Central Public School District #6 254,677 7.26% 18,490 0.022490% 234,413 279,456 7.35% 20,540 0.024074% 693,347 School District 400155 Fairmount Public School 147,073 7.26% 10,677 0.012988% 135,274 188,048 7.35% 13,822 0.016199% 465,542 School District 400156 South Central Public School 131,974 7.26% 9,581 0.011654% 121,470 135,813 7.35% 9,982 0.011700% 336,968														
School District 400155 Fairmount Public School 147,073 7.26% 10,677 0.012988% 135,374 188,048 7.35% 13,822 0.016199% 466,542 School District 400156 South Central Prairie Special Education Unit 131,974 7.26% 9,581 0.011654% 121,470 135,813 7.35% 9,982 0.011700% 336,968														
School District 400156 South Central Prairie Special Education Unit 131,974 7.26% 9,581 0.011654% 121,470 135,813 7.35% 9,982 0.011700% 336,968			=											

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



Main System (Concluded)

			As of June 30, 2021 Net Pensia					As of June 30, 2022				
				Current Contribution	Estimated 2021-2022	Proportionate	Net Pension Liability under Current Discount		Current Contribution	Estimated 2022-2023	Proportionate	Net Pension Liability under Current Discount
Employer Type	Employer ID	Employer	2021 Payroll ¹	Rate	Contribution	Share	Rate	2022 Payroll ¹	Rate	Contribution	Share	Rate
School District School District	400158 400159	Central Regional Education Association Oberon Public School #16	\$ 549,571 215.916	7.26% 7.26%	\$ 39,899 15.676	0.048532% 0.019067%	\$ 505,849 198.735	\$ 702,944 166,000	7.35% 7.35%	\$ 51,666 12,201	0.060555% 0.014300%	\$ 1,744,024 411.850
School District	400160	Elgin/New Leipzig Public School	123,065	7.26%	8,935	0.019868%	113,277	179,954	7.35%	13,227	0.015502%	446,468
School District	400161	Williston Basin School District #7	,	7.26%	-	0.000000%	,	9,844,605	7.35%	723,578	0.848061%	24,424,722
School District	400162	Morton Sioux Special Education Unit	-	7.26%	-	0.000000%	-	-	7.35%	-	0.000000%	-
School District	400163	Nedrose Public School	-	7.26%	-	0.000000%	-	861,254	7.35%	63,302	0.074193%	2,136,808
Political Subdivision	500002	Cass County Water Resource District	218,646	7.26%	15,874	0.019308%	201,247	226,386	7.35%	16,639	0.019502%	561,671
Political Subdivision Political Subdivision	500003 500005	Walsh County Water Resource District Ramsey County Soil Conservation District	37,317 86,334	7.26% 7.26%	2,709 6,268	0.003295% 0.007624%	34,344 79,465	21,009 91,280	7.35% 7.35%	1,544 6,709	0.001810% 0.007863%	52,129 226,460
Political Subdivision	500005	James River Soil Conservation District	61,467	7.26%	4,463	0.007428%	56,576	27,159	7.35%	1,996	0.007803%	67,394
Political Subdivision	500007	Burleigh County Soil Conservation District	249,595	7.26%	18,121	0.022041%	229,733	263,243	7.35%	19,348	0.022677%	653,113
Political Subdivision	500008	Traill County Water Resource District	60,299	7.26%	4,378	0.005325%	55,503	31,350	7.35%	2,304	0.002701%	77,791
Political Subdivision	500009	Grafton Park District	199,843	7.26%	14,509	0.017648%	183,945	203,740	7.35%	14,975	0.017551%	505,480
Political Subdivision	500010	Cass County Soil Conservation District	219,890	7.26%	15,964	0.019418%	202,394	230,575 175,748	7.35%	16,947	0.019863%	572,068
Political Subdivision Political Subdivision	500013 500016	Lake Metigoshe Recreation Service District Greater Ramsey Water District	164,971 398,714	7.26% 7.26%	11,977 28,947	0.014568% 0.035210%	151,842 366,994	1/5,/48 419,778	7.35% 7.35%	12,917 30,854	0.015140% 0.036162%	436,042 1,041,490
Political Subdivision	500010	Carnegie Regional Library	94.940	7.26%	6.893	0.033210%	87.386	92.450	7.35%	6,795	0.036162%	229.369
Political Subdivision	500018	Griggs County Public Library	45,151	7.26%	3,278	0.003987%	41,557	30,183	7.35%	2,218	0.002600%	74,882
Political Subdivision	500019	R & T Water Supply Commerce Authority	579,617	7.26%	42,080	0.051185%	533,502	558,042	7.35%	41,016	0.048072%	1,384,506
Political Subdivision	500022	Consolidated Waste Ltd	158,106	7.26%	11,478	0.013962%	145,526	168,858	7.35%	12,411	0.014546%	418,934
Political Subdivision	500023	Walsh County Housing Authority	30,120	7.26%	2,187	0.002660%	27,725	30,420	7.35%	2,236	0.002621%	75,487
Political Subdivision Political Subdivision	500024 500025	Williams County Soil Conservation District Bowman City Park Board	209,169 105,419	7.26% 7.26%	15,186 7,653	0.018471%	192,523 97,028	224,995 116,539	7.35% 7.35%	16,537 8.566	0.019382% 0.010039%	558,215 289.130
Political Subdivision	500025	Stark County Council on Aging/Elder Care	105,419	7.26%	7,033	0.000000%	97,028	699,612	7.35%	51,421	0.010039%	1,735,759
Political Subdivision	500028	Williston Housing Authority	292,206	7.26%	21,214	0.025804%	268,955	286,389	7.35%	21,050	0.024671%	710,541
Political Subdivision	500030	Minot Rural Fire Department	223,267	7.26%	16,209	0.019716%	205,500	272,112	7.35%	20,000	0.023441%	675,116
Political Subdivision	500031	Central Plains Water District	261,008	7.26%	18,949	0.023049%	240,240	273,672	7.35%	20,115	0.023575%	678,976
Political Subdivision	500033	Ransom County Soil Cons Dist	67,100	7.26%	4,871	0.005926%	61,767	105,684	7.35%	7,768	0.009104%	262,201
Political Subdivision Political Subdivision	500038 500040	Jamestown Regional Airport Fargo Park District	224,938 4,380,216	7.26% 7.26%	16,330 318,004	0.019864% 0.386811%	207,043 4,031,733	235,497 4,591,438	7.35% 7.35%	17,309 337,471	0.020287% 0.395528%	584,279 11,391,470
Political Subdivision	500040	Dunseith Community Nursing Home	905,927	7.26%	65,770	0.080001%	833,851	702,798	7.35%	51,656	0.060542%	1,743,650
Political Subdivision	500047	Mercer County Soil Conservation District	119,682	7.26%	8,689	0.010569%	110,161	128,666	7.35%	9,457	0.011084%	319,227
Political Subdivision	500049	West Fargo Park District	1,409,154	7.26%	102,305	0.124441%	1,297,049	1,526,014	7.35%	112,162	0.131458%	3,786,078
Political Subdivision	500053	Stutsman County Housing Authority	274,627	7.26%	19,938	0.024252%	252,779	364,254	7.35%	26,773	0.031379%	903,736
Political Subdivision	500054	Grand Forks County Water Resource District	113,050	7.26%	8,207	0.009983%	104,053	111,952	7.35%	8,228	0.009644%	277,754
Political Subdivision Political Subdivision	500055 500056	Southeast Region Career & Technology Center Cavalier County Job Development Authority	104,787 50,364	7.26% 7.26%	7,608 3,656	0.009254% 0.004448%	96,454 46,362	121,831 54,807	7.35% 7.35%	8,955 4,028	0.010495% 0.004721%	302,263 135,968
Political Subdivision	500050	Barnes County Soil Conservation District	77,959	7.26%	5,660	0.004448%	71,752	72,604	7.35%	5,336	0.004721%	180,119
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board		7.26%	-	0.000000%	71,752	-	7.35%	-	0.000000%	-
Political Subdivision	500061	Ward County Water Resource District	37,367	7.26%	2,713	0.003300%	34,396	37,594	7.35%	2,763	0.003239%	93,285
Political Subdivision	500063	Southwest Water Authority	2,886,030	7.26%	209,526	0.254862%	2,656,428	2,658,283	7.35%	195,384	0.228997%	6,595,266
Political Subdivision	500068	Burleigh County Council On Aging	937,315	7.26%	68,049	0.082773%	862,743	972,704	7.35%	71,494	0.083793%	2,413,294
Political Subdivision Political Subdivision	500072 500080	Watford City Park District Western & Central Stark Soil Conservation District	1,064,108 161,200	7.26% 7.26%	77,254 11.703	0.093970% 0.014235%	979,450 148.371	1,254,077 159.848	7.35% 7.35%	92,175 11.749	0.108032%	3,111,394 396,585
Political Subdivision	500080	Ramsey County Housing Authority	180,175	7.26%	13,081	0.014233%	165,840	216,457	7.35%	15,910	0.013770%	537,046
Political Subdivision	500082	Grand Forks Public Library	988,626	7.26%	71,774	0.087304%	909,970	1,023,212	7.35%	75,206	0.088144%	2,538,606
Political Subdivision	500084	Rolette County Soil Conservation District	38,894	7.26%	2,824	0.003435%	35,803	40,554	7.35%	2,981	0.003494%	100,630
Political Subdivision	500085	Jamestown Parks And Recreation District	774,594	7.26%	56,236	0.068403%	712,965	714,281	7.35%	52,500	0.061532%	1,772,163
Political Subdivision	500091	Ramsey County Water Resource District		7.26%		0.000000%		23,884	7.35%	1,755	0.002057%	59,243
Political Subdivision Political Subdivision	500107 500108	Grand Forks-E Grand Forks Metropolitan Planning North Dakota Firefighters Association	259,122 185,836	7.26% 7.26%	18,812 13,492	0.022883% 0.016411%	238,510 171,052	212,415 192,849	7.35% 7.35%	15,613 14,174	0.018298% 0.016613%	526,995 478,465
Political Subdivision	500108	James River Valley Library System	403,348	7.26%	29,283	0.016411%	371,257	192,849 436.692	7.35%	32.097	0.016613%	1.083.452
Political Subdivision	500110	Grand Forks Park District	2,065,422	7.26%	149,950	0.182395%	1,901,104	2,288,183	7.35%	168,181	0.197115%	5,677,043
Political Subdivision	500111	Mcintosh County Housing Authority		7.26%		0.000000%			7.35%		0.000000%	
Political Subdivision	500112	Foster County Soil Conservation District	87,258	7.26%	6,335	0.007706%	80,320	91,529	7.35%	6,727	0.007885%	227,093
School District	500113	Lonetree Special Education Unit	17,016	7.26%	1,235	0.001503%	15,666	19,152	7.35%	1,408	0.001650%	47,521
School District Political Subdivision	500114 500115	Roughrider Education Services Program (RESP) Agassiz Water Users District	173,488	7.26% 7.26%	12,595	0.000000% 0.015321%	159,691	189,064	7.35% 7.35%	13,896	0.000000% 0.016287%	469,076
Political Subdivision	500115	Western Area Water Supply Authority	173,488 693.142	7.26%	50.322	0.015321%	637.992	189,064 862.429	7.35%	63.389	0.016287%	2.139.717
Political Subdivision	500118	Crosby Park District	48,996	7.26%	3,557	0.004327%	45,100	-	7.35%	-	0.000000%	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	176,923	7.26%	12,845	0.015624%	162,849	187,090	7.35%	13,751	0.016117%	464,180
Political Subdivision	500121	Devils Lake Park Board	355,740	7.26%	25,827	0.031415%	327,439	369,750	7.35%	27,177	0.031852%	917,359
Political Subdivision	500122	North Central Soil Conservation District	107,936	7.26%	7,836	0.009532%	99,352	48,059	7.35%	3,532	0.004140%	119,235
Political Subdivision	500124	Emmons County Soil Conservation District		7.26%		0.000000%		42,116	7.35%	3,096	0.003628%	104,489
Political Subdivision Political Subdivision	500125 500126	Wahpeton Park Board City Of Bottineau Park Board	551,125 144,795	7.26% 7.26%	40,012 10,512	0.048669% 0.012787%	507,277 133,279	555,629 110,582	7.35% 7.35%	40,839 8,128	0.047865% 0.009526%	1,378,544 274,355
Political Subdivision	500126	Logan County Soil Conservation District	74.099	7.26%	5.380	0.012787%	68.208	75.282	7.35%	8,128 5.533	0.009526%	186,772
Political Subdivision	500129	Park District - City of New Rockford	48,720	7.26%	3,537	0.004302%	44,840	49,309	7.35%	3,624	0.004248%	122,345
Political Subdivision	500130	Traill County Job Development Authority	102,456	7.26%	7,438	0.009048%	94,307	109,602	7.35%	8,056	0.009442%	271,936
Political Subdivision	500131	Minot Park District	1,519,013	7.26%	110,280	0.134142%	1,398,163	1,688,770	7.35%	124,125	0.145479%	4,189,892
Political Subdivision	500132	Valley City Park District	367,426	7.26%	26,675	0.032447%	338,195	474,920	7.35%	34,907	0.040912%	1,178,293
Political Subdivision Political Subdivision	500136 500137	Tioga Park District	-	7.26% 7.26%		0.000000%	-	70,979	7.35% 7.35%	5,217	0.006114% 0.103295%	176,087
Political Subdivision Political Subdivision	500137 500140	Municipal Airport Authority of the City of Fargo Eddy County Soil Conservation District	-	7.26% 7.26%		0.000000%	-	1,199,086 20,800	7.35% 7.35%	88,133 1,529	0.103295% 0.001792%	2,974,965 51,611
Political Subdivision	500140	Kindred Park District		7.26%	-	0.000000%	-	16,640	7.35%	1,223	0.001792%	41,271
Political Subdivision	500142	Sheridan County Soil Conservation District	-	7.26%		0.000000%	-	22,960	7.35%	1,688	0.001978%	56,968
Political Subdivision	500145	Walsh County Job Development Authority		7.26%		0.000000%		40,719	7.35%	2,993	0.003508%	101,033
								*				
		Total Main System	\$ 1,132,390,740	7.26%	\$ 82,211,568	99.999996%	\$ 1,042,300,508	\$ 1,160,836,490	7.35%	85,321,489	99.999991%	2,880,066,328

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



Judges System

						As of June 30, 20	21			As of June 30, 2022						
									Net Pension						N	et Pension
					Current	Estimated		Li	iability under			Current	Estimated		Lia	bility under
					Contribution	2021-2022	Proportionate	Cu	rrent Discount			Contribution	2022-2023	Proportionate	Curr	ent Discount
Employer Type	Employer ID	Employer	20	021 Payroll ¹	Rate	Contribution	Share		Rate	2	022 Payroll ¹	Rate	Contribution	Share		Rate
State	018000	ND Supreme Court	\$	8,654,665	17.52%	\$ 1,516,297	100.000000%	\$	(14,832,186)	\$	8,729,372	17.52%	\$ 1,529,386	100.000000%	\$	3,220,848
		Total Judges System	\$	8,654,665	17.52%	\$ 1,516,297	100.000000%	\$	(14,832,186)	\$	8,729,372	17.52%	1,529,386	100.000000%	\$	3,220,848

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



¹Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Public Safety with Prior Main System Service System

			As of June 30, 2021				As of June 30, 2022					
Employer Type	Employer ID	Employer	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net Pension Liability under Current Discount Rate
City	200010	City Of Cavalier	\$ 142,521	9.81%	\$ 13,981	0.231615%	\$ 38,382	\$ 153,971	9.81%	\$ 15,105	0.237807%	\$ 195,232
City	200014	City of Grand Forks	10,046,492	9.81%	985,561	16.326865%	2,705,608	10,358,225	9.81%	1,016,142	15.998218%	13,134,044
City	200016	City Of Ellendale	101,988	9.81%	10,005	0.165744%	27,466	107,014	9.81%	10,498	0.165282%	135,691
City	200028	City Of Thompson	52,946	9.81%	5,194	0.086044%	14,259	58,520	9.81%	5,741	0.090384%	74,202
City	200029	City Of Williston	10,373,704	9.81%	1,017,660	16.858627%	2,793,729	10,601,779	9.81%	1,040,035	16.374386%	13,442,867
City	200030	City Of Bowman	222,654	9.81%	21,842	0.361842%	59,963	220,833	9.81%	21,664	0.341075%	280,012
City	200055	City of Watford City	1,494,332	9.81%	146,594	2.428485%	402,437	1,593,057	9.81%	156,279	2.460467%	2,019,968
City	200070	City Of Powers Lake	111,012	9.81%	10,890	0.180409%	29,896	45,600	9.81%	4,473	0.070429%	57,820
City	200083	City of Grafton	-	9.81%	-	0.000000%	-	353,258	9.81%	34,655	0.545605%	447,925
City	200085	City of Lincoln	401,810	9.81%	39,418	0.652994%	108,211	439,970	9.81%	43,161	0.679531%	557,874
City	200089	City of Surrey	72,635	9.81%	7,125	0.118041%	19,561	138,505	9.81%	13,587	0.213920%	175,622
City	200094	City of West Fargo	3,828,442	9.81%	375,570	6.221720%	1,031,033	4,181,134	9.81%	410,169	6.457737%	5,301,603
City	200103	City Of Burlington	177,378	9.81%	17,401	0.288262%	47,769	186,918	9.81%	18,337	0.288694%	237,009
County	300001	Adams County	205,831	9.81%	20,192	0.334502%	55,432	266,200	9.81%	26,114	0.411144%	337,537
County	300003	Benson County	133,046	9.81%	13,052	0.216217%	35,830	233,950	9.81%	22,950	0.361334%	296,644
County	300004	Billings County	-	9.81%	-	0.000000%	-	389,714	9.81%	38,231	0.601911%	494,150
County	300006	Bowman County	171,186	9.81%	16,793	0.278200%	46,102	200,585	9.81%	19,677	0.309802%	254,338
County	300009	Cass County	7,941,402	9.81%	779,052	12.905818%	2,138,689	8,511,142	9.81%	834,943	13.145409%	10,791,976
County	300013	Dunn County	1,441,611	9.81%	141,422	2.342807%	388,238	1,316,538	9.81%	129,152	2.033385%	1,669,346
County	300016	Foster County	162,290	9.81%	15,921	0.263743%	43,706	168,342	9.81%	16,514	0.260003%	213,454
County	300020	Griggs County	136,110	9.81%	13,352	0.221197%	36,656	146,336	9.81%	14,356	0.226015%	185,551
County	300027	Mckenzie County	4,256,624	9.81%	417,575	6.917571%	1,146,346	4,298,498	9.81%	421,683	6.639005%	5,450,419
County	300028	Mclean County	998,562	9.81%	97,959	1.622794%	268,921	1,168,125	9.81%	114,593	1.804162%	1,481,161
County	300044	Slope County	62,700	9.81%	6,151	0.101896%	16,886	63,300	9.81%	6,210	0.097766%	80,263
County	300045	Stark County	1,783,117	9.81%	174,924	2.897799%	480,209	1,867,494	9.81%	183,201	2.884334%	2,367,949
County	300048	Towner County	289,566	9.81%	28,406	0.470583%	77,983	251,982	9.81%	24,719	0.389185%	319,509
County	300050	Walsh County	784,945	9.81%	77,003	1.275638%	211,392	707,092	9.81%	69,366	1.092099%	896,580
County	300051	Ward County	4,742,833	9.81%	465,272	7.707725%	1,277,286	4,321,459	9.81%	423,935	6.674468%	5,479,533
County	300052	Wells County	200,997	9.81%	19,718	0.326646%	54,130	194,202	9.81%	19,051	0.299944%	246,245
County	300053	Williams County	5,544,058	9.81%	543,872	9.009820%	1,493,063	5,541,397	9.81%	543,611	8.558655%	7,026,392
Political Subdivision	500041	Bismarck Rural Fire Protection	748,609	9.81%	73,439	1.216588%	201,607	803,113	9.81%	78,785	1.240403%	1,018,333
State	012500	Attorney General's Office	4,027,442	9.81%	395,092	6.545121%	1,084,625	4,957,045	9.81%	486,286	7.656127%	6,285,444
State of ND	054000	Adjutant General ND National Guard	876,660	9.81%	86,000	1.424687%	236,092	900,819	9.81%	88,370	1.391310%	1,142,223
		Total Public Safety with Prior Main System Service										
		System	\$ 61,533,503	9.81%	\$ 6,036,436	100.000000%	\$ 16,571,507	\$ 64,746,117	9.81%	\$ 6,351,593	99.999996%	\$ 82,096,916

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



Public Safety without Prior Main System Service System

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

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Main System

As of June 30, 2022

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

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			As of June 30, 2022					
			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		
				4.10%	5.10%	6.10%		
State of ND	051600	Heart River Correctional Center	0.080712%	\$ 3,068,258	\$ 2,324,559	\$ 1,714,008		
State of ND	051700	Department Of Corrections Transitional Services	0.201049%	7,642,857	5,790,345	4,269,497		
State of ND State of ND	051800 051900	James River Correctional Ctr State Penitentiary	0.718692% 0.911543%	27,321,003 34,652,214	20,698,808 26,253,045	15,262,215 19,357,619		
State	052000	Rough Rider Industries	0.136727%	5,197,663	3,937,829	2,903,548		
State of ND	053000	Department Of Corrections And Rehabilitation	0.724357%	27,536,357	20,861,964	15,382,518		
State of ND	054000	Adjutant General ND National Guard	0.918947%	34,933,676	26,466,286	19,514,851		
State of ND	060100	Department Of Commerce	0.346120%	13,157,716	9,968,486	7,350,239		
State of ND	060200	Dept Of Agriculture	0.407792%	15,502,171	11,744,681	8,659,912		
State of ND	060700	Milk Marketing Board	0.005298%	201,403	152,586	112,509		
State of ND	060800	ND Oilseed Council	0.003070%	116,706	88,418	65,195		
State	061100	ND Soybean Council	0.037492%	1,425,255	1,079,795	796,184		
State of ND	061400	ND Corn Utilization Council	0.014240%	541,332	410,121	302,402		
State of ND	061600	State Seed Department	0.127198%	4,835,419	3,663,387	2,701,189		
State	062400	Beef Commission	0.021717%	825,570	625,464	461,184		
State of ND	062500	ND Wheat Commission	0.041473%	1,576,592	1,194,450	880,725		
State of ND	062600	ND Barley Council	0.013094%	497,767	377,116	278,065		
State State of ND	066500 067000	State Fair Association Racing Commission	0.093464% 0.011975%	3,553,024 455,228	2,691,825 344,888	1,984,811 254,302		
State of ND	070100	Historical Society	0.378819%	14,400,766	10,910,239	8,044,638		
State of ND	070900	ND Council On The Arts	0.029840%	1,134,365	859,412	633,685		
State of ND	072000	Game & Fish Department	1.027220%	39,049,663	29,584,620	21,814,147		
State of ND	075000	Parks & Recreation Department	0.317312%	12,062,583	9,138,797	6,738,469		
State of ND	077000	Water Commission	0.512951%	19,499,780	14,773,330	10,893,079		
State	080100	Department Of Transportation	5.158995%	196,118,668	148,582,491	109,556,936		
State	090000	ND State Board Of Accountancy	0.009732%	369,961	280,288	206,670		
State	090100	Board Of Medical Examiners	0.028254%	1,074,073	813,734	600,005		
State	090200	Board Of Pharmacy	0.024332%	924,978	700,778	516,717		
State	090600	Real Estate Commission	0.021183%	805,270	610,085	449,844		
State	090900	Electrical Board	0.143086%	5,439,400	4,120,972	3,038,589		
State	099501	ND System Information Technology Services	0.203344%	7,730,101	5,856,443	4,318,234		
District Health Unit	100002	McIntosh District Health Unit	0.011843%	450,210	341,086	251,499		
District Health Unit	100003	Wells County Dist Health Unit	0.022848%	868,564	658,038	485,202		
District Health Unit District Health Unit	100004 100005	Central Valley Health Unit Dickey County Health District	0.104554% 0.025183%	3,974,610 957,329	3,011,225 725,287	2,220,319 534,789		
District Health Unit	100005	Emmons County Public Health	0.013414%	509,932	386,332	284,861		
District Health Unit	100007	Rolette County Public Health	0.056563%	2,150,237	1,629,052	1,201,178		
District Health Unit	100008	Towner County Public Health Unit	0.011333%	430,823	326,398	240,669		
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018039%	685,751	519,535	383,078		
District Health Unit	100010	First District Health Unit	0.200114%	7,607,313	5,763,416	4,249,641		
District Health Unit	100011	Lake Region District Health Unit	0.101294%	3,850,681	2,917,335	2,151,090		
District Health Unit	100012	Garrison Diversion Conservancy District	0.183401%	6,971,970	5,282,071	3,894,722		
District Health Unit	100013	Upper Missouri Health Unit	0.132166%	5,024,277	3,806,469	2,806,690		
District Health Unit	100014	Kidder County District Health Unit	0.008864%	336,964	255,289	188,237		
District Health Unit	100015	Southwestern District Health Unit	0.144635%	5,498,285	4,165,584	3,071,483		
District Health Unit	100017	City-County Health District	0.057558%	2,188,061	1,657,709	1,222,307		
District Health Unit	100018	Sargent County District Health Unit	0.013481%	512,479	388,262	286,284		
District Health Unit	100019	Traill District Health Unit	0.017793% 0.015060%	676,399	512,450	377,854		
District Health Unit District Health Unit	100021 100022	Cavalier County Health Dist Walsh County Health District	0.032642%	572,504 1,240,882	433,738 940,111	319,816 693,189		
District Health Unit	100022	Custer Health Unit	0.127364%	4,841,729	3,668,168	2,704,715		
Political Subdivision	100023	Southeast Water Users District	0.046986%	1,786,168	1,353,228	997,799		
City	200002	City Of Mcville	0.009907%	376,614	285,328	210,386		
City	200003	City Of Drayton	0.018816%	715,288	541,913	399,578		
City	200004	City Of Fessenden	0.000000%		-	-		
City	200005	City Of Westhope	0.013930%	529,548	401,193	295,819		
City	200006	City Of Belfield	0.008252%	313,699	237,663	175,240		
City	200007	City of Beulah	0.053218%	2,023,077	1,532,714	1,130,143		
City	200008	City Of Rolla	0.040437%	1,537,208	1,164,613	858,724		
City	200009	City of New Town	0.093300%	3,546,790	2,687,102	1,981,328		
City	200010	City Of Cavalier	0.051118%	1,943,246	1,472,232	1,085,547		
City	200011	City Of Harvey	0.046672%	1,774,231	1,344,185	991,131		
City	200012	City Of Crand Farks	0.014711%	559,237	423,687	312,404		
City	200014	City Of Grand Forks	1.592366%	60,533,631	45,861,201	33,815,644		

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				As of June 30, 2022					
			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			
	222245	er et will		4.10%	5.10%	6.10%			
City City	200015 200016	City Of Killdeer City Of Ellendale	0.078322% 0.028209%	\$ 2,977,403 1,072,362	\$ 2,255,726 812,438	\$ 1,663,254 599,049			
City	200010	City of Wishek	0.022420%	852,294	645,711	476,113			
City	200017	City Of Granville	0.004580%	174,108	131,907	97,261			
City	200019	City Of Linton	0.023445%	891,259	675,232	497,880			
City	200020	City Of Finley	0.008631%	328,107	248,579	183,289			
City	200021	City Of Wilton	0.012126%	460,969	349,237	257,509			
City	200022	City Of Ray	0.019258%	732,091	554,643	408,965			
City	200025	City Of Medora	0.024316%	924,370	700,317	516,377			
City	200026	City of Velva	0.017810%	677,045	512,940	378,215			
City	200028	City Of Thompson	0.012864%	489,024	370,492	273,181			
City	200029	City Of Williston	1.097094%	41,705,916	31,597,038	23,297,998			
City	200030	City Of Bowman	0.053964%	2,051,436	1,554,199	1,145,985			
City	200031	City Of Pharma	0.093697%	3,561,882	2,698,536	1,989,759			
City City	200033 200035	City Of Rhame City Of Fargo	0.005976% 3.338059%	227,177 126,895,972	172,113 96,138,322	126,907 70,887,356			
City	200035	City Of Falgo	0.498466%	18,949,134	14,356,153	10,585,474			
City	200037	City Of Beach	0.024661%	937,485	710,253	523,703			
City	200038	City Of Glenburn	0.002391%	90,894	68,862	50,776			
City	200040	City Of Kulm	0.007630%	290,054	219,749	162,031			
City	200041	City Of Harwood	0.008591%	326,586	247,427	182,439			
City	200043	City of Dickinson	0.459078%	17,451,803	13,221,752	9,749,026			
City	200045	City Of Mapleton	0.017145%	651,765	493,787	364,093			
City	200046	City Of Wahpeton	0.228541%	8,687,963	6,582,133	4,853,320			
City	200047	City Of Bottineau	0.048038%	1,826,160	1,383,526	1,020,140			
City	200049	City Of Elgin	0.006108%	232,195	175,914	129,710			
City	200050	City Of Rugby	0.055019%	2,091,542	1,584,584	1,168,389			
City	200051	City Of New Salem	0.011416%	433,978	328,788	242,431			
City City	200052 200053	City Of Walhalla City Of Gwinner	0.026785% 0.014966%	1,018,229 568,931	771,426 431,031	568,809 317,819			
City	200053	City Of Kenmare	0.015114%	574,557	435,293	320,962			
City	200055	City Of Watford City	0.233266%	8,867,583	6,718,216	4,953,660			
City	200057	City Of Cooperstown	0.016880%	641,691	486,155	358,465			
City	200058	City Of New England	0.009212%	350,193	265,312	195,627			
City	200059	City Of Carrington	0.056240%	2,137,958	1,619,749	1,194,318			
City	200060	City Of Mott	0.010012%	380,605	288,352	212,616			
City	200061	City Of Larimore	0.016066%	610,747	462,711	341,179			
City	200062	City Of Sherwood	0.002899%	110,205	83,493	61,563			
City	200063	City Of Lamoure	0.017799%	676,627	512,623	377,981			
City	200064	City Of Michigan	0.004973%	189,048	143,226	105,607			
City	200065	City Of Park River	0.041276%	1,569,103	1,188,776	876,541			
City City	200067 200069	City Of Hatton City Of Northwood	0.003995% 0.024776%	151,870 941,857	115,059 713,565	84,838 526,146			
City	200009	City Of Northwood City Of Powers Lake	0.003681%	139,933	106,015	78,170			
City	200072	City Of Towner	0.009830%	373,686	283,111	208,751			
City	200073	City Of Pembina	0.000861%	32,731	24,797	18,284			
City	200075	City Of Underwood	0.008413%	319,819	242,300	178,659			
City	200076	City Of New Leipzig	0.000000%	-	-	-			
City	200077	City Of Stanley	0.069724%	2,650,551	2,008,098	1,480,666			
City	200080	City Of Crosby	0.017997%	684,154	518,326	382,186			
City	200083	City Of Grafton	0.110332%	4,194,260	3,177,635	2,343,021			
City	200084	City Of Emerado	0.007938%	301,762	228,620	168,572			
City	200085	City Of Lincoln	0.021828%	829,789	628,661	463,542			
City	200086	City Of Minto City Of Ashley	0.007566% 0.011181%	287,621	217,906	160,672			
City	200087 200088	City Of Neche	0.000000%	425,045	322,020	237,441			
City City	200088	City Of Nucrey	0.012115%	460,550	348,920	257,275			
City	200089	City Of Hankinson	0.012113%	691,453	523,855	386,263			
City	200090	City Of New Rockford	0.018189%	674,080	510,693	376,559			
City	200092	City of Minot	0.784271%	29,813,982	22,587,527	16,654,858			
City	200094	City Of West Fargo	0.902297%	34,300,728	25,986,754	19,161,270			
City	200096	City Of Valley City	0.043346%	1,647,794	1,248,394	920,500			
City	200097	City Of Devils Lake	0.134684%	5,119,998	3,878,989	2,860,163			
City	200098	City Of Oakes	0.050548%	1,921,577	1,455,816	1,073,442			

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



				As of	June 30, 2022		
			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	
				4.10%	5.10%	6.10%	
City	200100	City Of Mohall	0.014642%	\$ 556,614	\$ 421,699	\$ 310,939	
City	200101	City Of Lidgerwood	0.007192%	273,403	207,134	152,730	
City	200102	City Of Mcclusky	0.002778%	105,605	80,008	58,994	
City	200103	City Of Burlington	0.016305%	619,833	469,595	346,255	
City	200104	City Of Lisbon	0.048850%	1,857,028	1,406,913	1,037,384	
City	200110	City Of Halliday	0.012747%	484,576	367,122	270,697	
City	200111	City Of Maddock	0.012599%	478,950	362,860	267,554	
City	200114	City of Regent	0.005130%	195,016	147,747	108,941	
City	200115	City of Lakota	0.021825%	829,675	628,575	463,478	
City	200117	City of Alexander	0.014919%	567,144	429,677	316,821	
City	200118	City of Berthold	0.004304%	163,616	123,958	91,400	
City	200119	City of Carson	0.007223%	274,582	208,027	153,388	
City	200120	City of Dodge	0.007992%	303,815	230,175	169,719	
City	200123	City of Grenora	0.008965%	340,804	258,198	190,382	
City	200124 200125	City of Richardton	0.014811%	563,039	426,567	314,528	
City	300001	City of Richardton	0.003429% 0.051903%	130,353	98,757	72,819	
County	300001	Adams County Barnes County	0.236443%	1,973,087 8,988,356	1,494,841 6,809,716	1,102,217 5,021,127	
County County	300002	Benson County	0.113999%	4,333,660	3,283,247	2,420,894	
County	300003	Billings County	0.484701%	18,425,859	13,959,712	10,293,159	
County	300004	Bottineau County	0.295875%	11,247,658	8,521,397	6,283,231	
County	300005	Bowman County	0.097286%	3,698,317	2,801,902	2,065,975	
County	300007	Burke County	0.143525%	5,456,088	4,133,616	3,047,911	
County	300008	Burleigh County	1.556839%	59,183,075	44,838,000	33,061,189	
County	300009	Cass County	1.489838%	56,636,039	42,908,326	31,638,349	
County	300010	Cavalier County	0.296229%	11,261,115	8,531,592	6,290,749	
County	300011	Dickey County	0.135177%	5,138,740	3,893,188	2,870,632	
County	300012	Divide County	0.196322%	7,463,161	5,654,204	4,169,114	
County	300013	Dunn County	0.385679%	14,661,548	11,107,812	8,190,318	
County	300014	Eddy County	0.079746%	3,031,536	2,296,738	1,693,494	
County	300015	Emmons County	0.220483%	8,381,639	6,350,057	4,682,199	
County	300016	Foster County	0.079143%	3,008,613	2,279,371	1,680,689	
County	300017	Golden Valley County	0.080983%	3,078,560	2,332,364	1,719,763	
County	300018	Grand Forks County	1.319518%	50,161,342	38,002,997	28,021,417	
County	300019	Grant County	0.084284%	3,204,048	2,427,435	1,789,863	
County	300020	Griggs County	0.046610%	1,771,874	1,342,399	989,815	
County	300021	Hettinger County	0.097856%	3,719,986	2,818,318	2,078,080	
County	300023	Lamoure County	0.170872%	6,495,682	4,921,227	3,628,655	
County	300024	Logan County	0.051115%	1,943,132	1,472,146	1,085,483	
County	300025	Mchenry County	0.095152%	3,617,194	2,740,441	2,020,657	
County	300026	Mcintosh County	0.073143%	2,780,524	2,106,567	1,553,272	
County	300027	Mckenzie County	0.781366%	29,703,549	22,503,861	16,593,167	
County	300028	Mclean County	0.360388%	13,700,113	10,379,414	7,653,236	
County	300029	Mercer County	0.335550%	12,755,899	9,664,063	7,125,773	
County	300030	Morton County	0.558572%	21,234,057	16,087,246	11,861,891	
County	300031	Mountrail County	0.677987%	25,773,607	19,526,477	14,397,800	
County	300032	Nelson County	0.153787%	5,846,197	4,429,168	3,265,836	
County	300033	Oliver County	0.075350%	2,864,423	2,170,130	1,600,140	
County	300034	Pembina County	0.219384%	8,339,860	6,318,405	4,658,861	
County	300035 300036	Pierce County	0.182317% 0.463396%	6,930,762	5,250,851	3,871,702	
County		Ramsey County Ransom County		17,615,952	13,346,113	9,840,724	
County County	300037 300038	Renville County	0.166408% 0.113794%	6,325,983 4,325,867	4,792,661 3,277,343	3,533,857 2,416,541	
County	300038	Richland County	0.571478%	21,724,678	16,458,947	12,135,964	
County	300033	Rolette County	0.088738%	3,373,366	2,555,713	1,884,449	
County	300040	Sargent County	0.061335%	2,331,644	1,766,489	1,302,516	
County	300041	Sheridan County	0.055317%	2,102,870	1,593,166	1,174,717	
County	300042	Slope County	0.055317%	3,716,679	2,815,812	2,076,232	
County	300044	Stark County	0.358443%	13,626,174	10,323,397	7,611,932	
County	300045	Steele County	0.081496%	3,098,062	2,347,139	1,730,657	
County	300047	Stutsman County	0.613267%	23,313,282	17,662,498	13,023,400	
County	300047	Towner County	0.111193%	4,226,991	3,202,432	2,361,306	
County	300049	Traill County	0.325189%	12,362,027	9,365,660	6,905,746	
County	300050	Walsh County	0.206255%	7,840,763	5,940,281	4,380,052	

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				As of June 30, 2022		
Employer Type	Employer ID	Employer	Proportionate Share	Net Pension Liability at Discount Rate 1% Lower	Net Pension Liability under Current Discount Rate	Net Pension Liability at
Employer Type	Employer ID	Employer	Snare	4.10%	5.10%	Discount Rate 1% Higher 6.10%
County	300051	Ward County	0.909081%	\$ 34,558,621	\$ 26,182,138	\$ 19,305,335
County	300052	Wells County	0.161552%	6,141,383	4,652,805	3,430,734
County	300053	Williams County	1.096084%	41,667,521	31,567,949	23,276,550
School District	400002	Mcclusky Public Schools	0.014544%	552,889	418,877	308,858
School District	400003	Lake Region Special Education Unit	0.046560%	1,769,974	1,340,959	988,753
School District	400004	Lidgerwood Public School	0.039237%	1,491,591	1,130,052	833,241
School District	400006	Halliday Public School	0.009994%	379,921	287,834	212,234
School District	400007	Oliver-Mercer Special Education Unit	0.042835%	1,628,368	1,233,677	909,648
School District	400008	Underwood School District #8	0.042909%	1,631,181	1,235,808	911,220
School District	400010	New Town Public School District	0.214983%	8,172,557	6,191,654	4,565,401
School District	400011	Bottineau Public School	0.124859%	4,746,502	3,596,022	2,651,518
School District	400012	Peace Garden Special Services	0.038282%	1,455,286	1,102,547	812,960
School District	400014	Beulah Public School #27	0.094040%	3,574,921	2,708,415	1,997,043
School District	400016	St John School District #3	0.102498%	3,896,451	2,952,011	2,176,658
School District School District	400017 400018	Ellendale Public School District #40 Rural Cass Special Education Unit	0.040248% 0.021601%	1,530,024	1,159,169	854,711 458,721
School District	400018	Fargo Public Schools	2.365699%	821,160 89,931,806	622,123 68,133,706	50,238,221
School District	400019	Surrey Schools	0.053812%	2,045,658	1,549,821	1,142,757
School District	400020	Jamestown Public School District #1	0.298137%	11,333,648	8,586,544	6,331,267
School District	400021	Warwick Public School	0.061169%	2,325,333	1,761,708	1,298,991
School District	400023	Souris Valley Special Services	0.046913%	1,783,393	1,351,126	996,249
School District	400025	Rugby Public School District #5	0.080418%	3,057,082	2,316,092	1,707,765
School District	400026	Billings County School District	0.034616%	1,315,924	996,964	735,109
School District	400027	Belcourt School District #7	0.534986%	20,337,438	15,407,953	11,361,016
School District	400028	West Fargo Public School #6	1.802304%	68,514,402	51,907,555	38,273,909
School District	400029	Minot Public School District #1	1.634728%	62,144,018	47,081,255	34,715,248
School District	400030	Belfield Public School #13	0.037880%	1,440,004	1,090,969	804,423
School District	400031	Minto Public School District #20	0.037995%	1,444,376	1,094,281	806,866
School District	400033	Harvey Public School Dist #38	0.065092%	2,474,466	1,874,693	1,382,300
School District	400034	Oakes Public Schools	0.045779%	1,740,284	1,318,466	972,167
School District	400035	Larimore Public School District #44	0.048989%	1,862,312	1,410,916	1,040,335
School District	400036	Hazen Public School District #3	0.059474%	2,260,898	1,712,891	1,262,996
School District	400038	Park River Area School District	0.061341%	2,331,872	1,766,662	1,302,644
School District	400039	Hillsboro Public School	0.047737%	1,814,717	1,374,857	1,013,748
School District	400040	Lisbon Public School	0.082387%	3,131,933	2,372,800	1,749,579
School District	400042	Northern Cass School District # 97	0.078621%	2,988,769	2,264,337	1,669,603
School District	400043	Mandaree Public School #36	0.083588%	3,177,589	2,407,390	1,775,083
School District	400044	Thompson Public School	0.037598%	1,429,284	1,082,847	798,435
School District School District	400045 400046	Northern Plains Special Ed Unit	0.013022% 0.079592%	495,030	375,042	276,536 1,690,224
School District	400046	Bowman County School District #1 Apple Creek Elementary School	0.003150%	3,025,682 119,747	2,292,303 90,722	66,894
School District	400047	Burke Central School	0.012834%	487,883	369,628	272,544
School District	400048	Washburn Public School	0.037261%	1,416,473	1,073,142	791,278
School District	400050	Enderlin Area School District #24	0.050935%	1,936,289	1,466,962	1,081,661
School District	400051	Midkota School	0.024896%	946,419	717,021	528,694
School District	400052	Velva Public School	0.041023%	1,559,485	1,181,490	871,169
School District	400053	Sheyenne Valley Special Education Unit	0.082359%	3,130,869	2,371,994	1,748,984
School District	400054	Center Stanton Public School	0.021665%	823,593	623,966	460,080
School District	400055	Burleigh County Special Education Unit	0.005770%	219,346	166,180	122,532
School District	400056	New Rockford Sheyenne Public School	0.031959%	1,214,918	920,440	678,685
School District	400057	James River Multidistrict Special Education Unit	0.046853%	1,781,112	1,349,398	994,975
School District	400058	Newburg United Public School	0.025811%	981,203	743,374	548,125
School District	400059	Napoleon Public School District #2	0.030577%	1,162,382	880,638	649,336
School District	400060	Yellowstone School District # 14	0.025896%	984,434	745,822	549,930
School District	400061	Cavalier Public Schools	0.047403%	1,802,020	1,365,238	1,006,655
School District	400062	Richland School District # 44	0.035082%	1,333,639	1,010,385	745,005
School District	400063	Fort Totten School District # 30	0.035394%	1,345,499	1,019,371	751,631
School District	400064	Bismarck Public Schools	2.703144%	102,759,743	77,852,347	57,404,237
School District	400065	Solen Public School Dist #3	0.057149%	2,172,513	1,645,929	1,213,622
School District	400068	Lakota Public School District # 66	0.024272%	922,698	699,050	515,443
School District	400069	Stanley Community Public School District # 2	0.144464%	5,491,784	4,160,659	3,067,852
School District	400070	Mandan Public School District #1	0.837087%	31,821,777	24,108,663	17,776,464
School District	400072	Killdeer Public School #16	0.087504%	3,326,456	2,520,173	1,858,244
School District	400073	Glenburn School District	0.033266%	1,264,604	958,083	706,440

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				As of June 30, 2022			
			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	
				4.10%	5.10%	6.10%	
School District	400074	New Public School #8	0.000000%	\$ -	\$ -	\$ -	
School District	400075	Williston Public School #1	0.000000%	-	-	-	
School District	400076	Valley City Public School	0.078821%	2,996,372	2,270,097	1,673,851	
School District	400077	Dickinson Public Schools	0.704225%	26,771,041	20,282,149	14,954,993	
School District	400078	Drayton Public School #19	0.041812%	1,589,479	1,204,213	887,924	
School District	400079	Mohall Lansford Sherwood School	0.044087%	1,675,963	1,269,735	936,236	
School District	400080	Westhope Public School #17	0.031732%	1,206,289	913,903	673,864	
School District School District	400081	Kindred Public School District #2 Grafton Public School District #3	0.057731%	2,194,638	1,662,691	1,225,981	
School District	400082 400083	Wilton Public School District #3	0.126503% 0.037477%	4,808,999 1,424,684	3,643,371 1,079,363	2,686,430 795,865	
School District	400083	Sheyenne Valley Career And Tech Center	0.012965%	492,863	373,401	275,326	
School District	400085	White Shield School Dist #85	0.087605%	3,330,295	2,523,082	1,860,389	
School District	400086	Tgu School District #60	0.156406%	5,945,758	4,504,597	3,321,454	
School District	400087	Turtle Lake Mercer School District #72	0.035946%	1,366,484	1,035,269	763,353	
School District	400088	Lamoure School District #8	0.043926%	1,669,842	1,265,098	932,817	
School District	400089	Divide County School Dist #1	0.071668%	2,724,452	2,064,086	1,521,949	
School District	400090	Mott/Regent School Dist #1	0.039049%	1,484,444	1,124,637	829,248	
School District	400091	United Public School District # 7	0.094355%	3,586,896	2,717,487	2,003,732	
School District	400092	Kulm Public School District #7	0.024701%	939,006	711,405	524,553	
School District	400093	Midway Public School District #128	0.028459%	1,081,866	819,638	604,358	
School District	400094	Dunseith School District #1	0.169509%	6,443,867	4,881,972	3,599,710	
School District	400095	Carrington School District #49	0.058266%	2,214,976	1,678,100	1,237,343	
School District	400096	Glen Ullin Public School #48	0.027520%	1,046,170	792,594	584,417	
School District	400099	Manvel Public School	0.029746%	1,130,791	856,705	631,689	
School District	400100	Maple Valley School District	0.020372%	774,439	586,727	432,622	
School District	400101	North Border School District # 100	0.065101%	2,474,808	1,874,952	1,382,491	
School District School District	400102	Mckenzie Cty Public School #1 Devils Lake Public School	0.329481%	12,525,187	9,489,272	6,996,892	
School District	400103 400104	Mt Pleasant School Dist #4	0.274559% 0.045362%	10,437,332 1,724,432	7,907,482 1,306,456	5,830,562 963,312	
School District	400104	Central Cass Public School District #7	0.134369%	5,108,024	3,869,917	2,853,474	
School District	400105	Milnor Public School District #2	0.035704%	1,357,284	1,028,299	758,214	
School District	400107	Mapleton Public School	0.023636%	898,520	680,733	501,936	
School District	400108	Linton Public School District #36	0.034859%	1,325,161	1,003,962	740,269	
School District	400109	Tioga Public School District #15	0.096807%	3,680,108	2,788,106	2,055,803	
School District	400114	Zeeland Public Schools	0.008107%	308,187	233,487	172,161	
School District	400117	Garrison Public School District #51	0.060062%	2,283,251	1,729,826	1,275,483	
School District	400118	Kenmare Public School District #28	0.052994%	2,014,561	1,526,262	1,125,386	
School District	400119	Lewis & Clark Public Schools	0.074711%	2,840,131	2,151,727	1,586,570	
School District	400120	Sw Special Education Unit	0.008920%	339,093	256,902	189,426	
School District	400121	North Valley Career & Technology Center	0.018538%	704,720	533,907	393,675	
School District	400122	Dakota Prairie Public School	0.059043%	2,244,514	1,700,478	1,253,843	
School District	400123	Beach Public School District #3	0.070816%	2,692,063	2,039,548	1,503,856	
School District	400124	Rolette Public School	0.025643%	974,816	738,535	544,557	
School District	400125	Drake Public School District New Salem Almont School District #49	0.020377%	774,630	586,871	432,728	
School District School District	400137 400138	Max Public School	0.050102% 0.034616%	1,904,622 1,315,924	1,442,971 996,964	1,063,971 735,109	
School District	400138	East Central Special Education Unit	0.046929%	1,784,001	1,351,586	996,589	
School District	400133	North Sargent School District #3	0.035743%	1,358,766	1,029,422	759,042	
School District	400141	Wahpeton Public School District 37	0.146935%	5,585,719	4,231,826	3,120,326	
School District	400142	Medina Public School District #3	0.035492%	1,349,225	1,022,193	753,712	
School District	400143	Pingree-Buchanan School District	0.019542%	742,887	562,823	414,996	
School District	400144	West River Student Services	0.016466%	625,953	474,232	349,674	
School District	400145	Leeds Public School District 6	0.024907%	946,837	717,338	528,928	
School District	400147	Sawyer Public School	0.025281%	961,055	728,110	536,870	
School District	400148	Wilmac Multidistrict Special Education Unit	0.097241%	3,696,607	2,800,606	2,065,020	
School District	400149	Great Northwest Education Cooperative	0.053503%	2,033,911	1,540,922	1,136,195	
School District	400150	Anamoose Public School District #14	0.021559%	819,563	620,914	457,829	
School District	400151	South Prairie School District #70	0.066791%	2,539,053	1,923,625	1,418,380	
School District	400152	South East Education Cooperative	0.125673%	4,777,446	3,619,466	2,668,804	
School District	400153	South Heart Public School District #9	0.042149%	1,602,290	1,213,919	895,080	
School District	400154	Sargent Central Public School District #6	0.024074%	915,171	693,347	511,238	
School District	400155	Fairmount Public School	0.016199%	615,803	466,542	344,004	
School District	400156	South Central Prairie Special Education Unit	0.011700% 0.006908%	444,774	336,968	248,462	
School District	400157	Pembina Special Education Cooperative	0.0008%	262,607	198,955	146,699	

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Main System (Concluded)

			Proportionate	As of Net Pension Liability at	June 30, 2022 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
				4.10%	5.10%	6.10%
School District	400158	Central Regional Education Association	0.060555%	\$ 2,301,992	\$ 1,744,024	\$ 1,285,952
School District	400159	Oberon Public School #16	0.014300%	543,613	411,850	303,676
School District	400160	Elgin/New Leipzig Public School	0.015502%	589,307	446,468	329,202
School District	400161	Williston Basin School District #7	0.848061%	32,238,952	24,424,722	18,009,509
School District	400162	Morton Sioux Special Education Unit	0.000000%	.	.	-
School District	400163	Nedrose Public School	0.074193%	2,820,439	2,136,808	1,575,570
Political Subdivision	500002	Cass County Water Resource District	0.019502%	741,367	561,671	414,146
Political Subdivision	500003	Walsh County Water Resource District	0.001810%	68,807	52,129	38,437
Political Subdivision Political Subdivision	500005 500006	Ramsey County Soil Conservation District James River Soil Conservation District	0.007863% 0.002340%	298,911 88,955	226,460 67,394	166,979 49,692
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022677%	862,064	653,113	481,571
Political Subdivision	500007	Traill County Water Resource District	0.002701%	102,678	77,791	57,359
Political Subdivision	500009	Grafton Park District	0.017551%	667,199	505,480	372,715
Political Subdivision	500010	Cass County Soil Conservation District	0.019863%	755,090	572,068	421,813
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015140%	575,546	436,042	321,515
Political Subdivision	500016	Greater Ramsey Water District	0.036162%	1,374,695	1,041,490	767,940
Political Subdivision	500017	Carnegie Regional Library	0.007964%	302,751	229,369	169,124
Political Subdivision	500018	Griggs County Public Library	0.002600%	98,839	74,882	55,214
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048072%	1,827,452	1,384,506	1,020,862
Political Subdivision	500022	Consolidated Waste Ltd	0.014546%	552,965	418,934	308,900
Political Subdivision	500023	Walsh County Housing Authority	0.002621%	99,637	75,487	55,660
Political Subdivision	500024	Williams County Soil Conservation District	0.019382%	736,805	558,215	411,598
Political Subdivision	500025	Bowman City Park Board	0.010039%	381,632	289,130	213,189
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.060268%	2,291,082	1,735,759	1,279,857
Political Subdivision	500028	Williston Housing Authority	0.024671%	937,866	710,541	523,916
Political Subdivision	500030	Minot Rural Fire Department	0.023441%	891,107	675,116	497,795
Political Subdivision	500031	Central Plains Water District	0.023575%	896,201	678,976	500,641
Political Subdivision	500033 500038	Ransom County Soil Cons Dist	0.009104%	346,088	262,201	193,333
Political Subdivision	500038	Jamestown Regional Airport Fargo Park District	0.020287%	771,208	584,279	430,817
Political Subdivision Political Subdivision	500040	Dunseith Community Nursing Home	0.395528% 0.060542%	15,035,956 2,301,498	11,391,470 1,743,650	8,399,472 1,285,676
Political Subdivision	500043	Mercer County Soil Conservation District	0.011084%	421,357	319,227	235,381
Political Subdivision	500047	West Fargo Park District	0.131458%	4,997,362	3,786,078	2,791,655
Political Subdivision	500053	Stutsman County Housing Authority	0.031379%	1,192,869	903,736	666,368
Political Subdivision	500053	Grand Forks County Water Resource District	0.009644%	366,616	277,754	204,801
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010495%	398,966	302,263	222,873
Political Subdivision	500056	Cavalier County Job Development Authority	0.004721%	179,468	135,968	100,256
Political Subdivision	500057	Barnes County Soil Conservation District	0.006254%	237,745	180,119	132,811
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003239%	123,130	93,285	68,784
Political Subdivision	500063	Southwest Water Authority	0.228997%	8,705,298	6,595,266	4,863,003
Political Subdivision	500068	Burleigh County Council On Aging	0.083793%	3,185,382	2,413,294	1,779,437
Political Subdivision	500072	Watford City Park District	0.108032%	4,106,825	3,111,394	2,294,178
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.013770%	523,465	396,585	292,421
Political Subdivision	500081	Ramsey County Housing Authority	0.018647%	708,864	537,046	395,990
Political Subdivision	500082	Grand Forks Public Library	0.088144%	3,350,785	2,538,606	1,871,835
Political Subdivision	500084	Rolette County Soil Conservation District	0.003494%	132,824	100,630	74,199
Political Subdivision	500085	Jamestown Parks And Recreation District	0.061532%	2,339,133	1,772,163	1,306,700
Political Subdivision	500091	Ramsey County Water Resource District	0.002057%	78,197	59,243	43,683
Political Subdivision	500107 500108	Grand Forks-E Grand Forks Metropolitan Planning	0.018298%	695,597	526,995	388,578
Political Subdivision Political Subdivision	500108	North Dakota Firefighters Association James River Valley Library System	0.016613% 0.037619%	631,541 1,430,082	478,465 1,083,452	352,795 798,881
Political Subdivision	500109	Grand Forks Park District	0.197115%	7,493,307	5,677,043	4,185,954
Political Subdivision	500110	Mcintosh County Housing Authority	0.000000%	7,433,307	3,077,043	4,163,554
Political Subdivision	500111	Foster County Soil Conservation District	0.007885%	299,747	227,093	167,447
School District	500112	Lonetree Special Education Unit	0.001650%	62,725	47,521	35,040
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	,-29		,5-10
Political Subdivision	500115	Agassiz Water Users District	0.016287%	619,149	469,076	345,872
Political Subdivision	500116	Western Area Water Supply Authority	0.074294%	2,824,279	2,139,717	1,577,715
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.016117%	612,686	464,180	342,262
Political Subdivision	500121	Devils Lake Park Board	0.031852%	1,210,851	917,359	676,412
Political Subdivision	500122	North Central Soil Conservation District	0.004140%	157,382	119,235	87,917
Political Subdivision	500124	Emmons County Soil Conservation District	0.003628%	137,918	104,489	77,045
Political Subdivision	500125	Wahpeton Park Board	0.047865%	1,819,583	1,378,544	1,016,466
Political Subdivision	500126	City Of Bottineau Park Board	0.009526%	362,130	274,355	202,295
Political Subdivision	500128	Logan County Soil Conservation District	0.006485%	246,527	186,772	137,716
Political Subdivision	500129	Park District - City of New Rockford	0.004248%	161,487	122,345	90,211
Political Subdivision	500130	Traill County Job Development Authority	0.009442%	358,937	271,936	200,511
Political Subdivision	500131	Minot Park District Valley City Park District	0.145479%	5,530,369	4,189,892	3,089,407
Political Subdivision	500132		0.040912%	1,555,265	1,178,293	868,811
Political Subdivision Political Subdivision	500136 500137	Tioga Park District Municipal Airport Authority of the City of Fargo	0.006114% 0.103295%	232,423 3,926,749	176,087 2,974,965	129,838 2,193,583
Political Subdivision	500137	Eddy County Soil Conservation District	0.103295%	3,926,749	2,974,965 51,611	2,193,583 38,055
Political Subdivision	500140	Kindred Park District	0.001792%	54,475	41,271	30,431
Political Subdivision	500141	Sheridan County Soil Conservation District	0.001433%	75,193	56,968	42,005
Political Subdivision	500142	Walsh County Job Development Authority	0.001578%	133,356	101,033	74,496
	-			,	- ,	,
		Total Main System	99.999991%	\$ 3,801,489,439	\$ 2,880,066,328	\$ 2,123,609,839

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



Judges

As of June 30, 2022

			7.5 0174110 50) 2022																												
			Proportionate	Net F	Pension Liability at	nsion Liability under	Net P	ension Liability at																							
Employer Type	Employer ID	Employer	Employer Share Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		Discount Rate 1% Lower		ent Discount Rate	Discount Rate 1% High	
					4.10%		4.10%		5.10%		6.10%																				
State	018000	ND Supreme Court	100.000000%	\$	10,131,971	\$	3,220,848	\$	(2,647,654)																						
		Total	100.000000%	\$	10,131,971	\$	3,220,848	\$	(2,647,654)																						

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



Public Safety with Prior Main System Service System

As of June 30, 2022 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 4.10% 5.10% 6.10% \$ \$ \$ 200010 City Of Cavalier 0.237807% 285,274 195,232 123,977 City City 200014 City of Grand Forks 15.998218% 19.191.477 13,134,044 8,340,391 200016 City Of Ellendale 0.165282% 198,272 135,691 City 86,167 City 200028 City Of Thompson 0.090384% 108.425 74,202 47,120 City 200029 City Of Williston 16.374386% 19,642,729 13,442,867 8,536,499 0.341075% 177,813 200030 City Of Bowman 409,154 280,012 City 200055 City of Watford City 2.460467% 2,951,579 2,019,968 1,282,721 City 200070 City Of Powers Lake 0.070429% 57,820 City 84,487 36,717 City 200083 City of Grafton 0.545605% 654.508 447,925 284.442 City of Lincoln 200085 0.679531% 557,874 354,262 City 815,166 City 200089 City of Surrey 0.213920% 256,619 175,622 111,523 City 200094 City of West Fargo 6.457737% 7,746,707 5,301,603 3,366,628 200103 City Of Burlington 0.288694% 346,318 237,009 150,506 City County 300001 Adams County 0.411144% 493.209 337,537 214,343 300003 County **Benson County** 0.361334% 433,457 296,644 188,375 300004 **Billings County** 0.601911% 722.053 494,150 313.796 County County 300006 **Bowman County** 0.309802% 371,639 254,338 161,510 300009 13.145409% 15,769,245 10,791,976 6,853,129 County Cass County County 300013 **Dunn County** 2.033385% 2,439,251 1,669,346 1,060,070 300016 0.260003% 311,900 213,454 135,548 County **Foster County** 300020 0.226015% 185,551 117,829 County **Griggs County** 271,128 300027 Mckenzie County 6.639005% 7,964,157 5,450,419 3,461,129 County County 300028 Mclean County 1.804162% 2,164,274 1,481,161 940,568 300044 Slope County 0.097766% 117,280 80,263 50,969 County County 300045 Stark County 2.884334% 3,460,050 2,367,949 1,503,697 202,895 County 300048 **Towner County** 0.389185% 466,867 319,509 County 300050 Walsh County 1.092099% 1,310,083 896,580 569,347 County 300051 Ward County 6.674468% 8,006,698 5,479,533 3,479,617 County 300052 Wells County 0.299944% 359,813 246,245 156,371 County 300053 Williams County 8.558655% 10,266,971 7,026,392 4,461,905 500041 Political Subdivision Bismarck Rural Fire Protection 1.240403% 1,487,989 1,018,333 646,662 State 012500 Attorney General's Office 7.656127% 9,184,297 6,285,444 3,991,388 054000 1.391310% 1,669,017 1,142,223 725,335 State of ND Adjutant General ND National Guard \$ \$ 99.999996% 119,960,093 82,096,916 52,133,249

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



Public Safety without Prior Main System Service System

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



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

Main System

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

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



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

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			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	200015	City Of Killdeer	0.078322%		\$ 70,348	\$ (1,871)		7.74%
City	200016	City Of Ellendale	0.028209%	24,663	19,123	5,540	327,464	5.84%
City	200017	City of Wishek	0.022420%	19,602	21,195	(1,593)	260,264	8.14%
City	200018	City Of Granville	0.004580%	4,004	9,252	(5,248)	53,166	17.40%
City	200019 200020	City Of Linton City Of Finley	0.023445% 0.008631%	20,498	20,315 6,157	183 1,389	272,153 100,188	7.46% 6.15%
City City	200020	City Of Wilton	0.012126%	7,546 10,602	10,508	94	140,762	7.47%
City	200021	City Of Ray	0.019258%	16,837	16,243	594	223,554	7.27%
City	200025	City Of Medora	0.024316%	21,260	19,638	1,622	282,267	6.96%
City	200026	City of Velva	0.017810%	15,571	14,720	851	206,741	7.12%
City	200028	City Of Thompson	0.012864%	11,247	10,632	615	149,331	7.12%
City	200029	City Of Williston	1.097094%	959,197	988,131	(28,934)	12,735,473	7.76%
City	200030	City Of Bowman	0.053964%	47,181	44,277	2,904	626,434	7.07%
City	200031	City Of Tioga	0.093697%	81,920	84,310	(2,390)	1,087,672	7.75%
City	200033	City Of Rhame	0.005976%	5,225	4,220	1,005	69,371	6.08%
City	200035	City Of Fargo	3.338059%	2,918,489	2,903,716	14,773	38,749,407	7.49%
City	200036	City Of Daniel	0.498466%	435,812	428,143	7,669	5,786,381	7.40%
City	200037	City Of Sleathura	0.024661%	21,561	20,382	1,179	286,270	7.12% 15.20%
City City	200038 200040	City Of Glenburn City Of Kulm	0.002391% 0.007630%	2,090 6,671	4,219 6,306	(2,129) 365	27,760 88,572	7.12%
City	200040	City Of Harwood	0.007636%	7,511	13,502	(5,991)	99,728	13.54%
City	200043	City of Dickinson	0.459078%	401,375	414,186	(12,811)	5,329,150	7.77%
City	200045	City Of Mapleton	0.017145%	14,990	11,486	3,504	199,021	5.77%
City	200046	City Of Wahpeton	0.228541%	199,815	174,534	25,281	2,652,990	6.58%
City	200047	City Of Bottineau	0.048038%	42,000	41,464	536	557,643	7.44%
City	200049	City Of Elgin	0.006108%	5,340	5,642	(302)	70,902	7.96%
City	200050	City Of Rugby	0.055019%	48,104	47,814	290	638,685	7.49%
City	200051	City Of New Salem	0.011416%	9,981	10,183	(202)	132,526	7.68%
City	200052	City Of Walhalla	0.026785%	23,418	23,439	(21)	310,927	7.54%
City	200053	City Of Kanada	0.014966%	13,085	12,362	723	173,734	7.12%
City City	200054 200055	City Of Kenmare City Of Watford City	0.015114% 0.233266%	13,214 203,946	17,471 213,820	(4,257) (9,874)	175,452 2,707,839	9.96% 7.90%
City	200055	City Of Watiord City City Of Cooperstown	0.233200%	14,758	14,903	(145)	195,955	7.61%
City	200057	City Of New England	0.009212%	8,054	7,644	410	106,942	7.15%
City	200059	City Of Carrington	0.056240%	49,171	52,514	(3,343)	652,854	8.04%
City	200060	City Of Mott	0.010012%	8,754	10,639	(1,885)	116,226	9.15%
City	200061	City Of Larimore	0.016066%	14,047	21,984	(7,937)	186,502	11.79%
City	200062	City Of Sherwood	0.002899%	2,535	4,093	(1,558)	33,656	12.16%
City	200063	City Of Lamoure	0.017799%	15,562	16,235	(673)	206,619	7.86%
City	200064	City Of Michigan	0.004973%	4,348	4,208	140	57,732	7.29%
City	200065	City Of Park River	0.041276%	36,088	36,133	(45)	479,148	7.54%
City	200067	City Of Nathanad	0.003995%	3,493	3,952	(459)	46,372	8.52%
City City	200069 200070	City Of Northwood City Of Powers Lake	0.024776% 0.003681%	21,662 3,218	24,190 3,521	(2,528) (303)	287,610 42,726	8.41% 8.24%
City	200070	City Of Fowner	0.003881%	8,594	9,267	(673)	114,116	8.12%
City	200072	City Of Pembina	0.000861%	753	4,722	(3,969)	10,000	47.22%
City	200075	City Of Underwood	0.008413%	7,356	8,073	(717)	97,656	8.27%
City	200076	City Of New Leipzig	0.000000%	-		` -	· -	0.00%
City	200077	City Of Stanley	0.069724%	60,960	62,989	(2,029)	809,381	7.78%
City	200080	City Of Crosby	0.017997%	15,735	12,903	2,832	208,910	6.18%
City	200083	City Of Grafton	0.110332%	96,464	108,044	(11,580)	1,280,774	8.44%
City	200084	City Of Emerado	0.007938%	6,940	6,930	10	92,150	7.52%
City	200085	City Of Lincoln	0.021828%	19,084	22,705	(3,621)	253,388	8.96%
City	200086	City Of Minto	0.007566%	6,615	6,083	532	87,827	6.93%
City	200087	City Of Norbo	0.011181%	9,776	9,184	592	129,795	7.08%
City	200088 200089	City Of Neche City Of Surrey	0.000000% 0.012115%	10,592	1,887 15,857	(1,887) (5,265)	140,639	0.00% 11.27%
City City	200089	City Of Surrey City Of Hankinson	0.012115%	15,903	9,826	(5,265) 6,077	211,150	4.65%
City	200090	City Of New Rockford	0.018183%	15,503	14,232	1,271	205,843	6.91%
City	200092	City of Minot	0.784271%	685,694	702,864	(17,170)	9,104,099	7.72%
City	200094	City Of West Fargo	0.902297%	788,885	870,463	(81,578)	10,474,195	8.31%
City	200096	City Of Valley City	0.043346%	37,898	13,254	24,644	503,176	2.63%
City	200097	City Of Devils Lake	0.134684%	117,755	93,716	24,039	1,563,463	5.99%
City	200098	City Of Oakes	0.050548%	44,194	43,287	907	586,778	7.38%

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			Droportionato	Statutory	Contribution in Relation to the Statutory	Contribution		Actual Contribution as a % of Covered
Employer Type	Employer ID	Employer	Proportionate Share	Required Contribution	Required Contribution	Deficiency (Excess)	Covered Payroll	% or covered Payroll
City	200100	City Of Mohall	0.014642%	\$ 12,802	\$ 12,102		\$ 169,967	7.12%
City	200101	City Of Lidgerwood	0.007192%	6,288	5,944	344	83,487	7.12%
City	200102	City Of Mcclusky	0.002778%	2,429	4,108	(1,679)	32,250	12.74%
City	200103	City Of Burlington	0.016305%	14,256	13,284	972	189,277	7.02%
City	200104	City Of Lisbon	0.048850%	42,710	40,925	1,785	567,063	7.22%
City	200110	City Of Halliday	0.012747%	11,145	10,438	707	147,976	7.05%
City	200111	City Of Maddock City of Regent	0.012599%	11,015	11,363	(348)	146,258	7.77%
City City	200114 200115	City of Lakota	0.005130% 0.021825%	4,485 19,082	4,987 18,592	(502) 490	59,546 253,353	8.38% 7.34%
City	200113	City of Alexander	0.021823%	13,044	12,330	714	173,180	7.12%
City	200117	City of Berthold	0.004304%	3,763	4,119	(356)	49,966	8.24%
City	200119	City of Carson	0.007223%	6,315	5,970	345	83,844	7.12%
City	200120	City of Dodge	0.007992%	6,987	7,099	(112)	92,774	7.65%
City	200123	City of Grenora	0.008965%	7,838	7,418	420	104,064	7.13%
City	200124	City of Kindred	0.014811%	12,949	12,593	356	171,926	7.32%
City	200125	City of Richardton	0.003429%	2,998	6,682	(3,684)	39,809	16.79%
County	300001	Adams County	0.051903%	45,379	43,859	1,520	602,506	7.28%
County	300002	Barnes County	0.236443%	206,724	212,452	(5,728)	2,744,712	7.74%
County County	300003 300004	Benson County	0.113999% 0.484701%	99,670 423,778	99,307 422,431	363 1,347	1,323,344	7.50% 7.51%
County	300004	Billings County Bottineau County	0.484701%	258,686	269,630	(10,944)	5,626,587 3,434,630	7.85%
County	300006	Bowman County	0.097286%	85,058	89,811	(4,753)	1,129,329	7.95%
County	300007	Burke County	0.143525%	125,485	119,981	5,504	1,666,091	7.20%
County	300008	Burleigh County	1.556839%	1,361,156	1,470,611	(109,455)	18,072,350	8.14%
County	300009	Cass County	1.489838%	1,302,576	1,314,269	(11,693)	17,294,588	7.60%
County	300010	Cavalier County	0.296229%	258,995	263,376	(4,381)	3,438,731	7.66%
County	300011	Dickey County	0.135177%	118,186	118,206	(20)	1,569,185	7.53%
County	300012	Divide County	0.196322%	171,646	161,085	10,561	2,278,975	7.07%
County	300013	Dunn County	0.385679%	337,202	328,857	8,345	4,477,105	7.35%
County	300014	Eddy County	0.079746%	69,723	68,180	1,543	925,721	7.37% 7.83%
County County	300015 300016	Emmons County Foster County	0.220483% 0.079143%	192,770 69,195	200,366 77,589	(7,596) (8,394)	2,559,445 918,722	7.83% 8.45%
County	300017	Golden Valley County	0.080983%	70,804	70,880	(76)	940,078	7.54%
County	300017	Grand Forks County	1.319518%	1,153,664	1,168,242	(14,578)	15,317,451	7.63%
County	300019	Grant County	0.084284%	73,690	82,309	(8,619)	978,396	8.41%
County	300020	Griggs County	0.046610%	40,751	46,572	(5,821)	541,067	8.61%
County	300021	Hettinger County	0.097856%	85,556	84,279	1,277	1,135,945	7.42%
County	300023	Lamoure County	0.170872%	149,395	153,248	(3,853)	1,983,542	7.73%
County	300024	Logan County	0.051115%	44,690	42,782	1,908	593,363	7.21%
County	300025	Mchenry County	0.095152%	83,192	90,299	(7,107)	1,104,557	8.18%
County	300026	McIntosh County	0.073143%	63,949	65,831	(1,882)	849,068	7.75% 8.42%
County County	300027 300028	Mckenzie County Mclean County	0.781366% 0.360388%	683,154 315,090	763,418 311,754	(80,264) 3,336	9,070,378 4,183,516	7.45%
County	300029	Mercer County	0.335550%	293,374	275,596	17,778	3,895,186	7.08%
County	300030	Morton County	0.558572%	488,364	479,387	8,977	6,484,104	7.39%
County	300031	Mountrail County	0.677987%	592,769	579,589	13,180	7,870,319	7.36%
County	300032	Nelson County	0.153787%	134,457	129,838	4,619	1,785,212	7.27%
County	300033	Oliver County	0.075350%	65,879	61,773	4,106	874,685	7.06%
County	300034	Pembina County	0.219384%	191,809	195,068	(3,259)	2,546,692	7.66%
County	300035	Pierce County	0.182317%	159,401	152,158	7,243	2,116,397	7.19%
County	300036	Ramsey County	0.463396%	405,151	374,096	31,055	5,379,274	6.95%
County	300037	Ransom County	0.166408%	145,492	140,615	4,877	1,931,723	7.28%
County	300038 300039	Renville County	0.113794% 0.571478%	99,491	101,936	(2,445)	1,320,966	7.72% 6.81%
County County	300039	Richland County Rolette County	0.088738%	499,647 77,584	451,983 81,085	47,664 (3,501)	6,633,921 1,030,105	7.87%
County	300040	Sargent County	0.061335%	53,626	51,560	2,066	712,000	7.24%
County	300042	Sheridan County	0.055317%	48,364	53,547	(5,183)	642,145	8.34%
County	300044	Slope County	0.097769%	85,480	84,538	942	1,134,937	7.45%
County	300045	Stark County	0.358443%	313,389	296,576	16,813	4,160,934	7.13%
County	300046	Steele County	0.081496%	71,253	75,244	(3,991)	946,036	7.95%
County	300047	Stutsman County	0.613267%	536,184	566,642	(30,458)	7,119,022	7.96%
County	300048	Towner County	0.111193%	97,217	88,338	8,879	1,290,768	6.84%
County	300049	Traill County	0.325189%	284,315	245,725	38,590	3,774,913	6.51%
County	300050	Walsh County	0.206255%	180,330	179,904	426	2,394,286	7.51%

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

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



			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
School District	400074	New Public School #8	0.000000%	\$ -	\$ 6,636	\$ (6,636)	\$ -	0.00%
School District	400075	Williston Public School #1	0.000000%	-	1,490	(1,490)	-	0.00%
School District	400076	Valley City Public School	0.078821%	68,914	78,024	(9,110)	914,979	8.53%
School District	400077	Dickinson Public Schools	0.704225%	615,709	696,558	(80,849)	8,174,898	8.52%
School District School District	400078 400079	Drayton Public School #19 Mohall Lansford Sherwood School	0.041812% 0.044087%	36,557 38,546	35,422 38,429	1,135 117	485,371 511,783	7.30% 7.51%
School District	400079	Westhope Public School #17	0.031732%	27,744	27,038	706	368,358	7.34%
School District	400081	Kindred Public School District #2	0.057731%	50,475	58,358	(7,883)	670,162	8.71%
School District	400082	Grafton Public School District #3	0.126503%	110,603	107,502	3,101	1,468,493	7.32%
School District	400083	Wilton Public School District	0.037477%	32,766	32,750	16	435,045	7.53%
School District	400084	Sheyenne Valley Career And Tech Center	0.012965%	11,335	10,716	619	150,505	7.12%
School District	400085	White Shield School Dist #85	0.087605%	76,594	74,997	1,597	1,016,953	7.37%
School District	400086	Tgu School District #60	0.156406%	136,747	142,806	(6,059)	1,815,623	7.87%
School District	400087	Turtle Lake Mercer School District #72	0.035946%	31,428	32,464	(1,036)	417,276	7.78%
School District	400088	Lamoure School District #8	0.043926%	38,405	41,156	(2,751)	509,907	8.07%
School District	400089	Divide County School Dist #1	0.071668%	62,660	63,588	(928)	831,947	7.64%
School District	400090	Mott/Regent School Dist #1	0.039049%	34,141	31,202	2,939	453,293	6.88%
School District School District	400091 400092	United Public School District # 7 Kulm Public School District #7	0.094355% 0.024701%	82,495	82,253 22,647	242 (1,051)	1,095,303 286,744	7.51% 7.90%
School District	400092	Midway Public School District #128	0.028459%	21,596 24,882	38,128	(13,246)	330,366	11.54%
School District	400094	Dunseith School District #1	0.169509%	148,203	152,487	(4,284)	1,967,726	7.75%
School District	400095	Carrington School District #49	0.058266%	50,942	50,555	387	676,377	7.47%
School District	400096	Glen Ullin Public School #48	0.027520%	24,061	30,939	(6,878)	319,463	9.68%
School District	400099	Manvel Public School	0.029746%	26,007	25,231	776	345,301	7.31%
School District	400100	Maple Valley School District	0.020372%	17,811	22,363	(4,552)	236,489	9.46%
School District	400101	North Border School District # 100	0.065101%	56,918	53,206	3,712	755,718	7.04%
School District	400102	Mckenzie Cty Public School #1	0.329481%	288,068	278,269	9,799	3,824,738	7.28%
School District	400103	Devils Lake Public School	0.274559%	240,049	253,291	(13,242)	3,187,179	7.95%
School District	400104	Mt Pleasant School Dist #4	0.045362%	39,660	39,616	44	526,578	7.52%
School District School District	400105 400106	Central Cass Public School District #7 Milnor Public School District #2	0.134369% 0.035704%	117,480	127,360	(9,880)	1,559,802	8.17% 8.05%
School District	400100	Mapleton Public School	0.023636%	31,216 20,665	33,369 19,621	(2,153) 1,044	414,464 274,378	7.15%
School District	400107	Linton Public School District #36	0.034859%	30,477	33,868	(3,391)	404,656	8.37%
School District	400109	Tioga Public School District #15	0.096807%	84,639	84,593	46	1,123,776	7.53%
School District	400114	Zeeland Public Schools	0.008107%	7,088	6,737	351	94,110	7.16%
School District	400117	Garrison Public School District #51	0.060062%	52,513	54,886	(2,373)	697,217	7.87%
School District	400118	Kenmare Public School District #28	0.052994%	46,333	48,066	(1,733)	615,175	7.81%
School District	400119	Lewis & Clark Public Schools	0.074711%	65,320	62,736	2,584	867,278	7.23%
School District	400120	Sw Special Education Unit	0.008920%	7,799	7,082	717	103,544	6.84%
School District	400121	North Valley Career & Technology Center	0.018538%	16,208	15,551	657	215,200	7.23%
School District	400122	Dakota Prairie Public School	0.059043%	51,622	52,702	(1,080)	685,396	7.69%
School District	400123 400124	Beach Public School District #3 Rolette Public School	0.070816%	61,915	55,316	6,599	822,062	6.73% 8.66%
School District School District	400124	Drake Public School District	0.025643% 0.020377%	22,420 17,816	25,776 17,215	(3,356) 601	297,679 236,542	7.28%
School District	400123	New Salem Almont School District #49	0.050102%	43,805	42,967	838	581,601	7.39%
School District	400138	Max Public School	0.034616%	30,265	27,655	2,610	401,836	6.88%
School District	400139	East Central Special Education Unit	0.046929%	41,030	42,981	(1,951)	544,774	7.89%
School District	400140	North Sargent School District #3	0.035743%	31,250	29,863	1,387	414,914	7.20%
School District	400141	Wahpeton Public School District 37	0.146935%	128,466	131,065	(2,599)	1,705,676	7.68%
School District	400142	Medina Public School District #3	0.035492%	31,031	29,211	1,820	412,009	7.09%
School District	400143	Pingree-Buchanan School District	0.019542%	17,086	16,082	1,004	226,848	7.09%
School District	400144	West River Student Services	0.016466%	14,396	15,833	(1,437)	191,148	8.28%
School District	400145	Leeds Public School District 6	0.024907%	21,776	20,729	1,047	289,131	7.17%
School District	400147	Sawyer Public School	0.025281%	22,103	21,258	845	293,468	7.24%
School District School District	400148 400149	Wilmac Multidistrict Special Education Unit Great Northwest Education Cooperative	0.097241% 0.053503%	85,019 46,778	98,933 49,159	(13,914) (2,381)	1,128,806 621,087	8.76% 7.91%
School District	400149	Anamoose Public School District #14	0.033503%	18,849	49,159 17,744	(2,381) 1,105	250,268	7.91%
School District	400150	South Prairie School District #70	0.066791%	58,396	58,932	(536)	775,337	7.60%
School District	400152	South East Education Cooperative	0.125673%	109,877	97,026	12,851	1,458,859	6.65%
School District	400153	South Heart Public School District #9	0.042149%	36,851	37,517	(666)	489,280	7.67%
School District	400154	Sargent Central Public School District #6	0.024074%	21,048	20,168	880	279,456	7.22%
School District	400155	Fairmount Public School	0.016199%	14,163	14,008	155	188,048	7.45%
School District	400156	South Central Prairie Special Education Unit	0.011700%	10,229	9,618	611	135,813	7.08%
School District	400157	Pembina Special Education Cooperative	0.006908%	6,040	5,709	331	80,189	7.12%

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Main System (Concluded)

Facelous Ton-	Employer ID	Employer	Proportionate	Statutory Required Contribution	Contribution in Relation to the Statutory Required	Contribution Deficiency (Excess)	Coursed Downs	Actual Contribution as a % of Covered
School District	400158	Central Regional Education Association	Share 0.060555%	\$ 52,944	\$ 59,307	\$ (6,363)	\$ 702,944	Payroll 8.44%
School District	400159	Oberon Public School #16	0.014300%	12,503	11,460	1,043	166,000	6.90%
School District	400160	Elgin/New Leipzig Public School	0.015502%	13,554	13,012	542	179,954	7.23%
School District	400161	Williston Basin School District #7	0.848061%	741,466	773,337	(31,871)	9,844,605	7.86%
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	4,185	(4,185)	-	0.00%
School District	400163	Nedrose Public School	0.074193%	64,867	55,088	9,779	861,254	6.40%
Political Subdivision	500002	Cass County Water Resource District	0.019502%	17,051	16,119	932	226,386	7.12%
Political Subdivision	500003	Walsh County Water Resource District	0.001810%	1,582	2,505	(923)	21,009	11.92%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007863%	6,875	6,958	(83)	91,280	7.62%
Political Subdivision	500006	James River Soil Conservation District	0.002340%	2,046	4,329	(2,283)	27,159	15.94%
Political Subdivision Political Subdivision	500007 500008	Burleigh County Soil Conservation District	0.022677%	19,827	20,103	(276)	263,243	7.64% 9.57%
Political Subdivision	500008	Traill County Water Resource District Grafton Park District	0.002701% 0.017551%	2,362 15,345	3,000 14,937	(638) 408	31,350 203,740	7.33%
Political Subdivision	500010	Cass County Soil Conservation District	0.017351%	17,366	16,417	949	230,575	7.12%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015140%	13,237	13,391	(154)	175,748	7.62%
Political Subdivision	500016	Greater Ramsey Water District	0.036162%	31,617	29,889	1,728	419,778	7.12%
Political Subdivision	500017	Carnegie Regional Library	0.007964%	6,963	6,903	60	92,450	7.47%
Political Subdivision	500018	Griggs County Public Library	0.002600%	2,273	3,314	(1,041)	30,183	10.98%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048072%	42,030	44,041	(2,011)	558,042	7.89%
Political Subdivision	500022	Consolidated Waste Ltd	0.014546%	12,718	12,378	340	168,858	7.33%
Political Subdivision	500023	Walsh County Housing Authority	0.002621%	2,292	2,166	126	30,420	7.12%
Political Subdivision	500024	Williams County Soil Conservation District	0.019382%	16,946	17,142	(196)	224,995	7.62%
Political Subdivision	500025	Bowman City Park Board	0.010039%	8,777	10,007	(1,230)	116,539	8.59%
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.060268%	52,693	38,192	14,501	699,612	5.46%
Political Subdivision	500028	Williston Housing Authority	0.024671%	21,570	25,730	(4,160)	286,389	8.98%
Political Subdivision	500030	Minot Rural Fire Department	0.023441%	20,495	20,003	492	272,112	7.35%
Political Subdivision Political Subdivision	500031	Central Plains Water District Ransom County Soil Cons Dist	0.023575% 0.009104%	20,612	19,403	1,209 1,842	273,672	7.09% 5.79%
Political Subdivision	500033 500038	Jamestown Regional Airport	0.009104%	7,960 17,737	6,118 16,768	1,842	105,684 235,497	5.79% 7.12%
Political Subdivision	500038	Fargo Park District	0.395528%	345,813	332,406	13,407	4,591,438	7.12%
Political Subdivision	500045	Dunseith Community Nursing Home	0.060542%	52,932	67,084	(14,152)	702,798	9.55%
Political Subdivision	500043	Mercer County Soil Conservation District	0.011084%	9,691	9,474	217	128,666	7.36%
Political Subdivision	500049	West Fargo Park District	0.131458%	114,935	104,710	10,225	1,526,014	6.86%
Political Subdivision	500053	Stutsman County Housing Authority	0.031379%	27,435	25,349	2,086	364,254	6.96%
Political Subdivision	500054	Grand Forks County Water Resource District	0.009644%	8,432	43,774	(35,342)	111,952	39.10%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010495%	9,176	10,672	(1,496)	121,831	8.76%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004721%	4,128	3,903	225	54,807	7.12%
Political Subdivision	500057	Barnes County Soil Conservation District	0.006254%	5,468	5,170	298	72,604	7.12%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%		3,476	(3,476)		0.00%
Political Subdivision	500061	Ward County Water Resource District	0.003239%	2,832	2,677	155	37,594	7.12%
Political Subdivision	500063	Southwest Water Authority	0.228997%	200,214	212,887	(12,673)	2,658,283	8.01%
Political Subdivision	500068	Burleigh County Council On Aging	0.083793%	73,261	76,603	(3,342)	972,704	7.88%
Political Subdivision	500072	Watford City Park District	0.108032%	94,453	83,045	11,408	1,254,077	6.62%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.013770%	12,039	12,835	(796)	159,848	8.03%
Political Subdivision	500081	Ramsey County Housing Authority	0.018647%	16,303	17,952	(1,649)	216,457	8.29%
Political Subdivision	500082	Grand Forks Public Library	0.088144%	77,065	75,731	1,334	1,023,212	7.40%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003494%	3,055	2,986	69	40,554	7.36%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.061532%	53,798	62,218	(8,420)	714,281	8.71%
Political Subdivision Political Subdivision	500091 500107	Ramsey County Water Resource District Grand Forks-E Grand Forks Metropolitan Planning	0.002057% 0.018298%	1,798 15,998	1,700 16,897	98 (899)	23,884 212,415	7.12% 7.95%
Political Subdivision	500107	North Dakota Firefighters Association	0.018298%	14,525	13,731	794	192,849	7.95%
Political Subdivision	500108	James River Valley Library System	0.037619%	32,891	29,940	2,951	436,692	6.86%
Political Subdivision	500109	Grand Forks Park District	0.197115%	172,339	168,602	3,737	2,288,183	7.37%
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%		,	-,	-,,	0.00%
Political Subdivision	500112	Foster County Soil Conservation District	0.007885%	6,894	7,528	(634)	91,529	8.22%
School District	500113	Lonetree Special Education Unit	0.001650%	1,443	1,364	79	19,152	7.12%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	0.00%
Political Subdivision	500115	Agassiz Water Users District	0.016287%	14,240	14,512	(272)	189,064	7.68%
Political Subdivision	500116	Western Area Water Supply Authority	0.074294%	64,956	64,611	345	862,429	7.49%
Political Subdivision	500118	Crosby Park District	0.000000%	-	2,907	(2,907)	-	0.00%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.016117%	14,091	12,659	1,432	187,090	6.77%
Political Subdivision	500121	Devils Lake Park Board	0.031852%	27,848	26,326	1,522	369,750	7.12%
Political Subdivision	500122	North Central Soil Conservation District	0.004140%	3,620	6,954	(3,334)	48,059	14.47%
Political Subdivision	500124	Emmons County Soil Conservation District	0.003628%	3,172	1,705	1,467	42,116	4.05%
Political Subdivision	500125	Wahpeton Park Board	0.047865%	41,849	41,895	(46)	555,629	7.54%
Political Subdivision	500126	City Of Bottineau Park Board	0.009526%	8,329	10,434	(2,105)	110,582	9.44%
Political Subdivision	500128	Logan County Soil Conservation District	0.006485%	5,670	5,344	326	75,282	7.10%
Political Subdivision	500129	Park District - City of New Rockford	0.004248%	3,714	3,271	443	49,309	6.63%
Political Subdivision	500130	Traill County Job Development Authority	0.009442%	8,255	7,120	1,135	109,602	6.50%
Political Subdivision	500131	Minot Park District	0.145479%	127,193	127,654	(461)	1,688,770	7.56%
Political Subdivision	500132	Valley City Park District	0.040912%	35,770	31,865	3,905	474,920	6.71%
Political Subdivision	500136	Tioga Park District	0.006114%	5,346	4,211	1,135	70,979	5.93%
Political Subdivision Political Subdivision	500137 500140	Municipal Airport Authority of the City of Fargo Eddy County Soil Conservation District	0.103295% 0.001792%	90,312 1,567	35,537 1,447	54,775 120	1,199,086 20,800	2.96% 6.96%
Political Subdivision	500140	Kindred Park District	0.001792%	1,253	663	590	16,640	3.98%
. Circlear Jupur vision			0.001433%	1,729	701	1,028	22,960	3.05%
Political Subdivision								
Political Subdivision Political Subdivision	500142 500145	Sheridan County Soil Conservation District Walsh County Job Development Authority						
Political Subdivision Political Subdivision	500142	Walsh County Job Development Authority	0.003508%	3,067	1,377	1,690	40,719	3.38%

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Judges

						Contribution in					
				Relation to the							Actual
					Statutory	Statutory	Co	ntribution			Contribution as a
			Proportionate		Required	Required		eficiency			% of Covered
Employer Type	Employer ID	Employer	Share	Co	ontribution	Contribution		(Excess)		Covered Payroll	Payroll
State	018000	ND Supreme Court	100.000000%	\$	1,661,040	\$ 1,650,095	\$	10,945	\$	8,729,372	18.90%
		Total Judges System	100.000000%	\$	1,661,040	\$ 1,650,095	\$	10,945	\$	8,729,372	18.90%

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



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

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



Public Safety without Prior Main System Service System

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

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Main System

					Defe	rred Outflows of Reso	ources			Defe	erred Inflows of Resou	ırces			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
State of ND	Employer ID 010100	Governor's Office	Share 0.114888%	\$ 17.260	Assumptions \$ 1.978.742	S 121.103	\$ 95,082	\$ 2,212,187	\$ 63,205	\$ 1,226,710	Investments -	\$ 143,282	\$ 1,433,197	\$ 436,320	\$ 4,785	\$ 441.105
State of ND	010100	Secretary Of State	0.133546%	20,063	2,300,092	140,771	72,044	2,532,970	73,469	1,425,930	-	136,193	1,635,592	507,181	(47,351)	459,830
State	011000	Office Of Management & Budget	0.286459%	43,036	4,933,747	301,956	135,570	5,414,309	157,593	3,058,650	-	81,517	3,297,760	1,087,914	(14,295)	1,073,619
State	011200	Information Technology Dept	2.951969%	443,485	50,842,418	3,111,664	7,099,915	61,497,482	1,624,004	31,519,485	-	223,287	33,366,776	11,211,007	2,246,601	13,457,608
State State	011700 011800	State Auditor's Office Central Services	0.334400% 0.108489%	50,238 16.298	5,759,445 1.868.530	352,490 114.358	192,873 44.030	6,355,046 2.043.216	183,968 59,684	3,570,537 1.158.385	-	163,219 243.713	3,917,724 1.461.782	1,269,987 412.020	(67,422) (65,639)	1,202,565 346.381
State of ND	012000	State Treasurer's Office	0.042239%	6.345	727.492	44.524	33,606	2,043,216 811.967	23,237	451.005	-	6.353	480.595	160.416	13,722	174.138
State	012500	Attorney General's Office	1.022033%	153,543	17,602,701	1,077,323	275,889	19,109,456	562,264	10,912,700	-	956,582	12,431,546	3,881,486	(238,829)	3,642,657
State of ND	012700	Tax Department	0.560331%	84,180	9,650,705	590,644	152,649	10,478,178	308,262	5,982,903	-	445,618	6,736,783	2,128,031	(265,120)	1,862,911
State of ND	013000	Facility Management	0.151316%	22,733	2,606,149	159,502	16,308	2,804,692	83,245	1,615,668	-	130,609	1,829,522	574,669	(97,072)	477,597
State of ND State	014000 016000	Office Of Administrative Hearings Legislative Council	0.039795% 0.296270%	5,979 44.508	685,398 5.102.724	41,948 312,298	134,640 533.737	867,965 5.993,267	21,893 162,991	424,909 3.163.406	-	102,076 38.943	548,878 3.365,340	151,132 1.125.176	193 122.726	151,325 1.247.902
State of ND	018000	ND Supreme Court	1.706193%	256,327	29,386,141	1,798,494	635,186	32.076.148	938.649	18.217.781	-	515,961	19,672,391	6.479.791	(197,132)	6,282,659
State of ND	018800	Commission On Legal Counsel For Indigents	0.208848%		3,597,036	220,146	50,433	3,898,991	114,896	2,229,963	-	278,145	2,623,004	793,162	(82,903)	710,259
State	019000	Retirement & Investment Office	0.150263%	22,575	2,588,013	158,392	133,935	2,902,915	82,666	1,604,425	-	60,381	1,747,472	570,669	3,193	573,862
State	019200	ND Public Employees Retirement System	0.179017%	26,894	3,083,250	188,701	162,376	3,461,221	98,485	1,911,444	-	48,841	2,058,770	679,873	773	680,646
State of ND State	020100 020200	Public Instruction Education Standards & Practice	0.415560% 0.045537%	62,431 6.842	7,157,282 784.294	438,041 48.000	660,449 20.741	8,318,203 859.877	228,617 25.052	4,437,119 486,219	-	853,204 16.799	5,518,940 528.070	1,578,217 172.940	(140,611) 11,253	1,437,606 184.193
State	020200	ND University System Office	0.096208%	14,453	1,657,012	101.413	128,747	1.901.625	52,928	1,027,256	-	93,507	1.173.691	365.378	36.971	402,349
State of ND	022300	ND Youth Correctional Center	0.211277%	31,739	3,638,871	222,707	19,455	3,912,772	116,232	2,255,898	-	1,441,668	3,813,798	802,389	(429,430)	372,959
State of ND	022400	Juvenile Services - DOCR	0.131008%	19,683	2,256,380	138,095	72,685	2,486,843	72,073	1,398,831	-	509,737	1,980,641	497,543	(115,025)	382,518
State	022600	Land Department	0.175420%		3,021,298	184,910	250,809	3,483,371	96,506	1,873,037	-	213,043	2,182,586	666,211	(21,674)	644,537
State State	022700	Bismarck State College Lake Region State College	0.431463% 0.187212%	64,821 28.125	7,431,183	454,804 197,340	222,659 426,281	8,173,467 3.876.140	237,366 102,993	4,606,922 1,998,946	-	272,854 170,932	5,117,142 2,272,871	1,638,612 710,996	(31,454) 57,668	1,607,158 768 664
State	022900	Williston State College	0.097959%	14,716	1,687,170	103,258	196,032	2,001,176	53.891	1,045,952	-	228,631	1,328,474	372.030	(42,978)	329.052
State	023000	University Of North Dakota	3.468702%	521,115	59,742,225	3,656,351	758,282	64,677,973	1,908,281	37,036,873	-	1,471,619	40,416,773	13,173,460	(884,477)	12,288,983
State	023500	North Dakota State University	2.792535%	419,531	48,096,451	2,943,605	57,498	51,517,085	1,536,292	29,817,137	-	1,969,476	33,322,905	10,605,508	(1,157,714)	9,447,794
State	023800	ND St College Of Science	0.435612%	65,444	7,502,642	459,178		8,027,264	239,649	4,651,223	-	614,527	5,505,399	1,654,372	(301,885)	1,352,487
State State	023900 024000	Dickinson State University Mayville State University	0.179509% 0.265196%	26,969 39,841	3,091,723 4,567,530	189,220 279,543	12,816 10,433	3,320,728 4,897,347	98,756 145,896	1,916,697 2,831,616	-	563,899 231,862	2,579,352 3,209,374	681,741 1,007,164	(225,668) (86,667)	456,073 920,497
State	024000	Minot State University	0.458270%	68.847	7.892.886	483.061	10,455	8,444,794	252.114	4.893.152	-	307.397	5,452,663	1,740,420	(208,255)	1.532.165
State	024200	Valley City State University	0.187294%	28,138	3,225,806	197,426	191,830	3,643,200	103,038	1,999,821	-	85,576	2,188,435	711,305	15,030	726,335
State of ND	025000	ND State Library	0.098879%	14,855	1,703,015	104,228	57,004	1,879,102	54,398	1,055,775	-	195,458	1,305,631	375,524	(66,851)	308,673
State of ND	025200	SCHOOL FOR THE DEAF	0.117206%	17,608	2,018,665	123,547	5,511	2,165,331	64,480	1,251,461	-	67,029	1,382,970	445,126	(24,589)	420,537
State of ND State	025300 026100	School For The Blind ND Board Of Nursing	0.076529%	11,496 9,350	1,318,076 1,071,870	80,669 65,601	223,097 66,455	1,633,338 1,213,276	42,102 34,238	817,134 664,500	-	34,245 81,151	893,481 779,889	290,643 236,352	53,268 1,145	343,911 237,497
State of ND	027000	Career & Technical Education	0.178784%	26,859	3,079,237	188,456	296,127	3,590,679	98,357	1,908,956	-	148,696	2,156,009	678,987	77,758	756,745
State of ND	030100	ND Department Of Health	1.271253%	190,984	21,895,073	1,340,025	2,538,954	25,965,036	699,370	13,573,733	-	4,100,960	18,374,063	4,827,973	(1,429,515)	3,398,458
State of ND	030300	Mental Health	0.799062%	120,045	13,762,422	842,290	4,234,587	18,959,344	439,598	8,531,940	-	237,614	9,209,152	3,034,684	2,126,328	5,161,012
State of ND	031000	Life Skills and Transition Center	1.002034%	150,539	17,258,254	1,056,242	-	18,465,035	551,262	10,699,162	-	1,521,811	12,772,235	3,805,531	(781,086)	3,024,445
State of ND State of ND	031200 031300	North Dakota State Hospital ND Veterans Home	1.392407% 0.405147%	209,186 60,867	23,981,735 6,977,937	1,467,733 427,065	10,099	25,668,753 7,465,869	766,022 222,889	14,867,348 4,325,935	-	1,987,255 373,556	17,620,625 4.922.380	5,288,094 1,538,670	(993,234) (208,272)	4,294,860 1,330,398
State of ND	031600	Indian Affairs Commission	0.018986%	2.853	327.000	20.013	152,714	502.580	10.445	202.722	-	169.720	382.887	72.104	(9,611)	62,493
State of ND	032100	Veterans Affairs Department	0.042208%	6,342	726,958	44,491	80,841	858,632	23,220	450,674	-	6,992	480,886	160,298	24,191	184,489
State of ND	032500	Department Of Human Services	7.439472%	1,117,656	128,131,679	7,841,931	5,866,509	142,957,775	4,092,770	79,434,548	-	2,565	83,529,883	28,253,674	2,151,750	30,405,424
State of ND	036000 038000	Protection & Advocacy Project Job Service North Dakota	0.155160% 0.790649%	23,310 118,783	2,672,355 13,617,523	163,554 833,421	33,034 633,557	2,892,253 15,203,284	85,360 434,970	1,656,712 8,442,111	-	173,461 1,126,497	1,915,533 10,003,578	589,267 3,002,733	(58,513) (156,162)	530,754 2,846,571
State State	038000	Insurance Department	0.790649%	30,133	3,454,548	833,421 211,426	212,798	3,908,905	434,970 110,345	2,141,628	-	288,541	2,540,514	761,744	(156,162)	660,373
State of ND	040500	Industrial Commission	0.606970%	91,187	10,453,979	639,806	90,030	11,275,002	333,920	6,480,888	_	706,376	7,521,184	2,305,154	(288,239)	2,016,915
State of ND	040600	ND Department Of Labor	0.050140%	7,534	863,572	52,852	19,393	943,351	27,584	535,367	-	201,179	764,130	190,421	(67,877)	122,544
State of ND	040800	Public Service Commission	0.252513%	37,936	4,349,088	266,173	117,584	4,770,781	138,918	2,696,194	-	277,048	3,112,160	958,997	(93,365)	865,632
State of ND	041200	Aeronautics Commission	0.041048%	6,165	706,979	43,269	71,758	828,171	22,582	438,288	-	47,780	508,650	155,894	5,712	161,606
State of ND State of ND	041300 041400	Department Of Financial Institutions ND Securities Department	0.191908% 0.056211%	28,830 8 443	3,305,274 968.135	202,290 59,252	55,726 25,999	3,592,120 1,061,829	105,577 30.924	2,049,087 600,190	-	210,754 97,120	2,365,418 728,234	728,831 213,479	(81,098) (16,364)	647,733 197.115
State	042600	State Board Of Law Examiners	0.029902%	4,492	515,009	31,520		551,021	16,450	319,277	-	37,534	373,261	113,562	(24,856)	88,706
State	042700	ND State Board Of Cosmetology	0.007261%	1,091	125,058	7,654	11,538	145,341	3,995	77,529	-	32,237	113,761	27,575	(1,617)	25,958
State	042800	ND State Plumbing Board	0.036477%	5,481	628,251	38,450	1,174	673,356	20,068	389,481	-	6,832	416,381	138,533	(2,617)	135,916
State State	047100 047200	Bank Of North Dakota Public Finance Authority	0.898416% 0.018212%	134,973 2.737	15,473,618 313.669	947,018 19.197	184,382 45.690	16,739,991	494,257 10.019	9,592,787 194.458	-	1,682,217 15.068	11,769,261	3,412,011 69,166	(447,654) 8.804	2,964,357 77.970
State State	047200	Public Finance Authority Housing Finance Agency	0.018212% 0.258854%	2,737 38,889	313,669 4.458.300	19,197 272,857	45,690 553.337	381,293 5,323,383	10,019 142,407	194,458 2,763,899	-	15,068 109.263	219,545 3.015.569	69,166 983,079	8,804 108.915	77,970 1.091.994
State	047500	Mill & Elevator Association	0.838493%	125,970	14,441,551	883,854	651,262	16,102,637	461,291	8,952,962	-	63,293	9,477,546	3,184,435	270,504	3,454,939
State	048500	Workforce Safety & Insurance	1.271756%	191,061	21,903,736	1,340,555	-	23,435,352	699,647	13,579,104	-	2,047,226	16,325,977	4,829,884	(826,278)	4,003,606
State of ND	050200	Field Services Division	0.729351%	109,573	12,561,774	768,807	397,710	13,837,864	401,247	7,787,605	-	33,035	8,221,887	2,769,934	106,175	2,876,109
State of ND	050400	Highway Patrol	0.153435%	23,052	2,642,645	161,735	8,516	2,835,948	84,411	1,638,294	-	228,800	1,951,505	582,715	(89,066)	493,649

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



					Defer	red Outflows of Reso	ources			Defe	erred Inflows of Resou	ırces			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	051600	Heart River Correctional Center	0.080712%	\$ 12,126	\$ 1,390,121	\$ 85,078	\$ 1,176,904	\$ 2,664,229	\$ 44,403	\$ 861,798	\$ -	\$ -	\$ 906,201	\$ 306,528		\$ 635,437
State of ND	051700	Department Of Corrections Transitional Services	0.201049%	30,205	3,462,712	211,925	361,650	4,066,492	110,606	2,146,690	-	390,697	2,647,993	763,544	(2,491)	761,053
State of ND	051800	James River Correctional Ctr	0.718692%	107,971	12,378,192	757,572	861,277	14,105,012	395,383	7,673,794	-	2,217,718	10,286,895	2,729,454	(245,261)	2,484,193
State of ND	051900	State Penitentiary	0.911543%	136,945	15,699,708	960,855	879,047	17,676,555	501,479	9,732,950	-	3,278,784	13,513,213	3,461,863	(575,405)	2,886,458
State State of ND	052000 053000	Rough Rider Industries Department Of Corrections And Rehabilitation	0.136727% 0.724357%	20,541 108.824	2,354,879 12,475,762	144,124 763,543	90,002 536,215	2,609,546 13.884.344	75,219 398 500	1,459,895 7,734,282	-	25,589 264.591	1,560,703 8 397 373	519,263 2,750,968	17,098 156,012	536,361 2,906,980
State of ND	054000	Adjutant General ND National Guard	0.724357%	138.056	15.827.228	763,543 968,660	90 179	17,084,344	505.552	9,812,005	-	831.042	11.148.599	3 489 984	(341,173)	3,148,811
State of ND	060100	Department Of Commerce	0.346120%	51,998	5,961,302	364,844	352,652	6,730,796	190,415	3,695,677		126,263	4,012,355	1,314,497	(77,812)	1,236,685
State of ND	060200	Dept Of Agriculture	0.407792%	61,264	7,023,492	429,853	680,459	8,195,068	224,344	4,354,176	-	217,185	4,795,705	1,548,715	128,247	1,676,962
State of ND	060700	Milk Marketing Board	0.005298%	796	91,249	5,585	630	98,260	2,915	56,569	-	92,890	152,374	20,120	(41,376)	(21,256)
State of ND	060800	ND Oilseed Council	0.003070%	462	52,875	3,236	479	57,052	1,689	32,780	-	454	34,923	11,660	710	12,370
State State of ND	061100 061400	ND Soybean Council ND Corn Utilization Council	0.037492% 0.014240%	5,633 2,139	645,733 245,259	39,520 15,010	61,572 15,387	752,458 277,795	20,626 7,834	400,319 152,047	-	30,028 23,283	450,973 183,164	142,388 54,082	(412) (10,866)	141,976 43,216
State of ND State of ND	061600	State Seed Department	0.014240%	2,139 19,111	2,190,759	134,079	7,828	2,351,777	7,834 69,977	1,358,150	-	196,496	1,624,623	483,072	(42,694)	43,216
State	062400	Reef Commission	0.021717%	3,262	374.037	22.892	73,470	473.661	11.947	231.882	-	42.059	285.888	82.478	12.256	94,734
State of ND	062500	ND Wheat Commission	0.041473%	6,230	714,299	43,717		764.246	22,816	442.826	_	13.157	478.799	157,507	(4,506)	153,001
State of ND	062600	ND Barley Council	0.013094%	1,967	225,521	13,802	5,972	247,262	7,204	139,810	-	9,261	156,275	49,728	302	50,030
State	066500	State Fair Association	0.093464%	14,043	1,609,751	98,520	128,790	1,851,104	51,419	997,957	-	109,519	1,158,895	354,958	(15,558)	339,400
State of ND	067000	Racing Commission	0.011975%	1,799	206,248	12,623	1,190	221,860	6,588	127,862	-	4,202	138,652	45,479	(2,307)	43,172
State of ND	070100	Historical Society ND Council On The Arts	0.378819%	56,911 4.483	6,524,484 513,941	399,312 31,454	387,241 19.392	7,367,948 569,270	208,404 16,416	4,044,819 318,615	-	230,061 24,379	4,483,284 359,410	1,438,681	9,548 (1.681)	1,448,229
State of ND State of ND	070900	ND Council On The Arts Game & Fish Department	0.029840% 1.027220%	4,483 154.322	513,941 17.692.038	31,454 1.082.790	19,392 499.288	569,270 19.428.438	16,416 565.117	318,615 10.968.084	-	24,379 135.119	359,410 11.668.320	113,327 3.901.183	(1,681) 97.403	111,646 3.998.586
State of ND	075000	Parks & Recreation Department	0.317312%	47,671	5.465.135	334.478	336.108	6.183.392	174.567	3,388,081	-	483.162	4,045,810	1.205.088	(90.653)	1.114.435
State of ND	077000	Water Commission	0.512951%	77,063	8,834,669	540,701	134,827	9,587,260	282,196	5,477,006	-	754,503	6,513,705	1,948,087	(269,702)	1,678,385
State	080100	Department Of Transportation	5.158995%	775,053	88,854,517	5,438,085	-	95,067,655	2,838,183	55,084,882	-	3,995,699	61,918,764	19,592,865	(2,266,968)	17,325,897
State	090000	ND State Board Of Accountancy	0.009732%	1,463	167,616	10,258	6,966	186,303	5,354	103,913	-	51,410	160,677	36,960	(37,515)	(555)
State	090100	Board Of Medical Examiners	0.028254%	4,247	486,625	29,782	42,330	562,984	15,544	301,681	-	55,386	372,611	107,301	(6,441)	100,860
State State	090200	Board Of Pharmacy Real Estate Commission	0.024332%	3,656 3,182	419,075 364,840	25,648 22,329	9,955 86,517	458,334 476,868	13,386 11,654	259,804 226,180	-	2,316 4.088	275,506 241,922	92,409 80,450	4,972 32,362	97,381 112,812
State	090900	Flectrical Board	0.021185%	21.496	2 464 402	150.827	94,552	2 731 277	78.718	1.527.793	-	178.385	1.784.896	543.414	(31,090)	512,324
State	099501	ND System Information Technology Services	0.203344%	30,549	3,502,239	214,344	176,707	3,923,839	111,868	2,171,194		20,315	2,303,377	772,261	39,162	811,423
District Health Unit	100002	McIntosh District Health Unit	0.011843%	1,778	203,975	12,484	39,649	257,886	6,515	126,453	-		132,968	44,977	17,405	62,382
District Health Unit	100003	Wells County Dist Health Unit	0.022848%	3,433	393,516	24,084	102,674	523,707	12,570	243,958	-	90,591	347,119	86,773	13,089	99,862
District Health Unit	100004	Central Valley Health Unit	0.104554%	15,708	1,800,757	110,210	126,708	2,053,383	57,520	1,116,370	-	60,139	1,234,029	397,076	2,585	399,661
District Health Unit District Health Unit	100005 100006	Dickey County Health District Emmons County Public Health	0.025183% 0.013414%	3,784 2,016	433,732 231.032	26,545 14.140	77,000 37,765	541,061 284,953	13,854 7,380	268,890 143,227	-	6,817 112,182	289,561 262.789	95,640 50,943	26,183 (16,644)	121,823 34,299
District Health Unit	100007	Rolette County Public Health	0.056563%	8,497	974,197	59,623	165,920	1,208,237	31,118	603,948	-	112,102	635.066	214,815	58,095	272,910
District Health Unit	100008	Towner County Public Health Unit	0.011333%	1,702	195,191	11,946	24,276	233,115	6,235	121,007	-	31,072	158,314	43,040	6,124	49,164
District Health Unit	100009	Nelson-Griggs District Health Unit	0.018039%	2,710	310,690	19,015	52,536	384,951	9,924	192,610	-	17	202,551	68,509	16,264	84,773
District Health Unit	100010	First District Health Unit	0.200114%	30,064	3,446,608	210,940	50,727	3,738,339	110,091	2,136,706	-	164,597	2,411,394	759,992	(63,765)	696,227
District Health Unit	100011	Lake Region District Health Unit	0.101294%	15,217	1,744,609	106,774	202,042	2,068,642	55,726	1,081,561	-		1,137,287	384,696	73,790	458,486
District Health Unit District Health Unit	100012 100013	Garrison Diversion Conservancy District Upper Missouri Health Unit	0.183401% 0.132166%	27,553 19,855	3,158,756 2,276,324	193,323 139,316	94,556 264,538	3,474,188 2,700,033	100,897 72,710	1,958,254 1,411,195		78,714 3,848	2,137,865 1,487,753	696,522 501,942	16,989 96,353	713,511 598,295
District Health Unit	100014	Kidder County District Health Unit	0.008864%	1,331	152,667	9,344	44,280	207,622	4,876	94,645		1,078	100,599	33,663	14,211	47,874
District Health Unit	100015	Southwestern District Health Unit	0.144635%	21,729	2,491,081	152,459	283,259	2,948,528	79,570	1,544,332	-	21,565	1,645,467	549,296	77,868	627,164
District Health Unit	100017	City-County Health District	0.057558%	8,646	991,334	60,672	13,367	1,074,019	31,665	614,572	-	61,910	708,147	218,595	(4,825)	213,770
District Health Unit	100018	Sargent County District Health Unit	0.013481%	2,026	232,186	14,210	41,736	290,158	7,416	143,943	-	33,128	184,487	51,199	6,191	57,390
District Health Unit District Health Unit	100019 100021	Traill District Health Unit Cavalier County Health Dist	0.017793% 0.015060%	2,673 2,262	306,453 259,382	18,756 15,875	19,994 53,972	347,876 331,491	9,789 8,285	189,984 160,802	-	2,425 6,459	202,198 175,546	67,575 57,193	5,544 15,823	73,119 73,016
District Health Unit	100021	Walsh County Health District	0.015060%	4,904	259,382 562.200	15,875 34.408	110,997	712.509	8,285 17,958	348,533		109,432	175,546 475.923	123,968	15,823	138,527
District Health Unit	100023	Custer Health Unit	0.127364%	19,134	2,193,618	134,254	34,202	2,381,208	70,068	1,359,922	_	91,870	1,521,860	483,704	(23,195)	460,509
Political Subdivision	100024	Southeast Water Users District	0.046986%	7,059	809,250	49,528	54,899	920,736	25,849	501,690	-	32,206	559,745	178,443	36,381	214,824
City	200002	City Of Mcville	0.009907%	1,488	170,630	10,443	19,901	202,462	5,450	105,781	-	13,650	124,881	37,625	1,683	39,308
City	200003	City Of Drayton	0.018816%	2,827	324,072	19,834	215,901	562,634	10,351	200,907	-	136,025	347,283	71,458	(3,174)	68,284
City	200004 200005	City Of Fessenden City Of Westhope	0.000000% 0.013930%	2,092	239,919	14,684	471 55,848	471 312,543	7,663	148,737	-	20,791 58,001	20,791 214,401	52,904	(10,173) (6,353)	(10,173) 46,551
City	200005	City Of Westnope City Of Belfield	0.013930%	1,241	239,919 142,126	14,684 8,698	55,648	312,543 152,065	7,663 4,540	148,737 88,110	-	220,542	214,401 313,192	31,338	(101,189)	46,551 (69,851)
City	200007	City of Beulah	0.053218%	7,994	916,585	56,097	364,126	1,344,802	29,277	568,232	-		597,509	202,112	156,444	358,556
City	200008	City Of Rolla	0.040437%	6,075	696,455	42,625	179,242	924,397	22,246	431,764	-	129,663	583,673	153,571	18,007	171,578
City	200009	City of New Town	0.093300%	14,017	1,606,927	98,347	41,394	1,760,685	51,328	996,206	-	271,757	1,319,291	354,336	(29,682)	324,654
City	200010	City Of Cavalier	0.051118%	7,680	880,417	53,883	113,277	1,055,257	28,122	545,810	-	12,930	586,862	194,136	28,467	222,603
City	200011 200012	City Of Harvey City Of Napoleon	0.046672% 0.014711%	7,012 2,210	803,842 253,371	49,197 15,507	3,727 7,087	863,778 278,175	25,676 8.093	498,338 157,076	-	113,280 8,565	637,294 173,734	177,252 55.869	(28,220) 1.596	149,032 57,465
City	200012	City Of Napoleon City Of Grand Forks	0.014711% 1.592366%	2,210 239,225	253,371 27,425,673	1,678,510	7,087 1,609,579	278,175 30,952,987	8,093 876,028	157,076 17,002,399	-	8,565 7,969,594	1/3,/34 25,848,021	55,869 6,047,499	1,596 (2,118,888)	57,465 3,928,611
city	200014	, 014114 1 0113	1.332300%	233,223	21,423,013	2,070,310	1,000,379	30,332,307	070,028	27,002,399	-	.,505,554	23,040,021	0,047,439	(2,110,000)	3,320,011

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



					Defe	red Outflows of Reso	ources			Defe	rred Inflows of Resou	rces			Pension Expense	
				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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate	
			Proportionate	and Actual	Changes of	Pension Plan	Share of	Outflows of	and Actual	Changes of	Pension Plan	Share of	Inflows of	Share of Plan	Share of	Total Employer
Employer Type	Employer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	200015	City Of Killdeer	0.078322%		\$ 1,348,957	\$ 82,559	\$ 159,276	\$ 1,602,558	\$ 43,088	\$ 836,279	\$ -	\$ 174,874	\$ 1,054,241	\$ 297,452	\$ (20,656)	\$ 276,796
City	200016	City Of Ellendale	0.028209%	4,238	485,850	29,735	31,578	551,401	15,519	301,200		59,633	376,352	107,132	(13,491)	93,641
City City	200017 200018	City of Wishek City Of Granville	0.022420% 0.004580%	3,368 689	386,145 78,882	23,633 4,828	8,146 81,693	421,292 166,092	12,334 2,520	239,388 48,903	-	10,757 51,169	262,479 102,592	85,147 17,393	(23) 6,624	85,124 24,017
City	200018	City Of Cinton	0.023445%	3,523	403,798	24,713	15,437	447,471	12,898	250,333		2,329	265,560	89,040	2,836	91,876
City	200020	City Of Finley	0.008631%	1,295	148,654	9,098	26,238	185,285	4,748	92,157	-	6,830	103,735	32,779	2,359	35,138
City	200021	City Of Wilton	0.012126%	1,822	208,849	12,782	6,393	229,846	6,671	129,475	-	15,956	152,102	46,051	(5,265)	40,786
City	200022	City Of Ray	0.019258%	2,893	331,685	20,300	20,269	375,147	10,595	205,626	-	4,519	220,740	73,137	2,292	75,429
City	200025	City Of Medora	0.024316%	3,654	418,800	25,631	47,019	495,104	13,377	259,633	-	28,663	301,673	92,346	(214)	92,132
City City	200026 200028	City of Velva City Of Thompson	0.017810% 0.012864%	2,675 1,932	306,746 221,560	18,773 13,560	38,309 9,521	366,503 246,573	9,798 7,077	190,165 137,355	-	7,750 635	207,713 145,067	67,640 48,856	8,518 2,930	76,158 51,786
City	200028	City Of Williston	1.097094%	164,820	18,895,494	1,156,444	1,169,771	21,386,529	603,558	11,714,160	-	1,522,542	13,840,260	4,166,550	(206,468)	3,960,082
City	200030	City Of Bowman	0.053964%	8,107	929,434	56,883	16,815	1,011,239	29,688	576,198	-	83,570	689,456	204,947	(21,147)	183,800
City	200031	City Of Tioga	0.093697%	14,077	1,613,764	98,766	56,173	1,782,780	51,547	1,000,445	-	46,867	1,098,859	355,843	22,567	378,410
City	200033	City Of Rhame	0.005976%	898	102,926	6,299	19,230	129,353	3,288	63,808	-	6,132	73,228	22,696	5,079	27,775
City	200035	City Of Fargo	3.338059%	501,486	57,492,132	3,518,641	1,299,637	62,811,896	1,836,408	35,641,939	-	425,044	37,903,391	12,677,303	962,395	13,639,698
City City	200036 200037	City Of Jamestown City Of Beach	0.498466% 0.024661%	74,886 3,704	8,585,191 424,742	525,432 25,995	220,606 41,042	9,406,115 495,483	274,227 13,567	5,322,343 263,316	-	46,403 13,802	5,642,973 290,685	1,893,077 93,658	27,386 13,588	1,920,463 107,246
City	200037	City Of Glenburn	0.002391%	359	41,181	2,520	264	44,324	1,315	25,530	-	49,419	76,264	9,080	(13,610)	(4,530)
City	200040	City Of Kulm	0.007630%	1,147	131,413	8,043	3,224	143,827	4,198	81,469		1,192	86,859	28,977	(2,635)	26,342
City	200041	City Of Harwood	0.008591%	1,290	147,965	9,056	4,236	162,547	4,726	91,730	-	76,210	172,666	32,628	(17,859)	14,769
City	200043	City of Dickinson	0.459078%	68,969	7,906,802	483,913	1,880,173	10,339,857	252,558	4,901,780	-	-	5,154,338	1,743,490	1,114,648	2,858,138
City	200045	City Of Mapleton	0.017145%	2,575	295,292	18,073	122,088	438,028	9,432	183,065	-	47,110	239,607	65,113	19,882	84,995
City City	200046 200047	City Of Wahpeton City Of Bottineau	0.228541% 0.048038%	34,335 7,218	3,936,212 827,369	240,905 50.637	69,764 88.747	4,281,216 973,971	125,730 26.428	2,440,234 512.923	-	98,157 41,208	2,664,121 580.559	867,953 182.437	1,876 88.364	869,829 270.801
City	200047	City Of Elgin	0.006108%	918	105.199	6.438	6.746	119.301	3,360	65,218	-	9.288	77.866	23.196	(823)	22,373
City	200050	City Of Rugby	0.055019%	8,266	947,604	57,995	15,616	1,029,481	30,268	587,462	-	35,562	653,292	208,951	(11,514)	197,437
City	200051	City Of New Salem	0.011416%	1,715	196,620	12,034	25,078	235,447	6,280	121,894	-	23,759	151,933	43,356	1,153	44,509
City	200052	City Of Walhalla	0.026785%	4,024	461,324	28,234	42,058	535,640	14,736	285,995	-	16,094	316,825	101,724	7,398	109,122
City	200053	City Of Gwinner	0.014966%	2,247	257,763	15,776	8,178	283,964	8,233	159,799	-	4,545	172,577	56,840	(3,719)	53,121
City	200054 200055	City Of Kenmare City Of Watford City	0.015114%	2,270 35,046	260,312 4.017.592	15,932 245,885	35,557 63,659	314,071 4 362 182	8,315 128,330	161,379 2.490.685	-	166,479 803.134	336,173 3.422.149	57,401 885,898	(47,905) (278,248)	9,496 607,650
City	200057	City Of Wattord City City Of Cooperstown	0.016880%	2,536	290.728	17.793	37,610	348.667	9,286	180.235	-	17,163	206.684	64.106	3,535	67,641
City	200058	City Of New England	0.009212%	1,385	158,660	9,710	678	170,433	5,068	98,361	-	3,000	106,429	34,985	(1,135)	33,850
City	200059	City Of Carrington	0.056240%	8,449	968,634	59,282	91,147	1,127,512	30,940	600,499	-	87,238	718,677	213,589	(13,884)	199,705
City	200060	City Of Mott	0.010012%	1,504	172,439	10,554	6,814	191,311	5,508	106,903	-	27,011	139,422	38,024	(4,850)	33,174
City City	200061 200062	City Of Larimore City Of Sherwood	0.016066% 0.002899%	2,415 436	276,708 49,930	16,935 3,056	27,789 44,727	323,847 98,149	8,839 1,595	171,544 30,954	-	6,267 38,264	186,650 70,813	61,016 11,010	14,495 (544)	75,511 10,466
City	200062	City Of Sherwood City Of Lamoure	0.002899%	2,674	306,556	18,762	87,535	415,527	9,792	190,048	-	16,698	216,538	67,597	15,273	82,870
City	200064	City Of Michigan	0.004973%	746	85,651	5,242	4,014	95,653	2,736	53,099		14,260	70,095	18,888	(2,597)	16,291
City	200065	City Of Park River	0.041276%	6,200	710,906	43,509	104	760,719	22,708	440,722	-	23,179	486,609	156,760	(8,405)	148,355
City	200067	City Of Hatton	0.003995%	600	68,807	4,211	7,697	81,315	2,198	42,656	-	41,153	86,007	15,172	(12,423)	2,749
City	200069 200070	City Of Northwood City Of Powers Lake	0.024776% 0.003681%	3,721 554	426,723 63.399	26,116 3.880	24,261 1.818	480,821 69.651	13,630 2.025	264,544 39.304		15,853 2.667	294,027 43.996	94,095 13.978	3,758 (1,509)	97,853 12,469
City	200070	City Of Towner	0.003681%	1,476	169,304	10,362	1,818	195,616	2,025 5,408	104,959	-	6,382	43,996 116,749	13,978 37,333	5,962	12,469 43,295
City	200072	City Of Fowner City Of Pembina	0.009850%	1,476	14,829	908	4,927	20,793	474	9,193	-	102,871	112,538	3,269	(28,566)	(25,297)
City	200075	City Of Underwood	0.008413%	1,264	144,899	8,868	7,123	162,154	4,628	89,829	-	3,618	98,075	31,951	1,180	33,131
City	200076	City Of New Leipzig	0.000000%	-	-	-	3,327	3,327	-	-	-	37,683	37,683	-	(11,342)	(11,342)
City	200077	City Of Stanley	0.069724%	10,475	1,200,872	73,496	43,623	1,328,466	38,358	744,474	-	159,702	942,534	264,798	(31,836)	232,962
City	200080	City Of Crosby	0.017997%	2,703	309,966	18,971	46,599	378,239	9,901	192,162		10,027	212,090	68,350	4,911	73,261
City City	200083 200084	City Of Grafton City Of Emerado	0.110332% 0.007938%	16,575 1,193	1,900,273 136,718	116,301 8,367	8,731 15,966	2,041,880 162,244	60,698 4,367	1,178,064 84,758	-	607,701 22,523	1,846,463 111,648	419,019 30,148	(164,037) (308)	254,982 29,840
City	200085	City Of Lincoln	0.021828%	3,280	375,948	23,009	47,294	449,531	12,009	233,067	-	213,433	458,509	82,899	(69,779)	13,120
City	200086	City Of Minto	0.007566%	1,137	130,311	7,975	12,884	152,307	4,162	80,786	-	15,799	100,747	28,735	(969)	27,766
City	200087	City Of Ashley	0.011181%	1,680	192,573	11,786	5,884	211,923	6,151	119,385	-	8,522	134,058	42,463	(83)	42,380
City	200088	City Of Neche	0.000000%	1.820		12.770	248	248	-	420.555	-	57,680	57,680		(16,341)	(16,341)
City City	200089 200090	City Of Surrey City Of Hankinson	0.012115% 0.018189%	1,820 2.734	208,659 313.273	12,770 19.173	5,021 43.937	228,270 379,117	6,665 10,007	129,357 194,212	-	156,689 90.841	292,711 295.060	46,011 69.078	(75,195) (11,840)	(29,184) 57,238
City	200090	City Of New Rockford	0.018189%	2,734	313,273	19,173	43,937	3/9,11/	9.755	194,212	-	30,318	295,060	67,342	(8.568)	57,238 58.774
City	200092	City of Minot	0.784271%	117,824	13,507,674	826,698	5,176,682	19,628,878	431,461	8,374,010	-	,510	8,805,471	2,978,509	2,239,697	5,218,206
City	200094	City Of West Fargo	0.902297%	135,555	15,540,462	951,109	1,678,428	18,305,554	496,392	9,634,226	-	356,318	10,486,936	3,426,748	557,142	3,983,890
City	200096	City Of Valley City	0.043346%	6,512	746,558	45,691	613,487	1,412,248	23,846	462,825	-	-	486,671	164,620	171,451	336,071
City	200097	City Of Devils Lake	0.134684%	20,235	2,319,692	141,970	192,052	2,673,949	74,095	1,438,081	-	5,162	1,517,338	511,503	113,201	624,704
City	200098	City Of Oakes	0.050548%	7,594	870,599	53,283	38,058	969,534	27,809	539,723		61,068	628,600	191,971	(24,370)	167,601

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



					Defe	rred Outflows of Reso	ources			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	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	Employer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	200100	City Of Mohall	0.014642%		\$ 252.182	\$ 15.434	\$ 13.930	\$ 283,745		\$ 156.339			\$ 190,370	\$ 55.608	\$ (1,907)	\$ 53,701
City	200101	City Of Lidgerwood	0.007192%		123,869	7,581	2,129	134,660	3,957	76,792		578	81,327	27,314	894	28,208
City	200102	City Of Mcclusky	0.002778%	418	47,846	2,928	41,864	93,056	1,528	29,662		33,626	64,816	10,550	(732)	9,818
City	200103	City Of Burlington	0.016305%	2,449	280,825	17,187	28,178	328,639	8,970	174,096	-	20,654	203,720	61,925	(1,051)	60,874
City	200104	City Of Lisbon	0.048850%	7,337	841,354	51,493	89,777	989,961	26,874	521,593	-	14,798	563,265	185,525	34,672	220,197
City	200110	City Of Halliday	0.012747%		219,544	13,437	18,923	253,819	7,013	136,105	-	3,515	146,633	48,410	4,351	52,761
City	200111	City Of Maddock	0.012599%	1,892	216,995	13,281	48,239	280,407	6,931	134,525	-	26,207	167,663	47,848	4,583	52,431
City	200114 200115	City of Regent City of Lakota	0.005130% 0.021825%	770 3,279	88,355 375,897	5,408 23,006	14,228 36,879	108,761 439.061	2,822 12,007	54,775 233,035		2,583 15,060	60,180 260.102	19,481 82,887	1,297 7,601	20,778 90,488
City	200115	City of Lakota City of Alexander	0.021825%	3,279 2,242	375,897 256,953	15,726	36,879	309.011	8,208	233,035 159,297	-	8,217	175.722	82,887 56,659	15,330	90,488 71,989
City	200117	City of Berthold	0.004304%	647	74,129	4,537	25,041	104,354	2,368	45,956		6,060	54,384	16,345	5,813	22,158
City	200119	City of Carson	0.007223%		124,403	7,614	1,610	134,714	3,974	77,123	-	1,420	82,517	27,429	676	28,105
City	200120	City of Dodge	0.007992%		137,648	8,424	43,300	190,573	4,397	85,334	-	484	90,215	30,352	18,300	48,652
City	200123	City of Grenora	0.008965%	1,346	154,406	9,450	36,677	201,879	4,932	95,723	-	24,515	125,170	34,047	16,880	50,927
City	200124	City of Kindred	0.014811%	2,226	255,093	15,612	99,590	372,521	8,148	158,144		1,011	167,303	56,250	42,196	98,446
City	200125	City of Richardton	0.003429%	514	59,058	3,615	43,431	106,618	1,886	36,613	-	74,809	113,308	13,023	1,557	14,580
County	300001	Adams County	0.051903%		893,937	54,711	4,890	961,335	28,554	554,191	-	212,850	795,595	197,118	(109,728)	87,390
County	300002	Barnes County	0.236443%		4,072,310	249,234	213,496	4,570,562	130,077	2,524,607	-	458,883	3,113,567	897,965	(163,060)	734,905
County	300003	Benson County	0.113999% 0.484701%		1,963,430	120,166	10,744	2,111,467	62,716	1,217,218	-	295,196	1,575,130	432,946 1.840.801	(158,386) 488.466	274,560 2.329.267
County	300004 300005	Billings County Bottineau County	0.484701%	72,819 44.450	8,348,113 5,095,921	510,922 311.881	1,316,350 182,172	10,248,204 5,634,424	266,655 162,773	5,175,368 3,159,189		737,360 664.666	6,179,383 3.986.628	1,840,801	(103,167)	1.020.510
County	300005	Bowman County	0.097286%	14,616	1.675.578	102.549	2,406	1.795.149	53,521	1.038.766		328.264	1.420.551	369.474	(152,175)	217,299
County	300007	Burke County	0.143525%		2,471,963	151,289	92,440	2,737,254	78,959	1,532,480		137,728	1,749,167	545,081	(28,566)	516,515
County	300008	Burleigh County	1.556839%	233,888	26,813,784	1,641,061	252,777	28,941,510	856,483	16,623,062	-	632,325	18,111,870	5,912,574	(7,748)	5,904,826
County	300009	Cass County	1.489838%	223,823	25,659,811	1,570,435	77,372	27,531,441	819,623	15,907,662		1,158,049	17,885,334	5,658,116	(312,007)	5,346,109
County	300010	Cavalier County	0.296229%	44,504	5,102,018	312,254	532,737	5,991,513	162,968	3,162,969	-	128,531	3,454,468	1,125,019	247,262	1,372,281
County	300011	Dickey County	0.135177%	20,307	2,328,184	142,490	122,044	2,613,025	74,367	1,443,345	-	261,753	1,779,465	513,377	(87,967)	425,410
County	300012	Divide County	0.196322%		3,381,297	206,943	148,513	3,766,246	108,005	2,096,217	-	322,173	2,526,395	745,593	(143,842)	601,751
County	300013 300014	Dunn County	0.385679% 0.079746%	57,942 11.981	6,642,635 1,373,483	406,543 84,060	96,203 88.402	7,203,323 1.557.926	212,178 43.872	4,118,066 851.483		130,094 67.036	4,460,338	1,464,734 302.861	3,603	1,468,337
County	300014	Eddy County Emmons County	0.079746%	33,123	1,3/3,483 3,797,428	232,411	457,950	4,520,912	43,872 121.297	2.354.195	-	133.665	962,391 2,609,157	837,352	(7,255) 205,042	295,606 1,042,394
County	300015	Foster County	0.220483%	11.891	1.363.097	232,411 83 424	457,950	1,462,151	43.540	2,354,195 845,045		133,003	1.023.323	300.570	(72,580)	227,990
County	300017	Golden Valley County	0.080983%	12,166	1,394,788	85,364	487.866	1,980,184	44,552	864.691	_	103.481	1.012.724	307,556	211.542	519,098
County	300018	Grand Forks County	1.319518%	198,235	22,726,352	1,390,901	108,599	24,424,087	725,923	14,089,080	-	1,197,212	16,012,215	5,011,274	(445,560)	4,565,714
County	300019	Grant County	0.084284%	12,662	1,451,642	88,844	46,311	1,599,459	46,368	899,938		157,648	1,103,954	320,093	(61,421)	258,672
County	300020	Griggs County	0.046610%		802,774	49,131	-	858,909	25,642	497,676	-	139,968	663,286	177,016	(67,537)	109,479
County	300021	Hettinger County	0.097856%		1,685,396	103,150	90,594	1,893,841	53,835	1,044,852	-	141,782	1,240,469	371,638	(34,542)	337,096
County	300023	Lamoure County	0.170872%		2,942,966	180,116	156,120	3,304,873	94,004	1,824,476		81,100	1,999,580	648,938	25,490	674,428
County County	300024 300025	Logan County Mchenry County	0.051115% 0.095152%		880,365 1,638,824	53,880 100,300	61,998 6,574	1,003,922 1,759,991	28,121 52,347	545,778 1,015,980	-	171,201 313,202	745,100 1,381,529	194,126 361,370	(61,640) (128,735)	132,486 232,635
County	300025	Mcintosh County	0.073143%	10.988	1,259,758	77,100	0,574	1,347,846	40.239	780.980		236,726	1.057.945	277.782	(95,863)	181,919
County	300027	Mckenzie County	0.781366%	117,387	13,457,640	823,636	812,765	15.211.428	429,863	8,342,992	_	1.030.428	9,803,283	2,967,477	(266,786)	2.700.691
County	300028	Mclean County	0.360388%	54,142	6,207,043	379,884	113,823	6,754,892	198,265	3,848,023	-	365,299	4,411,587	1,368,685	(127,766)	1,240,919
County	300029	Mercer County	0.335550%	50,410	5,779,252	353,703	96,776	6,280,141	184,600	3,582,816	-	148,982	3,916,398	1,274,353	(32,563)	1,241,790
County	300030	Morton County	0.558572%		9,620,410	588,790	86,737	10,379,852	307,294	5,964,121	-	49,603	6,321,018	2,121,349	(9,976)	2,111,373
County	300031	Mountrail County	0.677987%	101,855	11,677,121	714,665	381,250	12,874,891	372,989	7,239,168		294,182	7,906,339	2,574,862	118,592	2,693,454
County	300032	Nelson County	0.153787%	23,103	2,648,708	162,107	13,899	2,847,817	84,605	1,642,052	-	17,531	1,744,188	584,053	14,558	598,611
County	300033 300034	Oliver County Pembina County	0.075350% 0.219384%	11,320 32,959	1,297,770 3.778.499	79,426 231,252	114,272 79.510	1,502,788 4.122,220	41,453 120,692	804,545 2.342.460	-	101,695 340,313	947,693 2,803,465	286,163 833,177	905	287,068 681,674
County	300034	Pierce County	0.219384%		3,778,499	192,180	138,242	4,122,220 3,497,898	120,692	1,946,680	-	340,313 297,410	2,803,465	833,177 692,406	(151,503) (115,559)	576,847
County	300035	Ramsey County	0.463396%	69,618	7,981,172	488,465	943,966	9,483,221	254,934	4,947,885		220,963	5,423,782	1,759,887	349,669	2,109,556
County	300037	Ransom County	0.166408%		2,866,082	175,410	301,452	3,367,945	91,548	1,776,812		72,977	1,941,337	631,985	68,908	700,893
County	300038	Renville County	0.113794%		1,959,899	119,950	110,942	2,207,886	62,603	1,215,029	-	168,704	1,446,336	432,169	(32,293)	399,876
County	300039	Richland County	0.571478%		9,842,693	602,394	163,030	10,693,971	314,394	6,101,925	-	469,766	6,886,085	2,170,361	(21,830)	2,148,531
County	300040	Rolette County	0.088738%	13,332	1,528,354	93,539	255	1,635,480	48,819	947,495	-	604,759	1,601,073	337,008	(308,214)	28,794
County	300041	Sargent County	0.061335%	9,216	1,056,386	64,653	335,615	1,465,870	33,743	654,901	-	56,680	745,324	232,939	152,715	385,654
County	300042 300044	Sheridan County	0.055317%	8,309 14,689	952,737	58,310	17,263	1,036,619	30,432 53,787	590,644	-	165,350	786,426	210,085	(32,968)	177,117
County	300044	Slope County	0.097769% 0.358443%	,	1,683,897 6.173.543	103,058 377,834	301,340 257,146	2,102,984 6.862.373	53,787 197,195	1,043,923 3,827,255	-	141,300 1,237,910	1,239,010 5.262.360	371,308 1,361,298	99,147 (563,726)	470,455 797,572
County	300045	Stark County Steele County	0.358443%	53,850 12,243	6,173,543 1,403,624	377,834 85,905	257,146 12,132	6,862,373 1,513,904	197,195	3,827,255 870,169	-	1,237,910	5,262,360 1.042.646	1,361,298 309,507	(563,726) (41,278)	797,572 268.229
County	300046	Stutsman County	0.613267%	92,134	10.562.434	646,443	229,373	1,513,904	337,384	6.548.124	-	841.333	7.726.841	2,329,069	(123,304)	2,205,765
County	300047	Towner County	0.111193%	16,705	1,915,102	117,208	172,268	2,221,283	61,172	1,187,257		119,270	1,367,699	422,290	15,649	437,939
County	300049	Traill County	0.325189%	48,853	5,600,802	342,781	749,047	6,741,483	178,900	3,472,187	-	329,110	3,980,197	1,235,007	119,376	1,354,383
County	300050	Walsh County	0.206255%	30,987	3,552,376	217,413	53,742	3,854,518	113,470	2,202,276	-	923,527	3,239,273	783,316	(377,903)	405,413

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



					Defer	red Outflows of Res	ources			Defe	erred Inflows of Resou	ırces			Pension Expense	
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense
County	300051	Ward County	0.909081%	,	\$ 15,657,304	\$ 958,260	,	\$ 16,844,743		\$ 9,706,662	\$ -	\$ 716,735	\$ 10,923,521	\$ 3,452,514		\$ 3,204,818
County	300052	Wells County	0.161552%	24,270	2,782,446	170,292	142,127	3,119,135	88,877	1,724,962	-	360,581	2,174,420	613,543	(32,106)	581,437
County	300053	Williams County	1.096084%	164,668	18,878,098	1,155,380	351,684	20,549,830	603,002 8.001	11,703,376	-	765,372	13,071,750	4,162,714	47,959	4,210,673
School District School District	400002 400003	Mcclusky Public Schools Lake Region Special Education Unit	0.014544%	2,184 6.995	250,495 801.913	15,331 49,079	19,691 102.695	287,701 960,682	8,001 25.615	155,293 497.142	-	29,679 68 404	192,973 591.161	55,236 176.827	(965) (13.830)	54,271 162,997
School District	400003	Lidgerwood Public School	0.039237%	5.893	675.788	41,360	88.378	811.419	21,586	418.951	_	43,397	483,934	149,016	18,110	167,126
School District	400006	Halliday Public School	0.009994%	1,501	172,129	10,535	69,845	254,010	5,498	106,710	-	78,929	191,137	37,955	324	38,279
School District	400007	Oliver-Mercer Special Education Unit	0.042835%	6,435	737,757	45,152	77,702	867,046	23,565	457,368	-	14,152	495,085	162,680	19,277	181,957
School District	400008	Underwood School District #8	0.042909%	6,446	739,031	45,230	90,939	881,646	23,606	458,158	-	7,677	489,441	162,960	33,326	196,286
School District School District	400010 400011	New Town Public School District Bottineau Public School	0.214983% 0.124859%	32,297 18,758	3,702,700 2,150,474	226,613 131.614	587,323 28.120	4,548,933 2.328.966	118,271 68,690	2,295,469 1,333,175	-	115,974 106.814	2,529,714 1,508,679	816,463 474.189	171,645 (42.515)	988,108 431,674
School District	400011	Peace Garden Special Services	0.038282%	5,753	659.339	40,353	97,428	2,328,966 802.873	21.061	408.754	-	8,559	438.374	145.386	19.396	164,782
School District	400014	Beulah Public School #27	0.094040%	14,128	1,619,672	99,127	20,913	1,753,840	51,735	1,004,107	-	96,260	1,152,102	357,146	(15,277)	341,869
School District	400016	St John School District #3	0.102498%	15,399	1,765,346	108,043	353,104	2,241,892	56,389	1,094,417	-	14,464	1,165,270	389,268	110,252	499,520
School District	400017	Ellendale Public School District #40	0.040248%	6,047	693,200	42,425	74,297	815,969	22,142	429,746	-	86,921	538,809	152,853	(13,713)	139,140
School District	400018	Rural Cass Special Education Unit	0.021601%	3,244	372,039	22,770	13,318	411,371	11,884	230,643	-	18,231	260,758	82,037	(4,375)	77,662
School District	400019 400020	Fargo Public Schools Surrey Schools	2.365699%	355,407 8.085	40,744,959 926.816	2,493,678 56.723	722,091 136,285	44,316,135 1.127.909	1,301,472 29,604	25,259,619 574,575	-	319,794 110,576	26,880,885 714.755	8,984,466 204,367	422,843 (11,494)	9,407,309 192,873
School District	400020	Jamestown Public School District #1	0.053612%	44.790	5.134.880	314.266	130,203	5,546,961	164.018	3.183.341	-	298.890	3,646,249	1.132.265	(77,030)	1.055.235
School District	400023	Warwick Public School	0.061169%	9,190	1,053,527	64,478	117,796	1,244,991	33,652	653,129	-	230,740	917,521	232,310	13,703	246,013
School District	400024	Souris Valley Special Services	0.046913%	7,048	807,993	49,451	151,777	1,016,269	25,809	500,911	-	4,758	531,478	178,167	(12,535)	165,632
School District	400025	Rugby Public School District #5	0.080418%	12,082	1,385,057	84,768	160,364	1,642,271	44,241	858,659	-	8,632	911,532	305,412	55,018	360,430
School District	400026 400027	Billings County School District Belcourt School District #7	0.034616% 0.534986%	5,200 80,371	596,199 9.214.183	36,489 563,928	49,490 403,246	687,378 10,261,728	19,044 294,319	369,610 5,712,283	-	37,485 17,453	426,139 6,024,055	131,464 2,031,774	(1,773) 98.163	129,691 2,129,937
School District School District	400027	West Fargo Public School #6	1.802304%	270,766	9,214,183	1,899,805	403,246 605,077	33,817,130	294,319 991,524	19,244,001	-	493,736	20,729,261	2,031,774 6.844.801	98,163 347,697	2,129,937 7,192,498
School District	400028	Minot Public School District #1	1.634728%	245,589	28,155,284	1,723,163	182,163	30,306,199	899,333	17,454,717	-	1,110,467	19,464,517	6,208,381	(149,566)	6,058,815
School District	400030	Belfield Public School #13	0.037880%	5,690	652,416	39,929	139,527	837,562	20,839	404,462	-	79,630	504,931	143,861	9,797	153,658
School District	400031	Minto Public School District #20	0.037995%	5,709	654,396	40,050	106,945	807,100	20,903	405,689	-	77,421	504,013	144,297	5,018	149,315
School District	400033	Harvey Public School Dist #38	0.065092%	9,780	1,121,094	68,613	61,293	1,260,780	35,810	695,016	-	51,122	781,948	247,206	(836)	246,370
School District	400034 400035	Oakes Public Schools Larimore Public School District #44	0.045779%	6,878 7.361	788,462 843,748	48,256 51,639	41,810 16,970	885,406 919,718	25,185 26,951	488,803 523,077	-	116,362 54.197	630,350 604,225	173,858 186,050	(38,532)	135,326 166,377
School District	400035	Hazen Public School District #44 Hazen Public School District #3	0.048989%	7,361 8,934	843,748 1.024.334	51,639 62 691	16,970 55.418	919,718	26,951 32,719	523,077 635,030	-	54,197 66.144	604,225 733,893	186,050 225,871	(19,673)	166,377 224.165
School District	400038	Park River Area School District	0.061341%	9.215	1.056.490	64,659	100.309	1,230,673	33,746	654,965	-	38.748	727.459	232.962	14,315	247.277
School District	400039	Hillsboro Public School	0.047737%	7,171	822,185	50,319	54,817	934,492	26,262	509,709	-	107,919	643,890	181,297	(20,219)	161,078
School District	400040	Lisbon Public School	0.082387%	12,377	1,418,970	86,844	72,950	1,591,141	45,325	879,683	-	-	925,008	312,891	44,143	357,034
School District	400042	Northern Cass School District #97	0.078621%	11,812	1,354,107	82,874	143,859	1,592,652	43,253	839,471	-	8,981	891,705	298,587	59,245	357,832
School District School District	400043 400044	Mandaree Public School #36 Thompson Public School	0.083588% 0.037598%	12,557 5,649	1,439,655 647,559	88,110 39,632	68,196 144,434	1,608,518 837,274	45,985 20,684	892,506 401,451	-	175,931 168,895	1,114,422 591,030	317,451 142,789	30,146 5,697	347,597 148,486
School District	400044	Northern Plains Special Ed Unit	0.013022%	1,957	224,281	13,726	6.478	246.442	7,164	139,042	-	10.137	156.343	49,454	(3,308)	46,146
School District	400046	Bowman County School District #1	0.079592%	11,957	1,370,831	83,898	190,199	1,656,885	43,787	849,839		45,618	939,244	302,275	49,504	351,779
School District	400047	Apple Creek Elementary School	0.003150%	474	54,253	3,320	3,824	61,871	1,733	33,634	-	8,028	43,395	11,962	(3,028)	8,934
School District	400048	Burke Central School	0.012834%	1,928	221,043	13,528	13,248	249,747	7,061	137,034	-	65,693	209,788	48,741	(18,156)	30,585
School District	400049	Washburn Public School	0.037261%	5,599	641,754	39,277	73,693	760,323	20,499	397,852	-	95,363	513,714	141,509	(8,834)	132,675
School District	400050 400051	Enderlin Area School District #24 Midkota School	0.050935%	7,653 3.741	877,265 428,789	53,690 26,243	96,373 35,848	1,034,981 494,621	28,022 13,696	543,856 265,826	-	67,186 92,260	639,064 371,782	193,442 94.549	1,387 2,382	194,829 96,931
School District	400051	Velva Public School	0.024898%	6.163	706 548	43.242	35,848	792 323	22.568	438.021	-	16,009	476.598	155.798	5,010	160.808
School District	400053	Sheyenne Valley Special Education Unit	0.082359%	12,374	1,418,487	86,814	223,663	1,741,338	45,309	879,384	-	1,123	925,816	312,783	86,353	399,136
School District	400054	Center Stanton Public School	0.021665%	3,256	373,141	22,837	18,770	418,004	11,919	231,327	-	64,037	307,283	82,278	(16,434)	65,844
School District	400055	Burleigh County Special Education Unit	0.005770%	866	99,378	6,082	3,577	109,903	3,174	61,609	-	3,447	68,230	21,915	1,356	23,271
School District School District	400056 400057	New Rockford Sheyenne Public School James River Multidistrict Special Education Unit	0.031959% 0.046853%	4,800 7,038	550,437 806,960	33,688 49,388	38,744 70,306	627,669 933.692	17,582 25,776	341,240 500,270	-	151,949 37,449	510,771 563.495	121,374 177,939	(14,112) 11,221	107,262 189,160
School District	400057	Newburg United Public School	0.025811%	3,879	444,549	27,207	40,225	515.860	14,200	275,596	-	29.591	319,387	98.025	9,545	107,570
School District	400059	Napoleon Public School District #2	0.030577%	4,595	526,634	32,231	70,156	633,616	16,822	326,484		29,705	373,011	116,125	9,642	125,767
School District	400060	Yellowstone School District # 14	0.025896%	3,889	446,013	27,297	89,385	566,584	14,246	276,503	-	14,614	305,363	98,348	26,065	124,413
School District	400061	Cavalier Public Schools	0.047403%	7,121	816,432	49,967	61,933	935,453	26,078	506,143	-	41,854	574,075	180,029	8,848	188,877
School District	400062	Richland School District #44	0.035082%	5,269	604,225	36,980	20,141	666,615	19,300	374,586	-	66,117	460,003	133,235	(10,120)	123,115
School District School District	400063 400064	Fort Totten School District #30 Bismarck Public Schools	0.035394% 2.703144%	5,316 406,102	609,599 46,556,850	37,309 2,849,378	21,991 2,193,991	674,215 52,006,321	19,472 1,487,115	377,917 28,862,670	-	68,492 271,078	465,881 30,620,863	134,421 10,266,018	(16,075) 783,673	118,346 11,049,691
School District	400064	Solen Public School Dist #3	0.057149%	8,585	984,290	60,241	60,429	1,113,545	31,440	610,205	-	186	641,831	217,040	44,803	261,843
School District	400068	Lakota Public School District # 66	0.024272%	3,646	418,042	25,585	113,074	560,347	13,353	259,163	-	173,100	445,616	92,182	(17,947)	74,235
School District	400069	Stanley Community Public School District # 2	0.144464%	21,703	2,488,136	152,279	260,186	2,922,304	79,476	1,542,506	-	186,948	1,808,930	548,646	30,905	579,551
School District	400070	Mandan Public School District #1	0.837087%	125,758	14,417,335	882,372	1,187,143	16,612,608	460,517	8,937,950	-	23,196	9,421,663	3,179,095	381,823	3,560,918
School District School District	400072 400073	Killdeer Public School #16 Glenburn School District	0.087504% 0.033266%	13,147 4,997	1,507,101 572,948	92,238 35,066	79,172 30,017	1,691,658 643.028	48,140 18,301	934,319 355,196	-	96,159 125,121	1,078,618 498,618	332,322 126.340	40,612 (36,303)	372,934 90,037
JUIOUI DISTIFUL	400073	GIERDUTTI SCHOOL DISCHCC	U.U332bb%	4,397	5/2,948	33,066	30,017	045,028	10,301	333,196	-	123,121	490,018	120,340	(20,003)	90,057

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



Part						Defer	red Outflows of Reso	urces			Defe	rred Inflows of Resou	irces			Pension Expense	
Part																	
Part							Not Difference					Net Difference					
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				Proportionate		Changes of					Changes of						Total Employer
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Design Section Secti					\$ -	\$ -	\$ -			\$ -	\$ -	\$ -			\$ -		
Description Control					11.842	1.357.552	83.085	903,260		43.363	841.607	-	, ,		299.346	(-,,,	
Seed 1987 Mode 1987	School District		Dickinson Public Schools				742,322	514,665				-	219,787	8,126,534	2,674,510	307,451	
March State Stat							,					-					
Sept March												-					
Mont Control Month Mon												-					
Sept Control Sept	School District	400082	Grafton Public School District #3	0.126503%	19,005	2,178,789	133,347	80,739	2,411,880	69,595	1,350,729	-	138,017	1,558,341	480,435	(68,379)	412,056
Seed State See						,						-	-,				
Section Sect												-					
Second Control												-					
Source Depart Source Depar		400087		0.035946%			37,891	41,393		19,775		-					
Second Design Second Desig								,	,			-	,	,			
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School Desired 400102 Modement Cy Public School of the 40,000 School Section 1,000,000 School Desired 1,000,000 Sc				0.0000.00.	-,	,	,		,.	,		-		,	,		
School Desired 400109 Devis Lake Public School 0.2145/99 41,227 4728/791 289/412 44,930 \$1,016.79 2931,588 -9.93.80 3.18,213 3.04,273 5.05.88 1008/35 3.05.80 5.05					-,	-,,	,	,	-,,	,		-	117,179	0.0,200	,		
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School Delarist 400100 Mone Public School Eleviest 92 0.02359368 35,562 61,938 27,686 4,798 62,730 19,642 81,1277 17,2205 1,515.02 1,515.						, ., .		.,	-,,	. ,.	,,	-	,	., . , .	,. , .	(,,	
School Delivert 400108 Important 400108 I	School District				., .	,. , .	,	.,	, , .	.,.	, . , .	-	-	, ,	,	., .	
School District 400109 Company 400109 Com					-,		. ,	.,	,	,		-	. , .	,	,	. , ,	
School District 40019 Togs Publis-School District #51 0.068807% 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78 1.15.78						,			,	,	,	-	,	,	,	,	,
School District 400113 Carrison Pulsic School District \$15 0.05000EX 9.024 1.034.61 6.3311 94.40 1.201.266 33.043 641.200 - 112.176 786.528 228.05 975 229.080 5.0500	School District	400109	Tioga Public School District #15	0.096807%	14,545	1,667,328	102,044	269,603	2,053,520	53,258	1,033,651	-	119,528	1,206,437	367,653		
School District 400118 Kermane Public School District 828 0.0529948 7,961 912,727 55,861 221,186 1.197,735 2.115,831 1.588,085 41,102 797,723 - 1.65,858 2.85,560 285,560 31,579 2.21,839 5.500												-					
School District 40119 Lewis & Clark Public Schools 0.074711s, 1.225 1.286,764 78,733 211,343 1.588,085 41,102 797,723 - 16,585 65,540 28,728 8,8427 38,085 55,040 0.085208 1.340 1.535,313 9,408 2.134 1.886,085 1.099 1.97,938 - 1.2426 23,2433 70,404 4.550 74,954 1.000 1.0												-					
School District 40122 Sw Special Education Unit 400122 Sw Special Education Unit 400122 Dakota Prairie Public School District 400122 Dakota Prairie Public School District 400123 Dakota Prairie Public School District 400124 School District 400124 Robert Public School District 400125 Dakota Prairie												-					
School District 400122 Dakota Paraire Public School 0.059043N 8,869 1.016.911 52.237 30.379 1.118.396 32.482 530.428 - 107,346 763.256 224.235 (13.400) 221.835	School District											-					
School District 400123 Beach Public School District #3 0.078816% 1.0,640 1.219,680 74,647 83,550 1.388,517 38,959 756,134 - 77,167 326,676 97,386 (1.111) 92,75												-					
School District 400124 Rolette Public School 0 0.025643% 3,833 44.655 27.030 36.570 509.108 14.107 273.802 - 40.767 328.656 97.386 11.111) 95.275 School District 400137 New Selem Almont School District M99 0.05102% 7.577 86.2918 52.812 13.515 936.792 27.563 534.961 - 40.703 612.227 190.279 132 190.217 School District 400139 Reat Central Special Education Unit 0.046929% 7.050 808.269 49.468 63.249 92.0.76 School District 400130 Reat Central Special Education Unit 0.046929% 7.050 808.269 49.468 63.249 92.0.76 School District 400140 North Sargent School District W3 0.035743% 5.370 4 2.530.694 154.864 114.951 2.894.903 80.855 1.566.890 - 2.7561 417.901 419.209 115.744 (1.389) 143.465 School District 400140 North Sargent School District W3 0.035743% 5.370 4 2.530.694 154.864 114.951 2.894.903 80.855 1.568.890 - 2.7562 1.673.087 135.744 (1.389) 143.465 School District 400142 Meetina Public School District W3 0.035742% 5.332 8 136.576 20.599 4 66.584 406.997 10.751 2086.599 - 33.076 232.486 School District W4 00140 Meetina Public School District W3 0.035402% 5.332 8 336.576 20.599 4 66.584 406.997 10.751 2086.599 - 33.076 232.486 School District W4 00141 West River Student Services 0.016466% 2.474 283.598 17.357 4 64.263 367.902 9.059 175.815 - 41.190 226.064 62.533 12.036 74.566 School District 400142 West River Student Services 0.016466% 2.474 283.598 17.357 4 64.263 367.902 9.059 175.815 - 41.190 226.064 62.533 12.036 74.566 School District 400144 West River Student Services 0.016466% 2.474 283.598 17.357 4 64.263 367.902 9.059 175.815 - 41.190 226.064 62.533 12.036 74.566 School District 400147 Sawyer Public School District 6 0.024097% 3.742 2.749 42.83.799 2.62.45 63.769 52.771 13.700 2.056.943 - 41.190 2.026.064 62.533 12.036 74.566 School District 400147 Sawyer Public School District 6 0.024097% 3.742 42.83.799 2.62.45 63.796 53.310.600 36.745 71.3157 - 7.0599 607.808 203.195 16.0331 36.526 School District 400149 Great Northwest Education Unit 0.097241% 1.60.85 1.150.356 79.830 1.1594.					.,	,,.		,	, .,			-	,	,	,		.,
School District 400137 New Salem Almont School District #49 0.050102% 7,527 862,918 52,812 13,535 936,792 27,563 534,961 - 49,703 612,227 190,279 132 190,411						, .,		,	, , .	,				. ,		(-,,	
School District 40013	School District	400125	Drake Public School District	0.020377%	3,062	350,958	21,479	4,591	380,090	11,210	217,574	-	52,533	281,317	77,387	(10,517)	66,870
School District 400139 East Central Special Education Unit 0.066929% 7,050 888,259 49,468 63,249 928,036 25,818 501,082 - 32,566 559,466 178,226 12,218 190,444 50.000												-					
School District 400140 Morth Sargerit School District #8 0.035743% 5,370 615,610 37,677 7,377 666,024 19,664 381,644 17,901 419,209 135,744 13,388 134,346 13,646 13,646 14,945 14,												-					
School District 400141 Meliparon Public School District #3 0.146935% 22,074 2,530,694 154,884 141,951 2,849,603 80,835 1,568,890 - 23,962 1,673,687 558,031 32,643 590,674					,	,	.,	,	,	.,	,	-	. ,	,	.,	, .	
School District 400143 Pigree-Buchanna School District 400144 West River Student Services 0.01946/6% 2,474 283,598 17,357 64,263 367,692 9,059 175,815 - 141,100 226,046 67,233 12,036 67,232	School District	400141	Wahpeton Public School District 37	0.146935%	22,074	2,530,694	154,884	141,951	2,849,603	80,835	1,568,890	-	23,962	1,673,687	558,031	32,643	
School District 40014 West River Students Services 0.016466W 2,474 283,598 17,357 64,283 367,692 9,059 175,815 - 41,190 226,064 62,533 12,306 74,569 12,560 12,561 13,908 14,908									,			-	-		. , .		
School District 400145 Leeds Public School District 6 0.024907% 3,742 428,799 26,54 63,796 522,771 13,702 265,943 - 41,741 31,3186 94,593 15,020 198,613 School District 400148 Milmac Multidistrict Special Education Unit 0.0972,811% 14,608 16,74,803 102,02 423,450 2,215,363 3,346 1,038,285 - 5,073 288,917 369,305 34,928 404,233 School District 400149 Great Northwest Education Cooperative 0.053303% 80,37 921,404 56,397 598,310 1,584,233 29,44 571,275 - 5,009,706 1,601,557 369,305 34,928 404,233 School District 400150 Anamose Public School District #14 0.021559% 3,241 371,315 22,725 54,115 451,696 11,861 230,105 3,507 245,633 81,876 19,129 101,005 School District 400151 South Fearite School District #14 0.021559% 3,241 <												-					
School District 40014 Sumyer Public School 0.025281% 3,798 435,420 26,649 132,187 598,054 13,908 269,936 - 5,773 289,617 96,010 32,655 186,675 36,075												-					
School District 400149 Great Northwest Education Cooperative 0.053503% 8,037 921,494 56,397 598,310 1,584,238 29,434 571,275 - 7,099 607,808 203,195 160,331 363,526 School District 400150 Anamouse Public School District #14 0.021559% 3,241 371,315 22,725 54,415 451,696 11,861 230,195 - 3,507 245,563 81,876 19,129 101,005 School District 400151 South Fast Education Cooperative 0.066971% 10,035 1,150,336 70,404 99,865 1,330,660 36,75 73,157 - 74,522 24,424 253,659 14,908 268,505 56h,001 56h,001 56h,001 56h,001 56h,001 57,542 4,072 79,624 3,075,469 69,138 1,341,866 1,411,004 477,283 302,113 799,364 57,574 56h,001 56h,001 56h,001 56h,001 57,5942 4,4,429 77,855 854,559 23,188 450,0044 - 53,900 52					3,798							-					
School District 400150 Anamouse Public School District #14 0.021559% 3,241 371,315 22,725 54,415 451,696 11,861 230,195 - 3,507 245,563 81,876 19,129 10,105 School District 400151 South Prairie School District #10 500,000 3,741 11,2472 79,624 3,075,469 69,138 1,314,866 - - 1,411,004 477,283 302,113 79,396 School District 400153 South Heart Public School District #9 0.042149% 6,333 725,942 44,429 77,855 854,559 23,188 450,044 - 53,900 527,132 160,073 37,648 197,211 School District 400154 Sargent Central Public School District #0.00150 Di						,. ,	. ,	.,	, .,		, ,	-		, ,	,	. ,	. ,
School District 400151 South Prairie School District #70 0.066791% 10,035 1,150,356 70,404 99,865 1,330,660 36,745 713,157 - 74,522 824,424 253,659 14,908 268,567 School District 400152 South East Education Cooperative 0.125673% 18,879 2,164,494 192,772 79,624 3,075,469 69,138 1,341,866 - - 1,411,004 477,283 302,113 79,7936 School District 400153 South Heart Public School District #8 0,044 4,052 854,559 23,888 45,004 - 53,900 527,132 160,073 307,148 197,711 50,004 19,088 19,084 197,712 1,002					-,							-					
School District 400152 South East Education Cooperative 0.125673% 18,879 2,164,994 132,472 759,624 3,075,649 69,138 1,341,866 - - 1,411,004 477,283 302,113 779,396 School District 400153 South Heart Public School District #9 0.042149% 6,333 725,942 44,429 77,855 854,559 23,188 450,044 - 53,900 527,132 160,073 37,648 197,211 School District 400154 Sargent Central Public School District #6 0.024074% 3,617 414,632 25,376 105,999 549,564 13,244 257,049 - 29,511 299,804 91,429 53,423 144,825 School District 400155 Fairmount Public School 0.016199% 2,434 278,999 17,075 96,623 395,131 8,912 172,964 - - 181,876 61,521 43,995 105,516 School District 400155 Fairmount Public School 0.0110709% 1,775 20,1512 </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>							, .					-				., .	
School District 400154 Sargent Central Public School District #6 0.024074% 3,617 414,632 25,376 105,939 549,564 13,244 257,049 - 29,511 299,804 91,429 53,423 144,852 54,000 District #6 0.015 Fairmount Public School District #0.015 Fairmount Publi					.,	, ,	.,	,	,,	, .	-, -	-	,	. ,		,	,
School District 400155 Fairmount Public School 0 .0.15199% 2,434 278,999 17,075 96,623 395,131 8,912 172,964 181,876 61,521 43,995 105,516 School District 400156 South Central Prairie Special Education Unit 0.011700% 1,757 201,512 12,333 60,014 275,616 6,437 124,926 131,363 44,434 31,154 75,588					.,		, .	,		.,		-			,		. ,
School District 400156 South Central Prairie Special Education Unit 0.011700% 1,757 201,512 12,333 60,014 275,616 6,437 124,926 131,363 44,434 31,154 75,588					-,-	,	.,	,	,	.,	. ,	-	29,511	,		,	,
							,					-	-				
					, .		,	, .		., .		-	6,477		, .		

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



Main System (Concluded)

					Defer	red Outflows of Resou	ırces			Defe	rred Inflows of Reso	ırces			Pension Expense Net Amortization of	
			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	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer
Employer Type School District	Employer ID 400158	Employer Central Regional Education Association	Share 0.060555%	\$ 9,097	Assumptions \$ 1,042,952	Investments \$ 63,831	\$ 484,086	Resources \$ 1,599,966	\$ 33,314	Assumptions \$ 646,573	Investments	\$ 115,700	Resources \$ 795,587	\$ 229,978	Contributions \$ 168,123	\$ 398,101
School District	400158	Oberon Public School #16	0.060555%	\$ 9,097 2,147	246,292	5 63,831	156,254	419,767	\$ 33,314 7,867	152,687		70,402	230,956	\$ 229,978 54,309	43,863	98,101
School District	400160	Elgin/New Leipzig Public School	0.015502%	2,328	266,994	16,341	178,614	464,277	8,528	165,522	-	-	174,050	58,875	59,539	118,414
School District School District	400161 400162	Williston Basin School District #7 Morton Sioux Special Education Unit	0.848061%	127,406	14,606,343	893,939	12,404,569 3.271	28,032,257 3.271	466,554	9,055,124			9,521,678	3,220,773	3,466,707 914	6,687,480 914
School District	400163	Nedrose Public School	0.074193%	11,145	1,277,843	78,207	1,075,398	2,442,593	40,817	792,192			833,009	281,771	300,541	582,312
Political Subdivision	500002	Cass County Water Resource District	0.019502%	2,930	335,887	20,557	3,260	362,634	10,729	208,232		23,213	242,174	74,067	(8,291)	65,776
Political Subdivision Political Subdivision	500003	Walsh County Water Resource District Ramsey County Soil Conservation District	0.001810%	273 1 182	31,174 135,426	1,908 8.288	799 49.208	34,154 194 104	996 4 326	19,326 83 957		37,743 18 492	58,065 106,775	6,872 29.863	(11,637) 15,568	(4,765) 45 431
Political Subdivision	500005	James River Soil Conservation District	0.002340%	352	40,302	2,467	49,208 818	43,939	1,287	24,985		46,457	72,729	8,886	(12,551)	(3,665)
Political Subdivision	500007	Burleigh County Soil Conservation District	0.022677%	3,406	390,571	23,904	48,385	466,266	12,476	242,132		8,649	263,257	86,125	17,324	103,449
Political Subdivision Political Subdivision	500008	Traill County Water Resource District Grafton Park District	0.002701% 0.017551%	406 2,637	46,520 302,285	2,847 18.500	423 27.747	50,196 351,169	1,486 9,656	28,840 187.400		39,158 7,512	69,484 204.568	10,258 66.657	(14,385) 7,930	(4,127) 74,587
Political Subdivision	500010	Cass County Soil Conservation District	0.019863%	2,983	342,105	20,938	12,586	378,612	10,927	212,086		9,485	232,498	75,436	(411)	75,025
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.015140%	2,276	260,760	15,959	9,670	288,665	8,329	161,657		8,789	178,775	57,497	2,452	59,949
Political Subdivision Political Subdivision	500016 500017	Greater Ramsey Water District Carnegle Regional Library	0.036162%	5,433 1,195	622,826 137,166	38,118 8,395	28,811 10,371	695,188 157,127	19,894 4,381	386,118 85,035		3,775 6,178	409,787 95,594	137,337 30,246	10,553 2,790	147,890 33,036
Political Subdivision	500018	Griggs County Public Library	0.002600%	390	44,780	2,741	1,458	49,369	1,430	27,761		24,137	53,328	9,875	(5,991)	3,884
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.048072%	7,221	827,955	50,673	44,917	930,766	26,446	513,286		47,473	587,205	182,567	7,919	190,486
Political Subdivision Political Subdivision	500022 500023	Consolidated Waste Ltd Walsh County Housing Authority	0.014546% 0.002621%	2,184 394	250,529 45.142	15,333 2,763	22,005	290,051 48.299	8,002 1.442	155,314 27.986		14,977 2.106	178,293 31.534	55,243 9.955	2,321 (963)	57,564 8,992
Political Subdivision	500024	Williams County Soil Conservation District	0.019382%	2,911	333,820	20,431	118,639	475,801	10,663	206,950		28,281	245,894	73,610	41,623	115,233
Political Subdivision Political Subdivision	500025 500027	Bowman City Park Board	0.010039% 0.060268%	1,508 9.054	172,904 1.038.009	10,582 63.528	19,987 868.435	204,981 1.979.026	5,523 33.156	107,191 643.508		10,497	123,211 676.664	38,127 228.887	4,226 242.702	42,353 471.589
Political Subdivision Political Subdivision	500027 500028	Stark County Council on Aging/Elder Care Williston Housing Authority	0.060268%	9,054 3,706	1,038,009	63,528 26.006	868,435 3.407	1,979,026 458.033	33,156 13.573	643,508 263.423		38.291	676,664 315.287	228,887 93.696	242,702 (15.494)	471,589 78.202
Political Subdivision	500030	Minot Rural Fire Department	0.023441%	3,521	403,730	24,709	95,578	527,538	12,896	250,290			263,186	89,025	32,976	122,001
Political Subdivision Political Subdivision	500031	Central Plains Water District Ransom County Soil Cons Dist	0.023575%	3,544 1,367	406,037 156,800	24,850 9.597	17,210 65 951	451,641 233.715	12,970	251,721 97 207		70 9 654	264,761 111,869	89,532 34 575	10,826	100,358 50.218
Political Subdivision	500033	Jamestown Regional Airport	0.009104%	3,047	349,408	21,384	23,320	233,715 397,159	11,161	216,613		6,008	233,782	34,575 77,047	15,643	90,766
Political Subdivision	500040	Fargo Park District	0.395528%	59,422	6,812,267	416,925	403,854	7,692,468	217,597	4,223,228			4,440,825	1,502,138	266,891	1,769,029
Political Subdivision Political Subdivision	500045	Dunseith Community Nursing Home Mercer County Soil Conservation District	0.060542% 0.011084%	9,096 1.666	1,042,728 190.902	63,817 11.684	28,028 42,057	1,143,669 246.309	33,307 6.098	646,434 118.349		444,983 2,203	1,124,724 126,650	229,927 42.094	(148,302) 15,975	81,625 58,069
Political Subdivision	500047	West Fargo Park District	0.131458%	19,749	2,264,130	138,570	161,930	2,584,379	72,321	1,403,635		2,203	1,475,956	499,252	77,804	577,056
Political Subdivision	500053	Stutsman County Housing Authority	0.031379%	4,715	540,447	33,077	169,060	747,299	17,263	335,048		384	352,695	119,171	59,574	178,745
Political Subdivision Political Subdivision	500054 500055	Grand Forks County Water Resource District Southeast Region Career & Technology Center	0.009644%	1,448 1,576	166,101 180,758	10,166 11,063	75,798 22,317	253,513 215,714	5,306 5,774	102,973 112,060		844 16,186	109,123 134,020	36,627 39,860	25,971 2,775	62,598 42,635
Political Subdivision	500056	Cavalier County Job Development Authority	0.010493%	709	81,311	4,976	3,896	90,892	2,597	50.408		1.610	54,615	17.930	574	18.504
Political Subdivision	500057	Barnes County Soil Conservation District	0.006254%	941	107,714	6,592	611	115,858	3,441	66,777		15,365	85,583	23,752	(8,466)	15,286
Political Subdivision Political Subdivision	500060 500061	Devils Lake Basin Joint Water Resource Board Ward County Water Resource District	0.000000%	487	- 55.786	3,414	7,434 109	7,434 59,796	1,782	34,584		1.668	38.034	12,301	445 (623)	445 11,678
Political Subdivision	500061	Southwest Water Authority	0.228997%	34,405	3,944,066	241,385	28,680	4,248,536	125,981	2,445,103		478,693	3,049,777	869,685	(158,962)	710,723
Political Subdivision	500068	Burleigh County Council On Aging	0.083793%	12,589	1,443,185	88,326	164,600	1,708,700	46,098	894,695	-	-	940,793	318,229	71,084	389,313
Political Subdivision Political Subdivision	500072	Watford City Park District Western & Central Stark Soil Conservation District	0.108032%	16,230	1,860,659 237 164	113,876 14,515	428,296 20.157	2,419,061	59,433 7,575	1,153,506		6 166	1,212,939	410,285 52 297	190,337	600,622 61.417
Political Subdivision	500080	Ramsey County Housing Authority	0.013770%	2,802	321,161	19,656	51,752	395,371	10,259	199,102		80,436	289,797	70,817	(13,113)	57,704
Political Subdivision	500082	Grand Forks Public Library	0.088144%	13,242	1,518,124	92,912	103,456	1,727,734	48,492	941,153		-	989,645	334,756	69,266	404,022
Political Subdivision Political Subdivision	500084	Rolette County Soil Conservation District Jamestown Parks And Recreation District	0.003494%	525 9,244	60,178 1,059,779	3,683 64,861	2,263 78,863	66,649 1,212,747	1,922 33,851	37,307 657,005		1,022 139,337	40,251 830,193	13,270 233,687	554 47,575	13,824 281,262
Political Subdivision	500083	Ramsey County Water Resource District	0.002057%	311	35,428	2,168	30,052	67,959	1,132	21,964		31,677	54,773	7,811	(2,107)	5,704
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.018298%	2,748	315,151	19,288	-	337,187	10,067	195,376	-	111,823	317,266	69,493	(41,704)	27,789
Political Subdivision Political Subdivision	500108 500109	North Dakota Firefighters Association James River Valley Library System	0.016613% 0.037619%	2,496 5,653	286,129 647,920	17,512 39,654	10,373 50,791	316,510 744,018	9,140 20,696	177,384 401,675		1,647 900	188,171 423,271	63,093 142,870	4,784 18,900	67,877 161,770
Political Subdivision	500109	Grand Forks Park District	0.197115%	29,614	3,394,955	207,778	280,974	3,913,321	108,441	2,104,684		38,607	2,251,732	748,604	99,891	848,495
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%									17,185	17,185		(9,387)	(9,387)
Political Subdivision School District	500112 500113	Foster County Soil Conservation District Lonetree Special Education Unit	0.007885% 0.001650%	1,184 250	135,805 28,418	8,312 1,739	40,559 2,189	185,860 32,596	4,338 908	84,192 17,618		611 40,087	89,141 58,613	29,946 6,265	20,384 (18,034)	50,330 (11,769)
School District	500113	Roughrider Education Services Program (RESP)	0.000000%	-	10,410	1,733	2,103	32,330	-	17,010		13,707	13,707	0,203	(7,727)	(7,727)
Political Subdivision	500115	Agassiz Water Users District	0.016287%	2,447	280,515	17,168	148,572	448,702	8,960	173,904	-		182,864	61,855	56,704	118,559
Political Subdivision Political Subdivision	500116 500118	Western Area Water Supply Authority Crosby Park District	0.074294%	11,162	1,279,582	78,313	212,073 12.035	1,581,130 12.035	40,872	793,270	-	220,278 78.684	1,054,420 78.684	282,154	(41,599) (17.036)	240,555 (17.036)
Political Subdivision	500110	Tri-Cities Joint Job Development Authority	0.016117%	2,421	277,587	16,989	34,416	331,413	8,867	172,088		1,587	182,542	61,209	11,033	72,242
Political Subdivision	500121	Devils Lake Park Board	0.031852%	4,784	548,594	33,575	15,958	602,911	17,523	340,098		49,550	407,171	120,969	(14,752)	106,217
Political Subdivision	500122	North Central Soil Conservation District Emmons County Soil Conservation District	0.004140%	622 546	71,304 62 486	4,364 3,824	12,179 53.416	88,469 120.272	2,278 1 996	44,205 38 738		89,890 6.247	136,373 46,981	15,724 13,778	(18,798)	(3,074) 27.243
Political Subdivision	500125	Wahpeton Park Board	0.047865%	7,191	824,390	50,454	19,544	901,579	26,333	511,076		58,782	596,191	181,783	21,414	203,197
Political Subdivision	500126	City Of Bottineau Park Board	0.009526%	1,432	164,068	10,041	31,027	206,568	5,241	101,713		57,676	164,630	36,177	11,613	47,790
Political Subdivision Political Subdivision	500128 500129	Logan County Soil Conservation District Park District - City of New Rockford	0.006485%	975 639	111,693 73.164	6,836 4.478	25,415 13.462	144,919 91.743	3,568 2.337	69,243 45.358		1,348 3.943	74,159 51.638	24,627 16.132	15,194 8.788	39,821 24.920
Political Subdivision	500130	Traill County Job Development Authority	0.009442%	1,418	162,622	9,953	95,852	269,845	5,194	100,816		3,343	106,010	35,858	34,646	70,504
Political Subdivision	500131	Minot Park District	0.145479% 0.040912%	21,855 6.147	2,505,617	153,349 43.125	890,000 232,725	3,570,821	80,034 22,507	1,553,344		36.188	1,633,378	552,502 155.377	408,164	960,666 255.502
Political Subdivision Political Subdivision	500132 500136	Valley City Park District Tioga Park District	0.040912%	6,147 919	704,636 105,303	43,125 6,445	232,725 88,362	986,633 201,029	22,507 3,364	436,836 65,282		36,188	495,531 68,646	155,377 23,220	100,125 24,695	255,502 47,915
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.103295%	15,518	1,779,073	108,883	1,465,049	3,368,523	56,827	1,102,927			1,159,754	392,296	409,437	801,733
Political Subdivision	500140	Eddy County Soil Conservation District	0.001792%	269	30,864	1,889	26,065	59,087	986	19,134			20,120	6,806	7,285	14,091
Political Subdivision Political Subdivision	500141 500142	Kindred Park District Sheridan County Soil Conservation District	0.001433% 0.001978%	215 297	24,681 34.068	1,511 2.085	20,457 28.071	46,864 64.521	788 1.088	15,301 21.120	-	-	16,089 22.208	5,442 7.511	5,717 7.845	11,159 15.356
Political Subdivision	500145	Walsh County Job Development Authority	0.003508%	526	60,419	3,698	49,888	114,531	1,930	37,456			39,386	13,323	13,942	27,265
Political Subdivision	500041	Bismarck Rural Fire Protection	0.000000%				1,010	1,010	-			129,815	129,815		(98,795)	(98,795)
Political Subdivision Political Subdivision	500059 500123	Traill Rural Water District Williston Rural Fire Protection District #1	0.000000%				1,561 1,701	1,561 1,701				33,344 21,712	33,344 21,712		(21,288) (8,979)	(21,288) (8,979)
State	030500	Tobacco Prevention/Control Committee	0.000000%									,	,		(46,204)	(46,204)
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-	971	971	-	-	-	-	-	-	766	766
City Political Subdivision	200079 500117	City of Scranton Red River Joint Water Resource District	0.000000%													
Political Subdivision	500039	Pierce County Soil Conservation District	0.000000%												(3,268)	(3,268)
		Total Main System	99.999991%	\$ 15,023,331	\$ 1,722,322,055	\$ 105,409,775	\$ 106,377,281	\$ 1,949,132,442	\$ 55,014,254	\$ 1,067,744,335	\$ -	\$ 105,198,088	\$ 1,227,956,677	\$ 379,780,625	\$ 312,438	\$ 380,093,063

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



Judges

					De	erred Outflows of Res	ources				eferred Inflows of Reso	ources			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		Differences		Actual Investment	Employer			Contributions and	
				between Expected		Earnings on	Contributions and	Total Deferred	between Expecte	d .	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 Empl	ployer ID	Employer	Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
State 01	18000	ND Supreme Court	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,06	\$ 7,226,32	4 \$ -	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804
		Total Judges System	100.000000%	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,06	\$ 7,226,32	4 \$ -	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804

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



Public Safety with Prior Main System Service

			_		Defer	red Outflows of Reso	ources			Def	erred Inflows of Reso	urces			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	
				Differences		Projected and Actual Investment	between		Differences		Projected and	between			Between Employer Contributions and	
							Employer Contributions and	Total Deferred			Actual Investment	Employer Contributions and	Total Deferred			
				between Expected and Actual	Changes of	Earnings on Pension Plan	Share of	Outflows of	between Expected and Actual	Changes of	Earnings on Pension Plan	Share of	Inflows of	Proportionate Share of Plan	Proportionate Share of	Total Employer
Employer Type	Employer ID	Employer	Proportionate Share	Experience	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Pension Expense	Contributions	Expense
City	200010	City Of Cavalier	0.237807%	\$ 62,431	\$ 166,674	\$ 13,277	S 44	\$ 242,426	\$ 1,119	\$ 111,161	c	\$ 16,588	\$ 128,868	\$ 45,435		
City	200010	City of Cavaller	15.998218%	4,199,982	11,212,791	893,225	2,087,808	18,393,806	75,292	7,478,258	,	52,554	7,606,104	3,056,653	432,412	3,489,065
City	200014	City of Grand Forks	0.165282%	43,391	115,842	9,228	2,007,000	168,461	75,232	77,260		10,065	88,103	31,581	(2,984)	28,597
City	200010	City Of Thompson	0.090384%	23,729	63,348	5,046	423	92,546	425	42,249		4,727	47,401	17,266	(174)	17,092
City	200029	City Of Williston	16.374386%	4.298.737	11,476,438	914.227	376.090	17,065,492	77.062	7,654,095		979.279	8.710.436	3.128.528	(23,147)	3,105,381
City	200030	City Of Bowman	0.341075%	89,541	239,052	19,043	29	347,665	1,605	159,433	_	12,999	174,037	65,165	(4,195)	60,970
City	200055	City of Watford City	2.460467%	645,943	1,724,486	137,375	370.911	2,878,715	11,580	1,150,129	_	,	1,161,709	470.101	78.530	548,631
City	200070	City Of Powers Lake	0.070429%	18,491	49,362	3,932	3,400	75,185	331	32,922	_	22,331	55,584	13,455	(5,771)	7.684
City	200083	City of Grafton	0.545605%	143,237	382,402	30,463	55,299	611,401	2,568	255,039	_	-	257,607	104,244	10,163	114,407
City	200085	City of Lincoln	0.679531%	178,397	476,268	37,940	34,449	727,054	3,198	317,642		5,996	326,836	129,831	9,391	139,222
City	200089	City of Surrey	0.213920%	56,159	149,932	11,944	23,340	241,375	1,007	99,995		33,965	134,967	40,873	(1,086)	39,787
City	200094	City of West Fargo	6.457737%	1,695,339	4,526,082	360,553	37,374	6,619,348	30,392	3,018,625		(110,403)	2,938,614	1,233,828	89,696	1,323,524
City	200103	City Of Burlington	0.288694%	75,790	202,339	16,119	4,683	298,931	1,359	134,948		6,065	142,372	55,160	(1,481)	53,679
County	300001	Adams County	0.411144%	107,936	288,162	22,955	6,417	425,470	1,935	192,186		20,975	215,096	78,554	(5,744)	72,810
County	300003	Benson County	0.361334%	94,861	253,251	20,174	17,805	386,091	1,701	168,903	-	21,607	192,211	69,038	(3,490)	65,548
County	300004	Billings County	0.601911%	158,019	421,866	33,606	55,766	669,257	2,833	281,359	-	-	284,192	115,002	10,248	125,250
County	300006	Bowman County	0.309802%	81,332	217,133	17,297	3,643	319,405	1,458	144,815	-	14,912	161,185	59,193	(6,599)	52,594
County	300009	Cass County	13.145409%	3,451,040	9,213,321	733,945	-	13,398,306	61,866	6,144,732	-	911,371	7,117,969	2,511,591	(260,068)	2,251,523
County	300013	Dunn County	2.033385%	533,821	1,425,154	113,530	-	2,072,505	9,570	950,492	-	78,190	1,038,252	388,504	(24,597)	363,907
County	300016	Foster County	0.260003%	68,258	182,230	14,517	319	265,324	1,224	121,537	-	1,234	123,995	49,677	2,085	51,762
County	300020	Griggs County	0.226015%	59,335	158,409	12,619	-	230,363	1,064	105,649	-	16,497	123,210	43,182	(5,570)	37,612
County	300027	Mckenzie County	6.639005%	1,742,927	4,653,129	370,674	40,365	6,807,095	31,245	3,103,358	-	233,878	3,368,481	1,268,462	(33,473)	1,234,989
County	300028	Mclean County	1.804162%	473,644	1,264,497	100,731	14,157	1,853,029	8,491	843,343	-	106,982	958,816	344,706	(23,796)	320,910
County	300044	Slope County	0.097766%	25,664	68,522	5,459	255	99,900	460	45,700	-	7,290	53,450	18,683	(2,348)	16,335
County	300045	Stark County	2.884334%	757,218	2,021,565	161,040	-	2,939,823	13,574	1,348,262	-	106,756	1,468,592	551,086	(36,963)	514,123
County	300048	Towner County	0.389185%	102,173	272,771	21,729	28,212	424,885	1,832	181,922	-	27,216	210,970	74,360	3,471	77,831
County	300050	Walsh County	1.092099%	286,706	765,428	60,975	160,189	1,273,298	5,140	510,494	-	17,252	532,886	208,658	30,748	239,406
County	300051	Ward County	6.674468%	1,752,236	4,677,984	372,654	-	6,802,874	31,412	3,119,935	-	186,277	3,337,624	1,275,239	(74,255)	1,200,984
County	300052	Wells County	0.299944%	78,743	210,224	16,747	19,605	325,319	1,412	140,207	-	15,585	157,204	57,309	3,008	60,317
County	300053	Williams County	8.558655%	2,246,886	5,998,569	477,854	-	8,723,309	40,279	4,000,685	-	428,364	4,469,328	1,635,236	(111,526)	1,523,710
Political Subdivision	500041	Bismarck Rural Fire Protection	1.240403%	325,642	869,371	69,255	6,436	1,270,704	5,838	579,818	-	1,511	587,167	236,993	11,205	248,198
State	012500	Attorney General's Office	7.656127%	2,009,949	5,366,007	427,463	111,363	7,914,782	36,032	3,578,804	-	401,062	4,015,898	1,462,796	(105,274)	1,357,522
State of ND	054000	Adjutant General ND National Guard	1.391310%	365,258	975,138	77,681	-	1,418,077	6,548	650,358	-	87,880	744,786	265,827	(25,739)	240,088
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%		-	-	-	-		-	-	(1,454)	(1,454)	-	742	742
		Total Public Safety with Prior Main System Service System	00 0000050/	4 25 252 045		4 5 5 5 5 3 3 3 3 3		405 202 224	\$ 470.630			4 3747.554		40 405 345	ć (02.202)	
		эуэсен	99.999996%	\$ 26,252,815	\$ 70,087,747	\$ 5,583,277	\$ 3,458,382	\$ 105,382,221	\$ 470,630	\$ 46,744,315	· -	\$ 3,717,551	\$ 50,932,496	\$ 19,106,216	\$ (82,202)	\$ 19,024,014

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



Public Safety without Prior Main System Service

			_		Defer	red Outflows of Reso	urces			Def	erred Inflows of Reso	urces			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	
				Differences		Projected and Actual Investment	between Employer		Differences		Projected and Actual Investment	between Employer			Between 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	200007	City of Beulah	2.153865%	\$ 8,827	\$ 180,941	\$ 17,549	s -	\$ 207,317	\$ 9,972	\$ 100,683	\$ -	\$ 13,668	\$ 124,323	\$ 34,987	\$ (5,024)	\$ 29,963
City	200027	City of Mandan	22.722982%	93,118	1,908,903	185,144	15,425	2,202,590	105,199	1,062,189		28,509	1,195,897	369,105	5,676	374.781
City	200043	City of Dickinson	25.510068%	104.541	2,143,039	207,853	427	2,455,860	118,103	1,192,472		123,587	1,434,162	414,379	(84,444)	329,935
City	200096	City Of Valley City	5.069763%	20,775	425,899	41,308	24,880	512,862	23,471	236,987			260,458	82,352	5,269	87,621
City	200097	City Of Devils Lake	7.892204%	32,342	663,005	64,305	22,750	782,402	36,538	368,922		14,805	420,265	128.198	7.074	135,272
City	200118	City of Berthold	0.507389%	2,080	42,625	4,134	1,339	50,178	2,349	23,718		449	26,516	8,240	652	8,892
City	200126	City of Garrison	0.865173%	3,546	72,681	7,049	1,651	84,927	4,005	40,443		4,127	48,575	14,053	(1,208)	12,845
County	300002	Barnes County	7.122911%	29,190	598,379	58,037	24,668	710,274	32,977	332,962		9,419	375,358	115,703	11,774	127,477
County	300030	Morton County	14.459654%	59,255	1,214,721	117,816	45,929	1,437,721	66,943	675,919		34,235	777,097	234,878	27,780	262,658
County	300040	Rolette County	6.562670%	26,894	551,314	53,472	23,390	655,070	30,383	306,773		811	337,967	106,601	12,741	119,342
County	300041	Sargent County	2.197529%	9,006	184,609	17,905		211,520	10,174	102,724		14,214	127,112	35,697	(7,897)	27,800
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	4.935793%	20,226	414,644	40,216	25,243	500,329	22,851	230,724			253,575	80,177	5,346	85,523
		Total Public Safety without Prior Main System					•			•						
		Service System	100.000001%	\$ 409,800	\$ 8,400,760	\$ 814,788	\$ 185,702	\$ 9,811,050	\$ 462,965	\$ 4,674,516	\$ -	\$ 243,824	\$ 5,381,305	\$ 1,624,370	\$ (22,261)	\$ 1,602,109

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



Main System

							Schedule of Deferred	d Outflows/(Inflows)		
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2023	2024	2025	2026	2027	Thereafter
State of ND	010100	Governor's Office	0.114888%	\$ 778,990	\$ 240,756	\$ 275,057	\$ (20,969)	\$ 284,146	\$	- \$ -
State of ND	010800	Secretary Of State	0.133546%	897,378	228,674	283,537	19,057	366,110		
State	011000	Office Of Management & Budget	0.286459%	2,116,549	591,934	722,519	46,823	755,273		
State	011200	Information Technology Dept	2.951969%	28,130,706	8,330,811	9,428,503	1,735,119	8,636,273		
State	011700	State Auditor's Office	0.334400%	2,437,322	629,713	807,086	90,768	909,755		
State	011800	Central Services	0.108489%	581,434	155,234	207,586	(35,683)	254,297		
State of ND	012000	State Treasurer's Office	0.042239%	331,372	102,198	112,986	4,223	111,965		
State	012500	Attorney General's Office	1.022033%	6,677,910	1,858,957	2,268,755	(39,151)	2,589,349		
State of ND	012700	Tax Department	0.560331%	3,741,395	919,531	1,221,193	104,394	1,496,277		
State of ND State of ND	013000 014000	Facility Management Office Of Administrative Hearings	0.151316% 0.039795%	975,170 319,087	223,195 78,720	333,570 96,003	17,708 16,663	400,697 127,701		
State	016000	Legislative Council	0.296270%	2,627,927	732,760	859,875	178,179	857,113		
State of ND	018000	ND Supreme Court	1.706193%	12,403,757	3,381,955	4,050,517	326,316	4,644,969		
State of ND	018800	Commission On Legal Counsel For Indigents	0.208848%	1,275,987	345,463	445,976	(40,959)	525,507		
State	019000	Retirement & Investment Office	0.150263%	1,155,443	309,790	372,569	54,168	418,916		
State	019200	ND Public Employees Retirement System	0.179017%	1,402,451	389,081	485,525	45,910	481,935		
State of ND	020100	Public Instruction	0.415560%	2,799,263	693,286	951,661	111,987	1,042,329		
State	020200	Education Standards & Practice	0.045537%	331,807	101,427	107,105	3,035	120,240		
State	021500	ND University System Office	0.096208%	727,934	207,695	235,644	13,393	271,202		
State of ND	022300	ND Youth Correctional Center	0.211277%	98,974	(14,218)	48,177	(347,169)	412,184		
State of ND	022400	Juvenile Services - DOCR	0.131008%	506,202	151,361	193,320	(107,221)	268,742		
State	022600	Land Department	0.175420%	1,300,785	360,771	476,955	16,027	447,032		
State	022700	Bismarck State College	0.431463%	3,056,325	867,903	991,505	21,560	1,175,357		
State	022800	Lake Region State College	0.187212%	1,603,269	460,648	495,115	92,055	555,451		
State	022900	Williston State College	0.097959%	672,702	143,777	199,881	38,266	290,778		
State	023000	University Of North Dakota	3.468702%	24,261,200	6,356,317	7,956,727	591,034	9,357,122		
State	023500	North Dakota State University	2.792535%	18,194,180	4,719,017	6,024,307	7,107	7,443,749		
State State	023800 023900	ND St College Of Science	0.435612% 0.179509%	2,521,865 741,376	642,686 141,578	821,444 207,189	(72,620)	1,130,355		
State	023900	Dickinson State University Mayville State University	0.179509%	1,687,973	456,010	549,820	(71,811) (25,072)	464,420 707,215		
State	024000	Minot State University	0.265196%	2,992,131	794,935	983,481	(6,214)	1,219,929		
State	024200	Valley City State University	0.187294%	1,454,765	414,087	484,143	36,998	519,537		
State of ND	025000	ND State Library	0.098879%	573,471	131,691	178,806	(8,487)	271,461		
State of ND	025200	SCHOOL FOR THE DEAF	0.117206%	782,361	214,576	264,491	(1,987)	305,281		
State of ND	025300	School For The Blind	0.076529%	739,857	204,112	248,151	69,474	218,120		
State	026100	ND Board Of Nursing	0.062234%	433,387	122,716	150,786	4,974	154,911		
State of ND	027000	Career & Technical Education	0.178784%	1,434,670	439,448	502,511	40,195	452,516		
State of ND	030100	ND Department Of Health	1.271253%	7,590,973	1,280,726	2,072,002	826,341	3,411,904		
State of ND	030300	Mental Health	0.799062%	9,750,192	3,750,401	3,822,264	88,611	2,088,916		
State of ND	031000	Life Skills and Transition Center	1.002034%	5,692,800	1,396,990	1,884,652	(198,529)	2,609,687		
State of ND	031200	North Dakota State Hospital	1.392407%	8,048,128	1,935,220	2,613,474	(129,183)	3,628,617		
State of ND	031300	ND Veterans Home	0.405147%	2,543,489	642,144	840,426	(16,033)	1,076,952		
State of ND	031600	Indian Affairs Commission	0.018986%	119,693	22,764	31,432	(5,241)	70,738		
State of ND	032100	Veterans Affairs Department	0.042208%	377,746	109,862	122,054	24,836	120,994		
State of ND	032500	Department Of Human Services	7.439472%	59,427,892	17,422,518	20,002,325	2,055,020	19,948,029		
State of ND	036000	Protection & Advocacy Project	0.155160%	976,720	272,295	321,638	(20,925)	403,712		
State State	038000 040100	Job Service North Dakota Insurance Department	0.790649% 0.200575%	5,199,706 1,368,391	1,471,396 296,541	1,817,834 431,857	(28,434) 79,093	1,938,910 560,900		
State of ND	040500	Industrial Commission	0.606970%	3,753,818	984,584	1,287,333	(88,243)	1,570,144		
State of ND	040600	ND Department Of Labor	0.050140%	179,221	44,722	55,004	(42,566)	122,061		
State of ND	040800	Public Service Commission	0.252513%	1,658,621	433,699	582,619	(13,331)	655,634		
State of ND	041200	Aeronautics Commission	0.041048%	319,521	94,234	98,975	16,456	109,856		
State of ND	041300	Department Of Financial Institutions	0.191908%	1,226,702	325,655	425,522	(9,021)	484,546		
State of ND	041400	ND Securities Department	0.056211%	333,595	94,081	120,593	(17,110)	136,031		
State	042600	State Board Of Law Examiners	0.029902%	177,760	41,610	56,466	1,264	78,420		
State	042700	ND State Board Of Cosmetology	0.007261%	31,580	12,803	12,805	(8,190)	14,162		
State	042800	ND State Plumbing Board	0.036477%	256,975	70,965	84,594	4,120	97,296		
State	047100	Bank Of North Dakota	0.898416%	4,970,730	1,374,279	1,703,511	(265,095)	2,158,035		
State	047200	Public Finance Authority	0.018212%	161,748	45,799	53,568	14,049	48,332		
State	047300	Housing Finance Agency	0.258854%	2,307,814	634,269	740,276	181,923	751,346		
State	047500	Mill & Elevator Association	0.838493%	6,625,091	1,935,293	2,135,411	238,896	2,315,491		
State	048500	Workforce Safety & Insurance	1.271756%	7,109,375	1,778,558	2,343,548	(248,912)	3,236,181		
State of ND	050200	Field Services Division	0.729351%	5,615,977	1,604,369	1,893,175	173,954	1,944,479		
State of ND	050400	Highway Patrol	0.153435%	884,443	234,678	288,012	(27,707)	389,460		

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



					Sc	hedule of Deferred O	utflows/(Inflows)		
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafte
ate of ND	051600	Heart River Correctional Center	\$ 1,758,028 \$	492,954 \$	522,019 \$	338,002 \$	405,053 \$	-	\$
ate of ND	051700	Department Of Corrections Transitional Services	1,418,499	434,521	516,964	(7,555)	474,569	-	
ate of ND	051800	James River Correctional Ctr	3,818,117	1,202,831	1,445,178	(386,832)	1,556,940	-	
ate of ND	051900	State Penitentiary	4,163,342	1,316,383	1,684,413	(752,260)	1,914,806	-	
ate	052000	Rough Rider Industries	1,048,843	304,929	356,464	26,785	360,665	-	
ate of ND	053000	Department Of Corrections And Rehabilitation	5,486,971	1,602,614	1,906,375	72,123	1,905,859	-	
ate of ND	054000	Adjutant General ND National Guard	5,875,524	1,550,041	1,988,412	(22,532)	2,359,603	-	
ate of ND	060100	Department Of Commerce	2,718,441	735,251	956,187	100,570	926,433	-	
ate of ND	060200	Dept Of Agriculture	3,399,363	977,684	1,105,059	143,439	1,173,181	-	
ate of ND	060700	Milk Marketing Board	(54,114)	(30,757)	(16,998)	(18,924)	12,565	-	
ate of ND	060800	ND Oilseed Council	22,129	6,347	7,207	387	8,188	-	
ate	061100	ND Soybean Council	301,485	84,500	94,653	15,875	106,457	-	
ate of ND	061400	ND Corn Utilization Council	94,631	16,623	34,557	4,491	38,960	-	
ate of ND	061600	State Seed Department	727,154	196,466	247,259	(32,381)	315,810	-	
ate	062400	Beef Commission	187,773	55,312	61,259	5,244	65,958	-	
ate of ND	062500	ND Wheat Commission	285,447	79,123	95,052	2,122	109,150	-	
ate of ND	062600	ND Barley Council	90,987	26,900	31,128	(1,046)	34,005	-	
ate	066500	State Fair Association	692,209	181,500	216,028	41,598	253,083	_	
ate of ND	067000	Racing Commission	83,208	21,918	27,550	1,681	32,059		
ate of ND	070100	Historical Society	2,884,664	797,687	1,000,066	98,001	988,910		
ate of ND	070100	ND Council On The Arts	209,860	59,958	72,347	1,749	75,806	_	
ate of ND	072000	Game & Fish Department	7,760,118	2,169,937	2,540,927	250,318	2,798,936		
ate of ND	072000	Parks & Recreation Department						-	
			2,137,582	587,715	718,059	37,494	794,314	-	
ate of ND	077000	Water Commission	3,073,555	793,351	1,046,414	(49,546)	1,283,336	-	
ate	080100	Department Of Transportation	33,148,891	8,528,977	11,121,761	3,166	13,494,987	-	
ate	090000	ND State Board Of Accountancy	25,626	(17,982)	14,353	2,981	26,274	-	
ate	090100	Board Of Medical Examiners	190,373	51,044	58,270	(479)	81,538	-	
ate	090200	Board Of Pharmacy	182,828	52,735	59,679	4,760	65,654	-	
ate	090600	Real Estate Commission	234,946	78,366	72,535	18,033	66,012	-	
ate	090900	Electrical Board	946,381	280,906	318,705	(31,080)	377,850	-	
tate	099501	ND System Information Technology Services	1,620,462	468,196	549,463	61,797	541,006	-	
istrict Health Unit	100002	McIntosh District Health Unit	124,918	40,094	42,156	10,920	31,748	-	
strict Health Unit	100003	Wells County Dist Health Unit	176,588	53,781	62,811	10,355	49,641	-	
istrict Health Unit	100004	Central Valley Health Unit	819,354	215,064	259,601	46,089	298,600	-	
strict Health Unit	100005	Dickey County Health District	251,500	73,975	85,724	18,423	73,378	-	
strict Health Unit	100006	Emmons County Public Health	22,164	10,051	14,650	(20,120)	17,583	-	
strict Health Unit	100007	Rolette County Public Health	573,171	168,751	186,167	49,657	168,596	-	
strict Health Unit	100008	Towner County Public Health Unit	74,801	26,886	28,007	(7,266)	27,174	-	
istrict Health Unit	100009	Nelson-Griggs District Health Unit	182,400	52,111	57,691	16,335	56,263	-	
strict Health Unit	100010	First District Health Unit	1,326,945	338,866	416,799	31,127	540,153	-	
strict Health Unit	100011	Lake Region District Health Unit	931,355	276,563	304,770	62,442	287,580	-	
strict Health Unit	100012	Garrison Diversion Conservancy District	1,336,323	396,216	434,713	11,187	494,207	-	
istrict Health Unit	100013	Upper Missouri Health Unit	1,212,280	358,118	398,676	81,117	374,369	-	
strict Health Unit	100014	Kidder County District Health Unit	107,023	31,174	32,958	12,889	30,002	_	
strict Health Unit	100015	Southwestern District Health Unit	1,303,061	364,638	417,867	94,263	426,293		
strict Health Unit	100017	City-County Health District	365,872	107,385	122,088	(7,664)	144,063		
strict Health Unit	100017				30,981		41,957	-	
		Sargent County District Health Unit	105,671	29,446		3,287		-	
strict Health Unit	100019	Traill District Health Unit	145,678	41,184	47,063	7,298	50,133	-	
strict Health Unit	100021	Cavalier County Health Dist	155,945	45,920	51,139	16,142	42,744	-	
strict Health Unit	100022	Walsh County Health District	236,586	77,195	86,422	3,070	69,899	-	
strict Health Unit	100023	Custer Health Unit	859,348	232,557	279,944	2,243	344,604	-	
litical Subdivision	100024	Southeast Water Users District	360,991	99,565	116,075	19,114	126,237	-	
:y	200002	City Of Mcville	77,581	19,433	24,926	6,481	26,741	-	
у	200003	City Of Drayton	215,351	36,488	52,971	40,912	84,980	-	
:y	200004	City Of Fessenden	(20,320)	(10,561)	(9,759)	-	-	-	
:y	200005	City Of Westhope	98,142	21,359	27,598	3,097	46,088	-	
ty	200006	City Of Belfield	(161,127)	(72,327)	(52,430)	(44,563)	8,193	-	
ty	200007	City of Beulah	747,293	264,608	268,690	55,564	158,431	-	
ty	200008	City Of Rolla	340,724	86,613	107,670	16,193	130,248	-	
ty	200009	City of New Town	441,394	144,947	151,069	(63,806)	209,184	-	
ty	200010	City Of Cavalier	468,395	132,852	156,030	30,938	148,575	-	
ty	200011	City Of Harvey	226,484	62,185	78,552	(25,218)	110,965	_	
ty	200012	City Of Napoleon	104,441	33,338	32,217	158	38.728	-	
ty	200012	City Of Grand Forks	5,104,966	1,039,050	1,419,084	(1,721,335)	4,368,167		
y	200014	city of Grand Forks	3,104,500	1,055,050	1,417,004	(1,/21,000)	4,300,107	-	

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



					Scl	Schedule of Deferred Outflows/(Inflows)						
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter			
City	200015	City Of Killdeer	\$ 548,317 \$	136,574 \$	174,029 \$	6,119 \$	231,595 \$	-	\$ -			
City	200016	City Of Ellendale	175,049	42,863	52,329	73	79,784	-	-			
City	200017	City of Wishek	158,813	45,008	54,260	461	59,084	-	-			
City	200018	City Of Granville	63,500	17,519	13,254	9,068	23,659	-	-			
City	200019	City Of Linton	181,911	52,916	61,235	4,907	62,853	-	-			
City	200020	City Of Finley	81,550	21,927	25,812	6,696	27,115	-	-			
City	200021	City Of Wilton	77,744	19,058	23,734	1,724	33,228	-	-			
City	200022 200025	City Of Ray City Of Medora	154,407 193,431	45,142 51,371	53,674 60,666	4,608 14,295	50,983 67,099	-	-			
City City	200025	City of Velva	158,790	55,901	51,883	2,896	48,110	-	-			
City	200028	City Of Thompson	101,506	28,747	33,171	3,892	35,696	-	-			
City	200029	City Of Williston	7,546,269	2,164,645	2,628,307	37,562	2,715,755					
City	200023	City Of Bowman	321,783	86,449	104,600	(4,917)	135,651		_			
City	200031	City Of Tioga	683,921	210,419	216,052	6,810	250,640	_	_			
City	200033	City Of Rhame	56,125	14,633	17,670	4,970	18,852	_	_			
City	200035	City Of Fargo	24,908,505	7,384,656	8,209,298	483,683	8,830,868	-	_			
City	200036	City Of Jamestown	3,763,142	1,060,600	1,247,886	110,997	1,343,659	-	-			
City	200037	City Of Beach	204,798	71,427	64,836	3,296	65,239					
City	200038	City Of Glenburn	(31,940)	(8,950)	(8,232)	(13,368)	(1,390)	-	-			
City	200040	City Of Kulm	56,968	16,117	18,804	1,302	20,745					
City	200041	City Of Harwood	(10,119)	(2,084)	929	(19,577)	10,613	-	-			
City	200043	City of Dickinson	5,185,519	2,047,712	1,724,940	178,760	1,234,107	-	-			
City	200045	City Of Mapleton	198,421	55,815	58,891	20,529	63,186	-	-			
City	200046	City Of Wahpeton	1,617,095	464,501	543,187	13,295	596,112	-	-			
City	200047	City Of Bottineau	393,412	140,300	121,884	8,960	122,268	-	-			
City	200049	City Of Elgin	41,435	11,564	13,030	(294)	17,135	-	-			
City	200050	City Of Rugby	376,189	98,346	121,032	8,510	148,301	-	-			
City	200051	City Of New Salem	83,514	22,637	23,629	6,025	31,223	-	-			
City	200052	City Of Walhalla	218,815	57,502	73,292	13,814	74,207	-	-			
City	200053	City Of Gwinner	111,387	31,923	36,258	2,526	40,680	-	-			
City	200054	City Of Kenmare	(22,102)	(1,448)	7,176	(42,274)	14,444	-	-			
City	200055	City Of Watford City	940,033	163,942	233,766	(71,046)	613,371	-	-			
City	200057	City Of Cooperstown	141,983	37,307	44,058	12,140	48,478	-	-			
City	200058	City Of New England	64,004	17,538	21,494	731	24,241	-	-			
City	200059	City Of Carrington	408,835	101,914	148,080	15,453	143,388	-	-			
City	200060	City Of Mott	51,889	15,719	18,311	(4,754)	22,613	-	-			
City	200061	City Of Larimore	137,197	46,929	42,178	4,211	43,879	-	-			
City City	200062 200063	City Of Sherwood City Of Lamoure	27,336 198,989	4,896 54,918	5,186 68,939	2,501 25,636	14,753 49,496	-	-			
City	200063	City Of Michigan	25,558	7,464	8,891	(3,317)	12,520	-	-			
City	200065	City Of Park River	274,110	74,590	91,408	(332)	108,444					
City	200067	City Of Park River	(4,692)	(3,970)	(3,777)	(8,596)	11,651	-	-			
City	200069	City Of Northwood	186,794	53,125	66,885	981	65,803					
City	200070	City Of Powers Lake	25,655	7,268	8,051	457	9,879					
City	200072	City Of Towner	78,867	24,497	25,041	3,441	25,888	_	_			
City	200072	City Of Pembina	(91,745)	(26,517)	(25,078)	(26,372)	(13,778)	_	_			
City	200075	City Of Underwood	64,079	18,591	20,584	1,755	23,149	-	_			
City	200076	City Of New Leipzig	(34,356)	(11,514)	(13,361)	(9,481)	-	_	-			
City	200077	City Of Stanley	385,932	110,905	127,126	(17,898)	165,799		-			
City	200080	City Of Crosby	166,149	44,349	56,887	13,761	51,152	-	-			
City	200083	City Of Grafton	195,417	55,431	94,775	(152,501)	197,712	-	-			
City	200084	City Of Emerado	50,596	15,600	17,169	(3,980)	21,807	-	-			
City	200085	City Of Lincoln	(8,978)	(23,090)	(28,658)	(16,206)	58,976	-	-			
City	200086	City Of Minto	51,560	15,942	17,874	(278)	18,022	-	-			
City	200087	City Of Ashley	77,865	19,259	26,080	2,058	30,468	-	-			
City	200088	City Of Neche	(57,432)	(16,178)	(16,303)	(15,864)	(9,087)	-	-			
City	200089	City Of Surrey	(64,441)	(46,253)	(12,608)	(28,349)	22,769	-	-			
City	200090	City Of Hankinson	84,057	25,968	33,093	(9,794)	34,790	-	-			
City	200091	City Of New Rockford	98,951	26,332	31,826	(5,196)	45,989	-	-			
City	200092	City of Minot	10,823,407	3,833,708	3,680,552	913,090	2,396,057	-	-			
City	200094	City Of West Fargo	7,818,618	2,245,815	2,677,540	495,781	2,399,482	-	-			
City	200096	City Of Valley City	925,577	259,551	275,160	176,334	214,532	-	-			
City	200097	City Of Devils Lake	1,156,611	363,516	379,223	40,096	373,776	-	-			
City	200098	City Of Oakes	340,934	84,202	109,174	6,921	140,637	-	-			

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					Sci	hedule of Deferred Ou			
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200100	City Of Mohall	\$ 93,375 \$	27,038 \$	25,705 \$	1,680 \$	38,952	\$ -	\$ -
City	200101	City Of Lidgerwood	53,333	15,422	17,528	1,031	19,352	-	-
City	200102	City Of Mcclusky	28,240	4,825	5,968	3,287	14,160	-	-
City	200103	City Of Burlington	124,919	30,297	42,554	8,801	43,267	-	-
City	200104	City Of Lisbon	426,696	121,632	138,359	29,455	137,250	-	-
City	200110	City Of Halliday	107,186	30,084	36,376	5,807	34,919	-	-
City	200111	City Of Maddock	112,744	29,891	41,207	10,392	31,254	-	-
City	200114 200115	City of Regent	48,581 178,959	13,119	16,821 62,757	3,710 7,479	14,931 60,056	-	-
City City	200113	City of Lakota City of Alexander	178,959	48,667 38,482	42,352	9,615	42,840	-	-
City	200117	City of Alexander City of Berthold	49,970	14,233	16,074	7,250	12,413	-	-
City	200118	City of Carson	52,197	14,975	17,185	903	19,134		
City	200119	City of Carson City of Dodge	100,358	31,891	34,128	12,337	22,002		
City	200123	City of Grenora	76,709	35,101	18,290	(110)	23,428		
City	200123	City of Kindred	205,218	72,299	74,416	12,596	45,907		
City	200125	City of Richardton	(6,690)	8,526	7,412	(20,466)	(2,162)		
County	300001	Adams County	165,740	(13,504)	35,428	5,577	138,239	_	
County	300002	Barnes County	1,456,995	299,683	412,346	81,715	663,251	-	
County	300003	Benson County	536,337	76,645	144,738	13,023	301,931	-	
County	300004	Billings County	4,068,821	1,446,479	1,547,532	(143,700)	1,218,510	_	
County	300005	Bottineau County	1,647,796	493,138	601,455	(145,284)	698,487	_	
County	300006	Bowman County	374,598	49,272	96,614	(15,015)	243,727	-	-
County	300007	Burke County	988,087	278,504	315,832	17,535	376,216	-	-
County	300008	Burleigh County	10,829,640	3,033,023	3,508,206	164,205	4,124,206	_	
County	300009	Cass County	9,646,107	2,635,393	3,144,996	(13,396)	3,879,114		
County	300010	Cavalier County	2,537,045	847,266	920,565	1,147	768,067	-	-
County	300011	Dickey County	833,560	180,242	243,559	46,594	363,165		
County	300012	Divide County	1,239,851	290,686	383,136	19,602	546,427	-	-
County	300013	Dunn County	2,742,985	782,752	890,544	46,499	1,023,190	-	-
County	300014	Eddy County	595,535	149,743	197,670	32,321	215,801	-	-
County	300015	Emmons County	1,911,755	652,810	696,920	(11,435)	573,460	-	-
County	300016	Foster County	438,828	76,315	157,792	(1,949)	206,670	-	-
County	300017	Golden Valley County	967,460	376,138	384,510	7,935	198,877	-	-
County	300018	Grand Forks County	8,411,872	2,237,831	2,774,384	(6,621)	3,406,278	-	-
County	300019	Grant County	495,505	120,401	161,318	994	212,792	-	-
County	300020	Griggs County	195,623	31,784	65,812	(14,593)	112,620	-	-
County	300021	Hettinger County	653,372	171,383	194,859	18,755	268,375	-	-
County	300023	Lamoure County	1,305,293	357,108	437,354	57,284	453,547	-	-
County	300024	Logan County	258,822	44,766	65,968	3,229	144,859	-	-
County	300025	Mchenry County	378,462	63,193	107,209	(29,461)	237,521	-	-
County	300026	Mcintosh County	289,901	54,461	95,306	(36,780)	176,914	-	-
County	300027	Mckenzie County	5,408,145	1,369,588	1,798,873	50,229	2,189,455	-	-
County	300028	Mclean County	2,343,305	614,469	778,702	20,162	929,972	-	-
County	300029	Mercer County	2,363,743	626,749	777,689	52,721	906,584	-	-
County	300030	Morton County	4,058,834	1,131,873	1,348,917	84,815	1,493,229	-	-
County	300031	Mountrail County	4,968,552	1,468,453	1,702,853	2,906	1,794,340	-	-
County	300032	Nelson County	1,103,629	317,761	364,539	12,575	408,754	-	-
County	300033	Oliver County	555,095	149,183	170,359	18,135	217,418	-	-
County	300034	Pembina County	1,318,755	285,483	393,500	45,838	593,934	-	-
County	300035	Pierce County	1,153,508	262,849	363,560	19,387	507,712	-	-
County	300036	Ramsey County	4,059,439	1,265,624	1,404,357	97,305	1,292,153	-	-
County	300037	Ransom County	1,426,608	398,466	458,904	100,193	469,045	-	-
County	300038	Renville County	761,550	201,247	245,128	22,516	292,659	-	-
County	300039	Richland County	3,807,886	1,090,414	1,280,823	(57,597)	1,494,246	-	-
County	300040 300041	Rolette County	34,407 720,546	(130,611) 277,377	(67,403) 216,048	(3,093) 57,173	235,514 169,948	-	-
County County	300041	Sargent County Sheridan County	720,546 250,193	76,823	216,048 85,897	(38,564)	169,948	-	-
								-	-
County	300044 300045	Slope County Stark County	863,974	299,490 163,780	324,610 362,349	(21,812)	261,686 995,323	-	-
County	300045	Stark County Steele County	1,600,013 471,258	117,688	362,349 156,558	78,561 (8,585)	205,597	-	-
County	300046	Stutsman County	4/1,258 3,803,543	1,123,712	1,337,387	(8,585)	1,498,673	-	-
County	300047	Towner County	853,584	237,280	259,608	48,428	308,268	-	-
County	300048	Traill County	2,761,286	766,135	847,630	172,076	975,445	-	-
County	300050	Walsh County	615.245	42.635	123.754	(104,703)	553,559		
			013,1-3	. 2,000	,	(1), 00)			

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					Schedule of Deferred C	of Deferred Outflows/(Inflows)							
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter				
County	300051	Ward County	\$ 5,921,222			\$ 18,313 \$		\$.	- \$ -				
County County	300052 300053	Wells County Williams County	944,715 7,478,080	297,481 2,257,879	279,656 2,503,442	(38,322) (89,592)	405,900 2,806,351						
School District	400002	Mcclusky Public Schools	94,728	25,888	26,526	1,768	40,546						
School District	400003	Lake Region Special Education Unit	369,521	86,804	120,362	33,160	129,195						
School District	400004	Lidgerwood Public School	327,485	94,147	99,477	17,607	116,254						
School District	400006	Halliday Public School	62,873	22,150	14,319	5,068	21,336						
School District	400007	Oliver-Mercer Special Education Unit	371,961	107,226	121,715	19,355	123,665						
School District	400008	Underwood School District #8	392,205	115,113	126,578	24,220	126,294						
School District	400010	New Town Public School District	2,019,219	564,795	658,729	179,032	616,663						
School District	400011	Bottineau Public School	820,287	224,092	276,032	160	320,003						
School District	400012	Peace Garden Special Services	364,499	99,215	117,452	31,451	116,381						
School District	400014	Beulah Public School #27	601,738	166,980	204,623	(12,179)	242,314		-				
School District	400016	St John School District #3	1,076,622	317,734	351,004	105,234	302,650						
School District	400017	Ellendale Public School District #40	277,160	67,977	85,854	4,212	119,117						
School District	400018	Rural Cass Special Education Unit	150,613	39,941	48,809	2,220	59,643						
School District	400019	Fargo Public Schools	17,435,250	5,076,019	5,704,967	294,533	6,359,731		-				
School District	400020	Surrey Schools	413,154	99,482	123,641	24,748	165,283						
School District School District	400021	Jamestown Public School District #1 Warwick Public School	1,900,712	530,893	644,351	(40,153)	765,621						
School District	400023 400024	Souris Valley Special Services	327,470 484,791	131,004 149,012	109,705 159,366	(56,379) 36,956	143,140 139,457						
School District	400024	Rugby Public School District #5	730,739	218,384	249,861	35,728	226,766						
School District	400026	Billings County School District	261,239	74,495	89,793	8,990	87,961						
School District	400027	Belcourt School District #7	4,237,673	1,193,320	1,397,923	170,168	1,476,262						
School District	400028	West Fargo Public School #6	13,087,869	3,867,454	4,253,293	140,443	4,826,679						
School District	400029	Minot Public School District #1	10,841,682	3,087,511	3,572,458	(72,780)	4,254,493						
School District	400030	Belfield Public School #13	332,631	84,000	108,343	21,113	119,175						
School District	400031	Minto Public School District #20	303,087	87,037	103,514	19,293	93,243						
School District	400033	Harvey Public School Dist #38	478,832	133,449	157,250	7,404	180,729						
School District	400034	Oakes Public Schools	255,056	63,118	82,619	(3,056)	112,375						
School District	400035	Larimore Public School District #44	315,493	85,639	110,521	(6,481)	125,814		-				
School District	400036	Hazen Public School District #3	417,484	111,262	145,143	8,226	152,853						
School District	400038	Park River Area School District	503,214	142,031	159,776	23,225	178,182						
School District	400039	Hillsboro Public School	290,602	70,368	86,281	(988)	134,941		-				
School District	400040	Lisbon Public School	666,133	207,270	222,901	15,895	220,067						
School District	400042	Northern Cass School District #97	700,947	214,385	237,463	31,045	218,054		-				
School District	400043	Mandaree Public School #36	494,096	165,072	156,674	(37,724)	210,074		-				
School District School District	400044 400045	Thompson Public School	246,244 90,099	87,769 23,964	101,546	(16,671) 892	73,600						
School District	400045	Northern Plains Special Ed Unit Bowman County School District #1	717,641	195,742	29,530 221,883	60,167	35,713 239,849						
School District	400047	Apple Creek Elementary School	18,476	5,350	6,497	(613)	7,242						
School District	400048	Burke Central School	39,959	12,044	16,405	(15,854)	27,364						
School District	400049	Washburn Public School	246,609	66,199	83,085	7,499	89,826						
School District	400050	Enderlin Area School District #24	395,917	105,649	120,268	21,060	148,940						
School District	400051	Midkota School	122,839	49,985	44,291	(22,967)	51,530						
School District	400052	Velva Public School	315,725	87,207	105,204	13,880	109,434						
School District	400053	Sheyenne Valley Special Education Unit	815,522	255,618	281,176	47,256	231,472						
School District	400054	Center Stanton Public School	110,721	25,198	33,500	(8,499)	60,522		-				
School District	400055	Burleigh County Special Education Unit	41,673	12,228	13,614	794	15,037						
School District	400056	New Rockford Sheyenne Public School	116,898	48,097	44,064	(35,792)	60,529						
School District	400057	James River Multidistrict Special Education Unit	370,197	106,263	136,554	3,923	123,457						
School District	400058	Newburg United Public School	196,473	62,081	68,208	2,105	64,079						
School District	400059	Napoleon Public School District #2	260,605	76,857	93,995	4,878	84,875						
School District	400060	Yellowstone School District # 14	261,221	74,617	88,450	20,743	77,411		-				
School District	400061	Cavalier Public Schools Richland School District # 44	361,378	114,672	118,616	6,329	121,761						
School District School District	400062 400063	Fort Totten School District # 44	206,612 208,334	58,135 50,337	69,724	(6,031)	84,784						
School District	400063	Bismarck Public Schools		50,327	77,082	(6,328)	87,253 7,436,311						
School District	400064	Solen Public School Dist #3	21,385,458 471,714	6,263,827 148,102	7,038,731 156,880	646,589 13,641	7,436,311 153,091						
School District	400068	Lakota Public School District # 66	114,731	32,657	49,384	(8,113)	40,803						
School District	400069	Stanley Community Public School District # 2	1,113,374	316,495	369,171	15,833	411,875						
School District	400070	Mandan Public School District #1	7,190,945	2,102,711	2,388,302	338,328	2,361,604						
School District	400072	Killdeer Public School #16	613,040	204,314	187,356	(7,316)	228,686						
School District	400073	Glenburn School District	144,410	25,236	47,440	(19,312)	91,046						

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



			Schedule of Deferred Outflows/(Inflows)										
Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereafter				
School District School District	400074 400075	New Public School #8 Williston Public School #1	\$ (1,200,163) \$	(320,629) \$	(321,087) \$ (3,280,708)	(336,838) \$	(221,609) \$		- \$ -				
School District	400075	Valley City Public School	(11,979,655) 261,925	(3,110,550) 58,210	90,476	(3,593,336) (67,468)	(1,995,061) 180,707						
School District	400077	Dickinson Public Schools	5,365,274	1,632,720	1,691,199	137,273	1,904,082						
School District	400078	Drayton Public School #19	379,214	123,127	127,509	10,862	117,716						
School District	400079	Mohall Lansford Sherwood School	397,712	115,322	133,410	27,501	121,479						
School District	400080	Westhope Public School #17	299,638	85,569	102,103	20,227	91,739	-	-				
School District	400081	Kindred Public School District #2	458,477	151,854	161,326	3,972	141,325	-	-				
School District	400082	Grafton Public School District #3	853,539	209,628	280,922	13,158	349,831	-	-				
School District	400083	Wilton Public School District	270,120	90,239	90,294	(2,324)	91,911	-	-				
School District	400084	Sheyenne Valley Career And Tech Center	90,809	28,738	30,600	(1,378)	32,849	-	-				
School District	400085	White Shield School Dist #85	416,450	115,884	146,414	(43,551)	197,703	-	-				
School District	400086	Tgu School District #60	864,151	245,639	305,808	(39,022)	351,726		-				
School District	400087	Turtle Lake Mercer School District #72	218,072	59,062	78,112	(4,570)	85,468	-	-				
School District	400088	Lamoure School District #8	280,120	81,016	97,153	(11,952)	113,903		-				
School District School District	400089 400090	Divide County School Dist #1 Mott/Regent School Dist #1	565,643 260,217	158,009 73,939	174,245 80,983	25,518 13,585	207,871 91,710	-	-				
School District	400090	United Public School District # 7	630,699	176,024	219,263	(1,479)	236,891	-	-				
School District	400091	Kulm Public School District #7	95,423	21,877	38,576	(16,461)	51,431		_				
School District	400093	Midway Public School District #128	(64.166)	(21,911)	(17,504)	(73,797)	49,046						
School District	400094	Dunseith School District #1	1,422,989	394.751	451,652	104,058	472,528						
School District	400095	Carrington School District #49	485,041	149,376	162,168	23,526	149,971						
School District	400096	Glen Ullin Public School #48	204,592	55,986	63,932	5,655	79,019	-	-				
School District	400099	Manvel Public School	191,255	69,033	65,827	(14,330)	70,725	-	-				
School District	400100	Maple Valley School District	60,138	9,793	17,707	(17,860)	50,498	-	-				
School District	400101	North Border School District # 100	409,430	123,333	148,223	(18,034)	155,908	-	-				
School District	400102	Mckenzie Cty Public School #1	2,882,299	898,587	966,699	134,038	882,975	-	-				
School District	400103	Devils Lake Public School	1,926,165	523,142	636,380	38,288	728,355	-	-				
School District	400104	Mt Pleasant School Dist #4	346,383	108,773	120,853	1,507	115,250	-	-				
School District	400105	Central Cass Public School District #7	1,187,334	368,425	403,110	50,483	365,316	-	-				
School District	400106	Milnor Public School District #2	227,410	62,512	73,593	(1,707)	93,012		-				
School District School District	400107 400108	Mapleton Public School Linton Public School District #36	322,966 115,703	99,282 24,638	108,310 43,961	42,696 (25,325)	72,678 72,429	-	-				
School District	400108	Tioga Public School District #15	847,083	268,366	306,290	31,969	240,458						
School District	400103	Zeeland Public Schools	43,332	15,040	14,877	(4,296)	17,711						
School District	400117	Garrison Public School District #51	414,708	120,786	142,489	6,132	145,301						
School District	400118	Kenmare Public School District #28	567,779	148,259	175,122	67,771	176,627						
School District	400119	Lewis & Clark Public Schools	732,675	237,253	234,003	52,441	208,978						
School District	400120	Sw Special Education Unit	81,956	21,776	26,684	6,379	27,117		-				
School District	400121	North Valley Career & Technology Center	155,753	41,836	47,949	13,924	52,044	-	-				
School District	400122	Dakota Prairie Public School	355,140	110,080	115,025	(20,295)	150,330	-	-				
School District	400123	Beach Public School District #3	516,261	137,494	163,020	15,926	199,821	-	-				
School District	400124	Rolette Public School	180,432	44,314	54,032	8,350	73,736	-	-				
School District	400125	Drake Public School District	98,773	24,608	28,915	(4,873)	50,123	-	-				
School District	400137	New Salem Almont School District #49	324,565	93,177	103,419	(5,082)	133,051	-	-				
School District	400138	Max Public School	288,530	80,213	94,570	14,747	99,000	-	-				
School District School District	400139 400140	East Central Special Education Unit	368,570	103,756	117,573	20,365	126,876		-				
School District		North Sargent School District #3	246,825	65,644	82,670 401,571	2,589	95,922	-	-				
School District	400141 400142	Wahpeton Public School District 37 Medina Public School District #3	1,175,916 403,234	334,512 117,672	127,594	46,976 43,917	392,857 114,051	-	-				
School District	400142	Pingree-Buchanan School District	154,211	43,999	49,153	43,917 8,960	52,099						
School District	400143	West River Student Services	141,628	47,530	47,332	7,473	39,293						
School District	400145	Leeds Public School District 6	201,385	64,691	65,798	(169)	71,065						
School District	400147	Sawyer Public School	308,437	86,401	99,051	38,615	84,370						
School District	400148	Wilmac Multidistrict Special Education Unit	613,806	224,645	267,777	(61,399)	182,783	-	-				
School District	400149	Great Northwest Education Cooperative	976,430	270,819	294,265	172,465	238,881	-	-				
School District	400150	Anamoose Public School District #14	206,133	61,383	67,980	16,839	59,931	-	-				
School District	400151	South Prairie School District #70	506,236	150,425	167,998	17,549	170,264	-	-				
School District	400152	South East Education Cooperative	1,664,465	522,545	533,692	193,173	415,055	-	-				
School District	400153	South Heart Public School District #9	327,427	114,015	110,768	(857)	103,501	-	-				
School District	400154	Sargent Central Public School District #6	249,760	102,353	68,730	10,961	67,716	-	-				
School District	400155	Fairmount Public School	213,255	76,919	66,204	19,453	50,679	-	-				
School District	400156	South Central Prairie Special Education Unit	144,253	54,934	56,057	2,082	31,180	-	-				
School District	400157	Pembina Special Education Cooperative	84,332	32,572	33,278	1,138	17,344	-	-				

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



Main System (Concluded)

Employer Type	Employer ID	Employer	Total Deferred	2023	2024	2025	2026	2027	Thereaft
thool District thool District	400158 400159	Central Regional Education Association Oberon Public School #16	\$ 804,379 \$ 188,811	291,199 \$ 72,927	296,587 75,937	\$ 26,217 13,254	\$ 190,376 26,693	\$ -	\$
hool District	400159	Elgin/New Leipzig Public School	290,227	91,046	96,629	50,418	52,134		
ool District	400161	Williston Basin School District #7	18,510,579	5,190,369	5,495,757	3,562,245	4,262,208		
ool District	400161	Morton Sioux Special Education Unit	3,271	914	914	914	529		
ool District	400163	Nedrose Public School	1,609,584	451,336	478,053	308,899	371,296		
tical Subdivision	500002	Cass County Water Resource District	120,460	28,476	36,733	2,993	52,258		
tical Subdivision	500002	Walsh County Water Resource District	(23,911)	(8,041)	(7,794)	(9,510)	1,434		
tical Subdivision	500005	Ramsey County Soil Conservation District	87,329	27,356	25,999	12,466	21,508		
ical Subdivision	500005	James River Soil Conservation District	(28,790)	(7,914)	(7,425)	(12,685)	(766)	-	
tical Subdivision	500007			60,460					
		Burleigh County Soil Conservation District	203,009		65,867	14,775	61,907		
tical Subdivision	500008	Traill County Water Resource District Grafton Park District	(19,288)	(5,580)	(4,598)	(10,194)	1,084		
tical Subdivision	500009		146,601	49,571	47,621	2,964	46,445		
tical Subdivision tical Subdivision	500010	Cass County Soil Conservation District	146,114 109.890	40,046 30.304	49,697 36.062	2,561 1.848	53,810 41.676		
	500013	Lake Metigoshe Recreation Service District	,	,	,	,	,		
tical Subdivision	500016	Greater Ramsey Water District	285,401	85,928	92,869	8,302	98,302		
ical Subdivision	500017	Carnegie Regional Library	61,533	20,621	20,420	290	20,202		
ical Subdivision	500018	Griggs County Public Library	(3,959)	(2,712)	(66)	(4,963)	3,782		
ical Subdivision	500019	R & T Water Supply Commerce Authority	343,561	102,370	117,072	3,230	120,889		
tical Subdivision	500022	Consolidated Waste Ltd	111,758	30,761	39,155	1,782	40,060		
ical Subdivision	500023	Walsh County Housing Authority	16,765	4,423	5,493	(23)	6,872		
ical Subdivision	500024	Williams County Soil Conservation District	229,907	75,359	71,594	29,179	53,775		
ical Subdivision	500025	Bowman City Park Board	81,770	20,397	27,020	5,751	28,602	-	
ical Subdivision	500027	Stark County Council on Aging/Elder Care	1,302,362	365,195	386,898	249,491	300,778	-	
ical Subdivision	500028	Williston Housing Authority	142,746	38,016	47,391	(6,193)	63,532	-	
ical Subdivision	500030	Minot Rural Fire Department	264,352	79,012	86,200	28,009	71,131	-	
ical Subdivision	500031	Central Plains Water District	186,880	57,308	60,444	5,278	63,850		
tical Subdivision	500033	Ransom County Soil Cons Dist	121,846	34,061	37,308	18,978	31,499		
ical Subdivision	500038	Jamestown Regional Airport	163,377	54,437	51,468	2,588	54,884		
ical Subdivision	500040	Fargo Park District	3,251,643	992,270	1,077,286	110,218	1,071,869		
ical Subdivision	500045	Dunseith Community Nursing Home	18,945	1,402	15,653	(115,177)	117,067		
ical Subdivision	500047	Mercer County Soil Conservation District	119,659	38,494	38,982	11,488	30,695	-	
ical Subdivision	500049	West Fargo Park District	1,108,423	329,555	365,238	48,393	365,237	-	
ical Subdivision	500053	Stutsman County Housing Authority	394,604	123,641	129,805	41,073	100,085		
ical Subdivision	500054	Grand Forks County Water Resource District	144,390	45,476	48,140	21,437	29,337		
ical Subdivision	500055	Southeast Region Career & Technology Center	81,694	20,791	23,109	6,736	31,058		
ical Subdivision	500056	Cavalier County Job Development Authority	36,277	9,990	11,669	1,435	13,183		
ical Subdivision	500057	Barnes County Soil Conservation District	30.275	8.080	10.038	(2,968)	15,125		
ical Subdivision	500060	Devils Lake Basin Joint Water Resource Board	7,434	3,222	2,410	1,362	440		
ical Subdivision	500061	Ward County Water Resource District	21,762	5,980	7,214	107	8,461		
ical Subdivision	500063	Southwest Water Authority	1,198,759	303,957	413,820	(69,259)	550,241		
ical Subdivision								-	
ical Subdivision	500068 500072	Burleigh County Council On Aging Watford City Park District	767,907 1,206,122	233,305 384,846	258,972 408,396	49,722 93,540	225,908 319,340		
ical Subdivision	500072	Western & Central Stark Soil Conservation District	1,206,122	36,959	408,396	93,540	35,662	•	
ical Subdivision	500080		113,134	36,959 25,238	40,432 31,701				
		Ramsey County Housing Authority				(7,670)	56,305		
ical Subdivision	500082	Grand Forks Public Library	738,089	245,445	237,245	18,926	236,473		
ical Subdivision	500084	Rolette County Soil Conservation District	26,398	7,784	8,800	383	9,431		
ical Subdivision	500085	Jamestown Parks And Recreation District	382,554	136,016	129,367	(31,500)	148,671		
ical Subdivision	500091	Ramsey County Water Resource District	13,186	974	1,659	236	10,317		
ical Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	19,921	(5,000)	4,610	(17,703)	38,014		
ical Subdivision	500108	North Dakota Firefighters Association	128,339	40,154	40,951	2,631	44,603		
ical Subdivision	500109	James River Valley Library System	320,747	96,842	107,899	11,511	104,495		
ical Subdivision	500110	Grand Forks Park District	1,661,589	479,323	531,223	92,020	559,023		
ical Subdivision	500111	Mcintosh County Housing Authority	(17,185)	(9,154)	(8,031)	-	-	-	
ical Subdivision	500112	Foster County Soil Conservation District	96,719	36,410	37,224	1,592	21,493	-	
ol District	500113	Lonetree Special Education Unit	(26,017)	(15,371)	(13,108)	(2,266)	4,728	-	
ol District	500114	Roughrider Education Services Program (RESP)	(13,707)	(7,432)	(6,275)	-			
ical Subdivision	500115	Agassiz Water Users District	265,838	89,807	94,468	35,889	45,674		
ical Subdivision	500116	Western Area Water Supply Authority	526,710	120,695	146,200	31,206	228,609	-	
ical Subdivision	500118	Crosby Park District	(66,649)	(19,843)	(20,988)	(15,977)	(9,841)		
ical Subdivision	500120	Tri-Cities Joint Job Development Authority	148,871	47,115	49,631	8,233	43,892		
ical Subdivision	500121	Devils Lake Park Board	195,740	50,773	65,855	(6,526)	85,638		
ical Subdivision	500122	North Central Soil Conservation District	(47,904)	(9,471)	(12,655)	(24,503)	(1,275)		
cal Subdivision	500124	Emmons County Soil Conservation District	73,291	18,530	21,839	14,889	18,033		
ical Subdivision	500125	Wahpeton Park Board	305,388	83,295	104,733	(8,179)	125,539	-	
ical Subdivision	500125	City Of Bottineau Park Board	41,938	17,327	12,660	(5,985)	17,936	-	
ical Subdivision	500128	Logan County Soil Conservation District	70,760	28,375	22,081	3,219	17,085	•	
ical Subdivision	500129	Park District - City of New Rockford	40,105	17,422	11,378	180	11,125	-	
ical Subdivision	500130	Traill County Job Development Authority	163,835	53,837	57,237	26,836	25,925	-	
cal Subdivision	500131	Minot Park District	1,937,443	703,846	670,023	149,471	414,103	-	
ical Subdivision	500132	Valley City Park District	491,102	183,278	150,852	28,580	128,392	-	
ical Subdivision	500136	Tioga Park District	132,383	37,122	39,323	25,384	30,554		
ical Subdivision	500137	Municipal Airport Authority of the City of Fargo	2,208,769	619,381	656,578	421,074	511,736	-	
ical Subdivision	500140	Eddy County Soil Conservation District	38,967	10,927	11,572	7,487	8,981	-	
ical Subdivision	500141	Kindred Park District	30,775	8,630	9,146	5,878	7,121	-	
ical Subdivision	500142	Sheridan County Soil Conservation District	42,313	11,865	12,578	8,068	9,802	-	
ical Subdivision	500145	Walsh County Job Development Authority	75,145	21,072	22,335	14,337	17,401	-	
ical Subdivision	500041	Bismarck Rural Fire Protection	(128,805)	(101,319)	(27,486)				
	500059	Traill Rural Water District	(31,783)	(24,724)	(7,059)				
ical Subdivision	500123	Williston Rural Fire Protection District #1	(20,011)	(15,415)	(4,596)				
			"		/				
ical Subdivision		Tobacco Prevention/Control Committee							
cical Subdivision cical Subdivision e	030500	Tobacco Prevention/Control Committee Bottineau County Water Resource District	971	766	205		-		
ical Subdivision	030500 500127	Bottineau County Water Resource District	971	766	205			-	
ical Subdivision e ical Subdivision	030500 500127 200079	Bottineau County Water Resource District City of Scranton	971 -	766	205		:	-	
cal Subdivision	030500 500127	Bottineau County Water Resource District	971	- 766 - -	205	:	:	-	

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



Judges

Schedule of Deferred Outflows/(Inflows)

Employer Type	Employer ID	Employer	Tot	al Deferred	 2023		2024		2025		2026	2027	Thereafter		
State	018000	ND Supreme Court	\$	8,904,660	\$ 3,732,222	\$	1,591,994	\$	1,635,421	\$	1,945,023	\$ -	\$	-	
		Total Judges System	\$	8,904,660	\$ 3,732,222	\$	1,591,994	\$	1,635,421	\$	1,945,023	\$ -	\$	-	

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



Public Safety with Prior Main System Service

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

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



Public Safety without Prior Main System Service

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



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

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

Main System

		During Year Ending Recognition Period	2017 5.511	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	4.5782	2017 5.511	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	2022 4.5782	Schedule of Deferred C	lutflows/(Inflows) Fron	n Changes in Proporti	on and Differences be	tween Employer Co	ontributions and	share of Contributions
Employer Type	Employer ID	Employer		Differences between	Employer Contributi	ons and Share of Cor	tributions				Changes in Propor	rtionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
State of ND	010100	Governor's Office	\$ 195 \$		1,223 \$	(1,388) \$	(1,160) \$	5,425	\$ 111,582 \$	(116,085) \$	90.591 9	154,672 \$	24,691 \$	(177,377)	\$ (48,200)	7.249 S	179 S	(33,912) \$	(21,716)		· \$ -
State of ND	010800	Secretary Of State	(3,023)	(3,221)	(4,265)	(1,425)	858	(853)	53,755	(81,927)	31,675	(196,132)	(93,000)	84,589	(64,149)	(42,755)	(35,982)	4,012	10,576		
State	011000	Office Of Management & Budget	(1,565)	(19,643)	21,195	(1,416)	(3,681)	(18,495)	55,460	(245,972)	(87,217)	88,973	179,702	(39,745)	54,053	9,713	37,144	14,552	(7,356)		
State	011200	Information Technology Dept	3,983	(164,885)	144,809	(25,197)	(37,684)	(61,641)	(251,732)	(397,705)	(895,334)	5,374,810	412,800	6,216,781	6,876,628	2,331,009	2,365,694	1,402,565	777,360		-
State	011700	State Auditor's Office	7,525	2,253	6,898	(3,813)	17,813	(5,055)	3,333	(171,533)	(293,150)	(206,507)	107,272	159,410	29,654	(49,946)	7,009	53,096	19,495		-
State	011800	Central Services	(2,268)	(1,732)	1,283	(2,046)	(5,049)	2,596	90,012	(76,150)	(49,677)	(30,187)	81,297	(275,993)	(199,683)	(65,267)	(51,982)	(47,905)	(34,529)	-	-
State of ND	012000	State Treasurer's Office	145	1,897	(541)	(172)	(609)	(739)	23,439	(46,000)	48,280	54,269	2,605	(3,119)	27,253	16,348	11,926	(535)	(486)		-
State	012500	Attorney General's Office	54,247	(21,910)	11,331	(52,952)	55,636	7,086	(319,839)	59,417	(304,670)	(132,191)	417,206	(1,048,856)	(680,693)	(218,299)	(176,536)	(154,288)	(131,570)		-
State of ND	012700	Tax Department	11,219	(9,974)	4,378	30,931	5,319	(6,864)	(379,335)	(96,834)	(546,026)	(823,632)	210,476	42,733	(292,969)	(219,327)	(119,441)	41,270	4,529		-
State of ND	013000	Facility Management	1,754	(326)	8,721	1,077	(3,515)	(7,294)	(15,958)	(104,090)	(343,118)	(75,670)	31,755	(9,712)	(114,301)	(84,351)	(28,465)	661	(2,146)		-
State of ND	014000	Office Of Administrative Hearings	(565)	(1,059)	(919)	174	4,927	(1,150)	29,258	(1,759)	(17,827)	(6,652)	(169,159)	173,418	32,564	(2,162)	790	12,180	21,756		-
State State of ND	016000	Legislative Council ND Supreme Court	1,693 75,683	(7,195) (2.513)	(1,514) 16.526	1,108 76.029	(13,113)	(6,292) 120.357	(109,603)	26,729 (147.860)	(160,225)	25,149 (841.023)	184,573 (206,284)	547,597 692.345	494,794 119,225	130,599	151,027 (31.679)	144,803 134.105	68,365 102,638		
State of ND	018000		/5,683 (2.684)	(2,513)	16,526 9.857	76,029 3.863	(73,899) 8.870	120,357 267			(209,250)		(===)===-,		,	(00,000)			(30.501)		-
State of ND	019000	Commission On Legal Counsel For Indigents Retirement & Investment Office	(2,684)	(4.885)	(1.689)	5,863 6.044	14.735	(12.664)	23,374 26.501	(54,256) (27.008)	(182,765) (23.087)	126,307 (140,275)	(84,597) 14.896	(241,776) 162.137	(227,712) 73.554	(79,015) 4.384	(53,709) 13.053	(64,487) 37.240	18.877		
State	019000	ND Public Employees Retirement System	(2.189)	6.520	12.486	(4.057)	(4.701)	(4.552)	13.417	(240.090)	(141.920)	179.053	111.215	46.861	73,554 113,535	4,384 25.234	57.213	25.743	5 345		
State of ND	020100	Public Instruction	17.900	(11,801)	7,446	52,521	27,839	(10,555)	19,576	78,101	(715,118)	(792,637)	1,107,169	(496,197)	(192,755)	(151,329)	(42,598)	65.172	(64.000)	-	-
State	020200	Education Standards & Practice	3.141	(925)	(804)	32,321	(1.398)	(2.233)	34,807	(9.486)	86.949	(21.869)	(1.053)	(5.622)	3.942	8.874	(1,846)	(2.095)	(991)		
State	021500	ND University System Office	(4.870)	(4.819)	1.444	(1.123)	2.680	(9,986)	138.004	119.007	(25.868)	70.398	(154.423)	129.321	35.240	12.155	5.459	2,555	15.071		
State of ND	022300	ND Youth Correctional Center	13.437	(11.685)	(86)	(2,846)	20,271	6 936	(162,995)	268,770	(3,759)	(247,030)	(736,935)	(1,196,947)	(1,422,213)	(443 633)	(457,319)	(370,970)	(150,291)		
State of ND	022400	Juvenile Services - DOCR	(867)	(5,659)	(7,478)	307	(8,147)	11,080	9,063	(2,374)	54,809	(35,980)	114,283	(644,812)	(437,052)	(114,909)	(120,127)	(121,980)	(80,036)		
State	022600	Land Department	(274)	(6,519)	29,946	(23,190)	8,517	1.487	45,287	(268,962)	(314,585)	374,027	190,424	(159,709)	37,766	4,234	57,249	(3,735)	(19,982)		
State	022700	Bismarck State College	18,841	(22,228)	(24,614)	(4,529)	2,706	(21,077)	(344,331)	93,277	212,008	22,559	(475,204)	232,419	(50,195)	(9,035)	(40,803)	(27,047)	26,690		
State	022800	Lake Region State College	6,111	6,073	(6,150)	6,851	4,513	(2,485)	(155,935)	(84,647)	310,372	(166,283)	(183,253)	454,173	255,349	80,144	47,196	70,965	57,044		
State	022900	Williston State College	2,935	(4,892)	6,984	12,125	(2,405)	(1,710)	(32,898)	143,352	(196,997)	(247,238)	(156,546)	239,124	(32,599)	(55,322)	(34,493)	27,230	29,986		
State	023000	University Of North Dakota	138,642	(32,666)	77,873	187,612	(18,435)	(36,446)	(1,167,815)	(840,218)	(1,760,053)	(2,657,993)	(56,767)	1,006,645	(713,337)	(693,731)	(342,404)	200,267	122,531		
State	023500	North Dakota State University	94,717	(48,545)	27,044	57,248	28,670	(30,857)	(1,544,226)	(561,078)	(1,734,278)	(848,026)	(2,116,913)	104,424	(1,911,978)	(956,739)	(657,044)	(307,486)	9,291		-
State	023800	ND St College Of Science	29,590	(5,384)	(16,411)	2,607	7,159	6,820	(464,455)	(167,525)	13,184	(401,818)	(464,875)	(239,274)	(614,527)	(242,684)	(220,791)	(121,694)	(29,358)	-	-
State	023900	Dickinson State University	6,782	(5,546)	1,252	19,189	2,812	3,717	(171,392)	123,342	14,965	(598,263)	(446,339)	(110,457)	(551,083)	(223,269)	(222,300)	(92,034)	(13,480)		-
State	024000	Mayville State University	6,728	(3,305)	(15,571)	28,477	9,805	7,221	(82,459)	33,947	18,572	(78,468)	(377,780)	2,241	(221,429)	(82,994)	(84,681)	(54,948)	1,194		-
State	024100	Minot State University	31,958	910	4,365	13,382	(1,942)	(1,767)	(569,600)	(201,606)	(37,691)	(190,560)	(370,180)	934	(307,397)	(136,487)	(112,965)	(57,840)	(105)		-
State	024200	Valley City State University	8,419	(3,948)	303	(1,942)	1,095	607	(199,352)	(2,316)	(40,007)	163,042	(131,909)	164,976	106,254	33,417	36,028	15,898	20,911		-
State of ND	025000	ND State Library	1,501	(5,374)	2,945	7,923	8,768	(3,183)	(71,021)	86,646	(113,527)	(118,184)	(227,157)	68,246	(138,454)	(69,278)	(57,769)	(19,626)	8,219	-	-
State of ND	025200	SCHOOL FOR THE DEAF	(137)	552	(38)	1,105	(3,312)	(4,798)	26,786	(31,852)	(40,554)	13,121	(19,392)	(48,654)	(61,518)	(23,642)	(15,933)	(15,191)	(6,752)		
State of ND	025300 026100	School For The Blind	978 (970)	198 (4.225)	7,849 635	6,249	2,126 (4.459)	(5,857) 6.681	86,259 13.830	(31,208) 38.339	(106,475) (60,767)	(27,297) 5.246	230,100 111.571	119,721 (91.985)	188,852 (14,696)	48,569 (3.773)	65,050 1.886	60,853 (2.037)	14,380 (10.772)		
State State of ND	026100	ND Board Of Nursing Career & Technical Education	(1,039)	(4,225) (4,850)	(2,902)	12,893	(4,459)	7,354	13,830	(8,343)	(60,767)	5,246 168,327	111,5/1 413,728	(91,985)	(14,696)	(3,773) 76,074	1,886 74,757	(2,037)	(10,772)		-
State of ND	027000	ND Department Of Health	61,677	(4,850)	64,036	10,958	(154,725)	(150,482)	(996,604)	(338,490)	(745,152)	(10,101,580)	4,256,733	368,202	(1,562,006)	(1,303,063)	(969,567)	683,128	27,496	-	
State of ND	030100	Mental Health	01,077	(23,360)	04,030	12,166	(12,552)	(8,304)	(550,004)	(338,490)	(743,132)	10,292,479	432,067	(295,716)	3,996,973	2,126,328	1,910,448	(1,407)	(38,396)	-	-
State of ND	031000	Life Skills and Transition Center	51 960	(31)	4 380	3.653	26.027	7.561	(1,001,376)	(489.329)	(572,418)	(525,782)	(1,388,631)	(466,706)	(1.521.811)	(639.619)	(512,790)	(311,413)	(57,989)		
State of ND	031200	North Dakota State Hospital	86,700	(135,849)	108,296	(44,516)	104,766	8,623	(1,305,298)	269,298	(1,189,730)	(1,713,014)	(1,076,555)	(628,861)	(1,977,156)	(894,812)	(717,965)	(286,045)	(78,334)		
State of ND	031300	ND Veterans Home	(8,120)	(4,867)	11,218	10,005	14,010	(10,959)	1 844	(236,745)	(228,229)	(199,933)	(393,586)	(2,148)	(373,556)	(181,307)	(128,919)	(61,675)	(1,655)		
State of ND	031600	Indian Affairs Commission	1.864	(1,048)	3,559	(90)	10,231	3.190	5,700	51.555	(53.610)	61.845	(283,264)	156,702	(17.006)	(15.825)	(13,993)	(7.380)	20.192		
State of ND	032100	Veterans Affairs Department	3,173	(875)	(630)	(123)	(533)	(1,433)	20,298	(17,963)	34,735	(14,254)	33,878	69,722	73,849	24,075	21,068	20,081	8,625		
State of ND	032500	Department Of Human Services	161,786	(579,388)	432,085	(158,058)	(136,763)	(89,919)	(1,742,060)	545,488	(211,391)	3,550,824	6,403,475	1,215,942	5,863,944	2,301,981	2,202,827	1,216,925	142,211		
State of ND	036000	Protection & Advocacy Project	(736)	1,687	(7,453)	1,341	5,208	2,099	10,876	(151,762)	144,643	(56,547)	(148,518)	(76,259)	(140,427)	(43,064)	(49,594)	(38,405)	(9,364)	-	-
State	038000	Job Service North Dakota	(7,875)	(26,123)	(6,299)	(5,024)	(46,005)	(74,631)	(44,281)	(118,113)	(360,259)	8,787	1,140,601	(1,239,793)	(492,940)	(135,578)	(73,853)	(117,505)	(166,004)		
State	040100	Insurance Department	4,739	(12,768)	17,316	10,003	3,172	(7,274)	(42,136)	133,799	(467,560)	(474,937)	61,031	220,391	(75,743)	(111,123)	(48,034)	56,497	26,917		
State of ND	040500	Industrial Commission	2,361	7,888	18,769	3,517	4,512	(17,837)	(513)	(368,179)	(463,836)	228,857	(504,444)	(344,576)	(616,346)	(249,067)	(164,889)	(156,621)	(45,769)		-
State of ND	040600	ND Department Of Labor	5,525	(127)	(6,648)	3,165	2,358	5,102	(86,505)	(29,026)	87,193	(60,504)	(186,000)	(95,571)	(181,786)	(57,186)	(64,960)	(48,215)	(11,425)	-	-
State of ND	040800	Public Service Commission	9,078	(6,226)	18,127	(7,516)	(468)	(7,568)	(291,190)	119,055	(539,835)	288,971	(83,616)	(124,054)	(159,464)	(79,527)	(21,537)	(41,778)	(16,622)	-	-
State of ND	041200	Aeronautics Commission	(545)	2,435	(4,308)	3,444	(1,724)	(1,326)	1,687	(50,065)	119,822	(117,468)	71,628	5,902	23,978	10,805	765	11,832	576	-	-
State of ND	041300	Department Of Financial Institutions	984	(11,457)	17,641	(983)	(264)	6,188	8,951	(149,946)	(149,868)	(8,214)	96,764	(214,919)	(155,028)	(64,393)	(33,632)	(30,640)	(26,363)	-	-
State of ND	041400	ND Securities Department	(4,579)	(3,445)	2,080	269	3,719	185	54,737	(4,344)	(52,982)	65,763	(2,997)	(108,010)	(71,121)	(20,166)	(13,896)	(23,442)	(13,617)	-	-
State	042600 042700	State Board Of Law Examiners ND State Board Of Cosmetology	(16,554) (111)	(18,072) (170)	(18,386) (849)	(15,729) (175)	(18,195) (270)	(18,181) (94)	(25,773) 2,423	1,932 1,346	7,983 15,942	(52,095) 20,346	17,876 (143)	8,778 (40,847)	(37,534) (20,699)	(19,165) (1,955)	(15,077) (4,567)	(2,105) (9,008)	(1,187) (5,169)		-
State	042700		. ,	(170)	(849)	(1/5) 157			2,423 6.050	1,346			(143)	3,212			(4,567)	(9,008)	(5,169)		-
State	042800	ND State Plumbing Board Bank Of North Dakota	(501) (8,562)	(946) (11,788)	(626) 59,707	157	(1,047) (10,918)	(1,743) (10,826)	6,050 341,877	(233,890)	(1,082) 117,530	(13,733) (571,434)	(963) 256,307	(1,840,265)	(5,658) (1,497,835)	(3,174) (451,729)	(2,680)	(366,306)	(233,783)		-
State	047100	Public Finance Authority	(8,562)	(11,788)	(273)	(393)	(2,106)	(10,826)	1,378	(233,890)	(2,804)	(5/1,434)	256,307 81,226	(1,840,265)	(1,497,835)	(451,729) 8,784	(446,017) 9,994	(366,306)	(233,/83)		-
State	047200	Housing Finance Agency	(3.710)	(220)	(4.352)	(393) 4.816	(5.887)	(8.552)	80.369	(57.937)	(2,804)	(262.000)	297 446	501.109	30,622 444.074	108.155	120.948	152.762	62.209		
State	047500	Mill & Elevator Association	87.401	78,635	158,087	131,449	132,869	183,649	(683,398)	788,500	127,421	(294,816)	(129,429)	475,167	587,969	231,077	129,253	144,435	83,204		
State	047500	Workforce Safety & Insurance	(15.749)	(26,939)	(5,456)	34 494	8,016	11 974	95,727	(224,337)	(434,140)	(1,322,976)	(869,647)	(1,196,256)	(2,047,226)	(806,254)	(699,224)	(392,182)	(149,566)		
State of ND	050200	Field Services Division	(10.010)	1.878	(13.298)	(3.816)	(1.444)	(25.688)	213,238	(319,200)	(24.169)	149.191	563.102	47.496	364.675	121.982	148.148	91.789	2.756		
State of ND	050400	Highway Patrol	7.389	(4,103)	(2,954)	6.010	4,637	(1,689)	(156,844)	22,144	32,652	(176,398)	(82,653)	(148,951)	(220,284)	(77,175)	(79,093)	(44,992)	(19,024)		
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^{*} Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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

		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred C	utflows/(Inflows) Fro	m Changes in Propor	tion and Differences b	between Employer Co	ontributions and SI	nare of Contributions
		Recognition Period	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	5.511	5.4093	5.2686	4.8974	4.7334	4.5782							
Employer Type	Employer ID	Employer	Differe	ences between I	Employer Contrib	utions and Share	of Contribution	ıs			hanges in Propo	rtionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
State of ND	051600	Heart River Correctional Center	\$ - \$	- 5			- \$	(1,661)	\$ - :				\$ -:	\$ 1,507,474	\$ 1,176,904 \$	328,909		328,909 \$	190,177	-	\$ -
State of ND	051700	Department Of Corrections Transitional Services	2,803	4,277	(2,550)	(11,846)	(5,793)	7,931	(72,435)	(205,105)	7,820	223,078	488,138	(488,371)	(29,047)	25,894	35,939	(30,204)	(60,676)	-	-
State of ND	051800	James River Correctional Ctr	(11,200)	(7,482)	(12,026)	(24,939)	1,624	44,935	335,624	(152,329)	106,824	759,443	957,527	(2,866,969)	(1,356,441)	(257,892)	(274,347)	(467,796)	(356,406)	-	-
State of ND	051900	State Penitentiary	(5,851)	18,323	16,590	(28,878)	(75,827)	165,590	225,941	(563,307)	(304,251)	2,004,484	272,613	(4,219,310)	(2,399,737)	(536,305)	(496,522)	(854,950)	(511,960)	-	
State State of ND	052000 053000	Rough Rider Industries Department Of Corrections And Rehabilitation	3,400 (13,990)	(1,783) (21,021)	(1,096) 5,662	671 (7,504)	(7,267) (17,826)	(7,857) (20,026)	(78,812) 190,666	(25,182) 105,763	(10,938) (524,510)	66,623 1,090,734	117,976 208,532	(18,565) (158,663)	64,413 271,624	27,035 130,377	29,334 173,296	11,382 (9,480)	(3,338)	-	-
State of ND	053000	Adjutant General ND National Guard	(1,683)	(13,497)	2,127	191	(26,342)	(25,910)	239,517	(403,433)	(492,963)	(371,046)	182,503	(661,976)	(740,863)	(317,695)	(210,238)	(126,056)	(86.874)		
State of ND	060100	Department Of Commerce	2,566	56,398	16,358	(40,119)	40,133	2,441	(73,254)	(999,900)	(244,241)	361,270	301,835	36,906	226,389	31,771	128,069	61,578	4,971		
State of ND	060200	Dept Of Agriculture	1,935	(2,557)	(17,194)	(1,964)	6,752	(3,011)	29,969	(213,274)	242,170	220,292	(354,570)	696,099	463,274	148,857	129,386	97,499	87,532		
State of ND	060700	Milk Marketing Board	(269)	(502)	4,171	54	1,697	4,788	3,909	(1,221)	(88,892)	1,575	(110,483)	(16,996)	(92,260)	(41,525)	(29,674)	(19,521)	(1,540)		
State of ND	060800	ND Oilseed Council	(38)	(78)	(53)	14	(88)	(146)	3,553	2,614	617	(1,185)	196	261	25	107	(138)	41	15	-	-
State	061100	ND Soybean Council	(563)	5,446	(385)	(125)	(110)	256	13,274	(96,007)	82,864	(59,697)	1,142	52,352	31,544	8,298	4,951	11,651	6,644		
State of ND	061400	ND Corn Utilization Council	(246)	(531)	3,392	57	(396)	(681)	10,101	5,459	(100,087)	11,624	7,297	9,002	(7,896)	(12,319)	487	2,887	1,049	-	-
State of ND	061600	State Seed Department	1,450	(2,381)	1,495	601	(1,520)	(981)	85,532	105,849	(91,196)	(17,834)	(45,207)	(179,731)	(188,668)	(62,061)	(57,072)	(46,711)	(22,824)	-	-
State	062400	Beef Commission	(228)	(441)	(295)	(5,228)	3,986	(844)	6,175	5,286	2,502	62,496	(76,819)	65,314	31,411	11,173	9,299	2,797	8,142	-	-
State of ND	062500	ND Wheat Commission	(573)	(1,082)	(710)	181	(1,207)	(1,981)	8,817	144	(4,934)	(6,756)	(1,160)	(8,013)	(13,157)	(5,170)	(4,175)	(2,550)	(1,262)	-	
State of ND State	062600 066500	ND Barley Council State Fair Association	(168) (297)	(315) (983)	(212) (2,076)	59 10,953	(387) (5,946)	(626) 1,774	1,603 (25,720)	(759) (41,896)	2,118 60,580	14,176 (285,261)	(6,351) 158,972	(6,145) 31,919	(3,289) 19,271	287 (8,463)	(200) (7,592)	(2,521) 31,069	(855) 4,257	-	
State of ND	067000	Racing Commission	(174)	(327)	(2,076)	51	(343)	(555)	2,684	(788)	(8,134)	(5,650)	500	1,961	(3,012)	(2,421)	(1,101)	31,069	178		
State of ND	070100	Historical Society	(8,435)	(143)	9,266	11,235	(15,461)	487	41,162	(194,321)	(399,765)	129,913	591,343	(155,712)	157,180	27.747	93,713	55,325	(19,605)		
State of ND	070900	ND Council On The Arts	(423)	(293)	(530)	170	(1,562)	(900)	18,776	(24,374)	1,455	4,283	31,773	(27,904)	(4,987)	(691)	953	(1.613)	(3,636)		
State of ND	072000	Game & Fish Department	(9.477)	(22.865)	(21.153)	11.974	(8.626)	(44.877)	206.200	(4,402)	80.025	(355,412)	160,578	553,293	364.169	82.139	83.226	134,596	64.208	_	
State of ND	075000	Parks & Recreation Department	2,362	(4,134)	(4,958)	177	16,463	(13,345)	(208,793)	(126,792)	23,203	(415,825)	557,964	(386,132)	(147,054)	(57,214)	(41,134)	1,747	(50,453)		
State of ND	077000	Water Commission	17,543	(14,588)	13,021	17,881	(10,213)	3,678	(308,708)	74,189	(486,737)	(356,713)	235,881	(655,140)	(619,676)	(249,209)	(180,860)	(107,333)	(82,274)	-	-
State	080100	Department Of Transportation	115,948	(92,955)	102,756	(18,551)	(45,534)	(81,518)	(2,355,997)	(847,628)	(4,592,364)	(1,919,533)	(1,010,512)	(1,815,667)	(3,995,699)	(1,956,549)	(1,221,524)	(578,021)	(239,605)		
State	090000	ND State Board Of Accountancy	(362)	(694)	3,957	39	(276)	(466)	2,493	1,153	(211,275)	(3,892)	8,385	3,343	(44,444)	(37,762)	(8,932)	1,885	365	-	
State	090100	Board Of Medical Examiners	4,467	(826)	(555)	(268)	5,172	(1,011)	(47,144)	36,504	2,746	(2,317)	(99,351)	51,045	(13,056)	(6,382)	(9,330)	(3,662)	6,318	-	-
State	090200	Board Of Pharmacy	(297)	(593)	(403)	103	(2,303)	448	3,418	13,389	7,413	(6,079)	5,548	6,500	7,639	3,281	1,463	2,019	876	-	-
State	090600	Real Estate Commission	2,353	3,824	(1,358)	42	(615)	(946)	(27,705)	(9,304)	100,017	8,331	(5,744)	77,099	82,429	35,312	21,853	15,647	9,617	-	
State State	090900 099501	Electrical Board ND System Information Technology Services	8,708 (3,995)	(1,904) 8,606	(2,424) (4,373)	(4,517) 4,391	(313) (9,055)	2,915 (9,933)	(186,347) 116,772	(41,232) (248,548)	96,863 72,112	189,871 29,692	(269,902) 263,943	(27,325) 7,172	(83,833) 156,392	(9,913) 54,905	(23,639) 62,947	(47,199) 38,889	(3,082)	-	-
District Health Unit	100002	McIntosh District Health Unit	(82)	(267)	4,302	(64)	(1,026)	(9,933)	362	12.668	4,457	29,092	60 442	1.662	39,649	16,023	13,821	9,586	219		
District Health Unit	100002	Wells County Dist Health Unit	(3,471)	(512)	(1,896)	2,286	(1,910)	(318)	41,187	21,116	(7,727)	(51.418)	177,009	(88,268)	12,083	7.343	8.145	7.781	(11.186)		
District Health Unit	100004	Central Valley Health Unit	(10.718)	8.278	(526)	5.737	(3.085)	(5.269)	86.347	(72,286)	6.295	(141.602)	(1.516)	165.611	66,569	2.561	9,448	34.310	20.250	_	
District Health Unit	100005	Dickey County Health District	(252)	(481)	(5)	(1,097)	(299)	(1,306)	34,504	2,432	(28,300)	53,722	30,203	51,456	70,183	22,791	25,472	15,586	6,334	-	-
District Health Unit	100006	Emmons County Public Health	(58)	(2,086)	(960)	(882)	(1,498)	3,083	4,741	3,354	1,420	4,296	64,242	(146,616)	(74,417)	(17,213)	(17,444)	(21,631)	(18,129)		
District Health Unit	100007	Rolette County Public Health	(1,497)	(842)	376	(3,020)	593	3,067	35,867	11,120	13,266	16,363	77,711	139,556	165,920	53,788	50,836	43,285	18,011	-	-
District Health Unit	100008	Towner County Public Health Unit	(938)	(309)	(180)	(831)	(1,227)	1,609	17,392	7,151	9,391	56,430	(20,480)	(25,326)	(6,796)	3,852	892	(8,543)	(2,997)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(225)	(390)	(284)	877	(455)	1,473	3,848	4,777	4,515	(924)	821	63,745	52,519	15,447	14,531	14,303	8,238	-	-
District Health Unit	100010	First District Health Unit	(5,990)	(19,344)	(5,057)	7,044	(3,243)	(4,429)	61,198	9,986	25,612	(389,569)	(23,923)	62,998	(113,870)	(67,861)	(61,989)	8,583	7,397	-	-
District Health Unit	100011	Lake Region District Health Unit	(124)	(1,838)	(1,643)	368	(5,033)	(10,873)	(16,876)	44,673	35,946	12,445	134,460	152,686	202,042	70,686	62,416	51,031	17,909	-	-
District Health Unit District Health Unit	100012 100013	Garrison Diversion Conservancy District Upper Missouri Health Unit	(4,141) (1.171)	3,752 (6,862)	5,006 2,014	(229) (2,629)	(396) (1,650)	(6,780) (3,616)	13,529 (56,156)	(70,941) 118,382	229,544 (18,002)	3,567 41,512	(127,110) 177.829	53,846 181,841	15,842 260,690	23,458 89.494	(4,088) 82,459	(9,474) 66.228	5,946 22,509	-	-
District Health Unit	100013	Kidder County District Health Unit	716	(137)	(116)	(32)	(174)	(584)	(9.002)	16.810	1.559	(2.747)	5.441	51.288	43.202	13.158	11.750	11.890	6.404		
District Health Unit	100015	Southwestern District Health Unit	(1,467)	(3,373)	(714)	120	(492)	(3,677)	27.949	46,759	(25,217)	(39,664)	43,405	330.194	261,694	70.671	71,817	77.969	41.237	-	-
District Health Unit	100017	City-County Health District	3,855	(2,816)	(2,310)	4,799	3,885	2,793	(61,229)	95,238	(3,130)	(14,749)	7,154	(75,400)	(48,543)	(9,600)	(15,624)	(14,148)	(9,171)		
District Health Unit	100018	Sargent County District Health Unit	(395)	(2,098)	(315)	61	1,122	(2,016)	10,806	31,217	8,565	(1,640)	(57,427)	50,055	8,608	2,046	(1,273)	1,768	6,067	-	-
District Health Unit	100019	Traill District Health Unit	(245)	(447)	(312)	38	(531)	(1,594)	2,137	3,652	3,328	(6,300)	3,853	23,477	17,569	5,020	4,492	5,294	2,763		
District Health Unit	100021	Cavalier County Health Dist	(154)	(298)	(202)	5,497	(213)	(150)	2,520	2,989	2,711	(22,168)	63,885	21,124	47,513	15,311	15,107	14,445	2,650	-	-
District Health Unit	100022	Walsh County Health District	4,360	(2,536)	(546)	-	(8,785)	2,007	(21,228)	50,815	(6,610)	(6,405)	194,670	(136,642)	1,565	10,851	8,324	(607)	(17,003)	-	-
District Health Unit	100023	Custer Health Unit	(1,673)	(2,164)	(2,124)	1,765	5,167	93	39,681	(1,595)	(3,084)	(26,516)	(144,986)	43,667	(57,668)	(26,307)	(24,784)	(12,105)	5,528	-	
Political Subdivision	100024	Southeast Water Users District	(26,380)	(1,069)	(288)	3,766	(1,502)	(1,170)	373,872	1,913	15,302	(86,891)	77,907	10,254	22,693	4,067	3,657	13,821	1,148	-	
City	200002	City Of Mcville	1,378	(1,008)	227	1,057	69 4 974	(109)	26,154	(500)	(8,821)	(30,656)	30,471	3,007	6,251	(703)	1,223	5,365	366	-	-
City	200003	City Of Drayton City Of Fessenden	454 (56)	(3,133)	1,816	(424) 4,601	4,974	6,578	(4,077) 2,384	(6,766) 1,692	(49,386) 1.524	(111,897) (58,266)	(144,040)	269,661	79,876 (20,320)	(1,755) (10.561)	7,952 (9,759)	38,792	34,887	-	-
City	200004	City Of Westhope	(151)	(1,566)	681	4,601	1.648	(4.027)	4,537	3,364	(9.030)	(9.503)	(92.269)	75.306	(20,320)	(6.953)	(5,731)	1.528	9.003	-	-
City	200005	City Of Westriope City Of Belfield	(1,243)	4,664	(777)	10,235	5,712	3,253	12,031	(124,524)	(42,113)	(100,936)	(145,557)	(112,325)	(220,542)	(89,099)	(72,174)	(45,493)	(13,776)	-	-
City	200007	City of Belleld	(2,2-3)	-,00-	(2.850)	(2,694)	(2.255)	(1,857)		(117,514)	43,789	451.388	135.209	134.476	364.126	156.444	141,362	49,569	16.751	-	-
City	200007	City Of Rolla	3,991	(5,958)	5,282	481	6,805	1,715	24,571	106,060	(119,031)	81,710	(183,913)	177,191	49,579	4,426	10,921	11,638	22,594	-	
City	200009	City of New Town	8,247	(1,720)	(2,874)	(9,404)	12,115	5,915	11,257	122,544	136,812	(3,163)	(54,144)	(316,336)	(230,363)	(44,683)	(72,158)	(74,317)	(39,205)	-	-
City	200010	City Of Cavalier	2,001	(1,127)	657	2,244	(2,105)	(6,784)	(31,219)	21,462	(54,355)	52,252	25,244	105,638	100,347	28,956	33,726	25,179	12,486	-	-
City	200011	City Of Harvey	1,181	(6,227)	1,270	(1,189)	1,068	6,198	13,306	34,716	(14,220)	5,246	(49,435)	(111,410)	(109,553)	(32,675)	(33,114)	(30,476)	(13,288)	-	-
City	200012	City Of Napoleon	7,504	(1,210)	117	46	(428)	(734)	(119,307)	79,264	4,794	(8,019)	(4,371)	(2,727)	(1,478)	3,438	(2,980)	(1,499)	(437)	-	-
City	200014	City Of Grand Forks	(230,611)	(54,245)	130,375	(160,894)	470,967	(12,884)	1,931,067	(670,733)	1,493,818	1,247,462	(14,176,831)	1,033,297	(6,360,015)	(2,197,393)	(2,390,772)	(1,900,723)	128,873	-	-

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



		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred O	utflows/(Inflows) From	n Changes in Propo	rtion and Differences b	etween Employer C	ontributions and Shar	re of Contributions
		Recognition Period	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	5.511	5.4093	5.2686	4.8974	4.7334	4.5782							
Employer Type	Employer ID	Employer	Differe	nces between I	Employer Contril	outions and Share	of Contribution	ıs		c	hanges in Propor	tionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200015	City Of Killdeer	\$ (3,131) \$	6,006			8,762 \$		57,184						\$ (15,598) \$	(,, +	(13,362)		23,081	- 5	3 -
City City	200016 200017	City Of Ellendale City of Wishek	(4,058) (298)	(4,475) (571)	(5,002) 631	(1,827) 22	(2,573) (1.894)	(5,540) 1.593	8,327 2.137	9,823 3.941	14,045 (14.011)	(44,259) 20.346	(69,772) (4.692)	42,640 (6.369)	(28,055) (2.611)	(14,471) (560)	(15,163) 618	(3,105)	4,684	-	-
City	200017	City Of Granville	2,388	2,216	(858)	999	(1,034)	5,248	(27,507)	4,613	43,277	(24,577)	(72,787)	85,542	30,524	8,210	2,296	8,552	11,466		
City	200019	City Of Linton	(316)	(1,311)	(1,483)	575	227	(183)	10,400	(29,478)	17,920	7,550	9,544	3,623	13,108	5,265	5,141	2,266	436	-	-
City	200020	City Of Finley	(1,475)	(220)	(146)	9	297	(1,389)	(2,919)	(14,609)	2,793	(976)	(9,527)	34,142	19,408	4,385	5,162	5,724	4,137	-	-
City	200021	City Of Wilton	640	(1,193)	615	(7,379)	1,152	(94)	3,119	961	1,629	(21,466)	(9,402)	7,583	(9,563)	(5,588)	(5,278)	358	945	-	-
City	200022 200025	City Of Ray City Of Medora	(269) 1,802	1,720 (1,474)	(278) 1,846	(456) 1,100	(211) (773)	(594) (1,622)	2,902 1,456	(37,926) (21,116)	5,353 17,094	21,400 (70,671)	19,142 48,989	(1,681) 20,321	15,750 18,356	6,001 1,949	7,598 2,488	2,438 11,556	(287) 2,363		
City	200026	City of Velva	1,643	1,582	6,828	(19)	(503)	(851)	(19,829)	(88,587)	113,806	12,835	(1,516)	6,350	30,559	19,703	9,271	890	695		
City	200028	City Of Thompson	(517)	695	(910)	757	(352)	(615)	5,597	(1,970)	3,223	(1,549)	(54)	12,084	8,886	2,601	2,393	2,443	1,449	•	-
City	200029	City Of Williston	36,345	23,029	(16,049)	15,233	(96,656)	28,934	945,926	(2,151,033)	717,980	(254,996)	1,829,654	(1,652,110)	(352,771)	(65,171)	3,427	(86,031)	(204,996)	-	-
City	200030 200031	City Of Bowman City Of Tioga	(1,707) 6.464	(4,982) 719	(1,167) (10,006)	5,082 3,694	(2,827) 3,246	(2,904) 2,390	31,197 (27,943)	(961) 41,232	26,660 199,429	(91,616) (68,770)	21,319 (40,747)	(60,551) 7.060	(66,755) 9.306	(23,231) 19.982	(24,513) (8,125)	(10,996) (3,745)	(8,015) 1,194	-	-
City	200031	City Of Rhame	(815)	(153)	(83)	(20)	(44)	(1,005)	14,098	12,600	(13,126)	234	(5,067)	24,299	13,098	2,487	3.372	4.297	2,942	-	-
City	200035	City Of Fargo	(64,724)	(112,409)	(70,531)	(210,438)	134,447	(14,773)	1,344,906	2,342,778	1,604,169	6,548	1,184,398	(427,988)	874,593	600,136	222,740	107,634	(55,917)	-	-
City	200036	City Of Jamestown	(4,990)	6,418	3,844	2,926	1,143	(7,669)	69,357	(245,088)	81,212	(76,086)	167,393	139,201	174,203	47,481	55,268	54,842	16,612	-	-
City	200037	City Of Beach	(192)	4,661	(5,044)	1,640	(714)	(1,179)	(1,822)	(73,574)	156,408	(17,209)	8,670	(2,092)	27,240	21,304	5,833	518	(415)	-	-
City	200038 200040	City Of Glenburn City Of Kulm	(78) 3,794	(148) (188)	(467) (124)	392 32	(167) (214)	2,129 (365)	1,353 (39,889)	884 1,125	1,327 (128)	(1,901) 1,224	(1,284) (1,748)	(63,540) 3,773	(49,155) 2,032	(13,810) 609	(13,953) 549	(13,637) 442	(7,755) 432	-	-
City	200041	City Of Harwood	(1,665)	(401)	(1,001)	1,982	(3,435)	5,991	25,213	(4,142)	3,596	1,002	7,689	(103,061)	(71,974)	(19,545)	(19,626)	(20,545)	(12,258)		
City	200043	City of Dickinson			(112,475)	(14,029)	(16,063)	12,811		-	3,386,354	1,618,052	702,932	81,582	1,880,173	1,114,648	626,561	127,043	11,921	-	-
City	200045	City Of Mapleton	(1,365)	3,461	(1,683)	1,001	1,945	(3,504)	41,726	(47,672)	47,059	5,702	(77,729)	142,414	74,978	20,968	17,870	18,598	17,542	-	-
City	200046	City Of Wahpeton City Of Bottineau	11,556	(22,614) (5,419)	23,981 (448)	494 1,468	(8,062) (2,004)	(25,281) (536)	(225,822)	221,723 423,915	(114,900) 32,117	55,415 (18,055)	65,277 87,648	(72,299) (43,966)	(28,393) 47,539	(3) 42,664	(3,615)	(12,451) 3,548	(12,324) (5,622)	-	-
City	200047	City Of Bottineau City Of Elgin	(64)	(165)	(148)	(173)	(2,004)	302	(199)	423,915 625	5,143	443	(15,967)	6,612	(2,542)	(850)	(1,584)	(982)	(5,622)	-	-
City	200050	City Of Rugby	7,887	(4,164)	2,234	4,006	1,045	(290)	(54,064)	61,349	(45,511)	(60,804)	(6,476)	14,736	(19,946)	(13,479)	(10,605)	2,312	1,826	-	-
City	200051	City Of New Salem	(1,120)	(311)	(647)	732	122	202	19,568	365	32,327	(62,054)	21,194	6,369	1,319	(566)	(3,685)	4,739	831	-	-
City	200052	City Of Walhalla	(822)	(1,678)	6,151	718	499	21	7,607	35,610	(68,505)	(3,502)	36,840	22,917	25,964	3,062	9,207	10,797	2,898	-	-
City	200053 200054	City Of Gwinner City Of Kenmare	510 (2,436)	(271) 748	(504) 5.066	65 (1,324)	(436) 982	(723) 4.257	(47,733) (60,586)	(7,487) (91.346)	12,986 9,833	(4,465) 77.752	(3,461)	7,340 (208,494)	3,633 (130.922)	1,505 (32,167)	451 (28.985)	840 (43.977)	837 (25,793)		
City	200055	City Of Watford City	(14,603)	15,862	5,988	115,205	5,459	9,874	307,372	27,796	244,672	(1,257,017)	(548,277)	(70,394)	(739,475)	(310,165)	(324,341)	(97,325)	(7,644)	_	_
City	200057	City Of Cooperstown	(248)	(427)	(285)	1,754	1,035	145	4,252	1,970	1,280	(46,055)	25,565	27,866	20,447	2,999	3,671	10,238	3,539	-	
City	200058	City Of New England	(140)	(230)	(216)	58	(342)	(410)	5,374	(3,758)	(2,048)	(1,093)	1,516	(1,830)	(2,322)	(1,185)	(546)	(307)	(284)	-	-
City	200059 200060	City Of Carrington City Of Mott	7,385 (1,374)	579 (245)	10,049 (216)	3,591 (60)	582 (353)	3,343 1,885	(38,089) 5,849	11,822 (5,594)	(209,459) 11,311	36,110 (3,931)	129,001 7,528	(53,529) (33,899)	3,909 (20,197)	(12,392) (4,630)	13,522 (5,643)	9,117 (5,882)	(6,338) (4,042)	-	-
City	200060	City Of Mott	1.875	1.562	(3.293)	(18)	(626)	7.937	2,826	(3,566)	82,702	(15.764)	3,782	(33,899)	21.522	14.275	3,739	(5,882)	1.107	-	-
City	200062	City Of Sherwood	145	(89)	(305)	257	1,083	1,558	47	4,046	4,015	(2,890)	(65,580)	54,145	6,463	(996)	(1,750)	2,174	7,035	-	-
City	200063	City Of Lamoure	(283)	2,465	1,511	2,732	(2,265)	673	4,267	(37,609)	(34,863)	(18,237)	131,249	16,025	70,837	18,742	26,354	23,631	2,110	-	-
City	200064	City Of Michigan	(70)	(73)	(14)	(755)	(118)	(140)	(436)	923	687	10,531	(16,877)	(5,547)	(10,246)	(2,643)	(3,007)	(3,877)	(719)	-	-
City	200065 200067	City Of Park River City Of Hatton	(849) 1,615	(1,047) (268)	(854) (620)	(56) 492	(481) 2,659	45 459	8,835 (22,711)	2,451 15,109	(13,370) 1,885	(3,957) (2,851)	(15,574) (72,341)	(11,468) 7,564	(23,075) (33,456)	(9,302) (12,090)	(7,348) (13,335)	(4,982) (9,046)	(1,443) 1,015	-	-
City	200069	City Of Northwood	499	2,655	4,377	(879)	790	2,528	42,310	(29,910)	(33,839)	63,498	(10,704)	(3,773)	8,408	2,768	7,607	(1,810)	(157)	_	_
City	200070	City Of Powers Lake	(1,652)	(135)	(87)	1,224	359	303	(10,796)	(1,163)	5,562	(6,925)	(981)	336	(849)	(214)	(756)	42	79	-	-
City	200072	City Of Towner	3,082	(1,799)	836	39	(781)	673	(22,647)	31,660	6,272	(12,028)	18,964	(2,895)	8,092	4,518	1,522	2,334	(282)	-	-
City	200073 200075	City Of Pembina	13	137	(131) 384	32	(228)	3,969	7,917	(9,621)	(1,932)	(5,741)	8,759	(131,207)	(97,944) 3.505	(28,267)	(27,138) 455	(26,469) 807	(16,070)	-	-
City	200075	City Of Underwood City Of New Leipzig	(136) (46)	319 (75)	(412)	(526) (38)	2,592 654	717	1,718	(4,498) 1,951	9,903 13,638	(3,254) (6,014)	(5,780) (61,851)	5,230	(34,356)	1,492 (11,514)	455 (13,361)	(9,481)	751	-	-
City	200077	City Of Stanley	11,361	(4,086)	(1,816)	1,951	(6,553)	2,029	(172,629)	131,588	10,764	(97,461)	61,655	(159,018)		(30,807)	(39,694)	(25,753)	(19,825)	-	-
City	200080	City Of Crosby	355	1,109	1,847	1,091	(448)	(2,832)	(13,901)	(15,801)	(38,878)	8,461	40,015	28,483	36,572	7,771	13,828	11,734	3,239	-	
City	200083	City Of Grafton	982	(2,892)	1,451	2,733	2,890	11,580	(19,331)	62,204	(28,242)	(20,867)	4,460	(771,873)	(598,970)	(168,816)	(169,203)	(164,930)	(96,021)	-	-
City	200084 200085	City Of Emerado City Of Lincoln	(95) (2,042)	(1,562) 3,256	758 (4,028)	(730) 9,944	602 4,364	(10) 3,621	1,419 30,850	2,480 (48,989)	3,887 178,203	28,091 (357,976)	(39,605) (134,478)	5,360 3,231	(6,557) (166,139)	(534) (67,455)	(1,823) (80,883)	(4,874) (18,665)	674 864	-	-
City	200085	City Of Minto	(108)	235	(159)	23	(603)	(532)	704	(14,792)	14,418	(4,100)	16,966	(16,249)	(2,915)	(67,455)	(228)	(1,130)	(2,121)	-	-
City	200087	City Of Ashley	(378)	(354)	2,154	99	(314)	(592)	18,175	16,233	(31,105)	781	(2,373)	6,145	(2,638)	(3,466)	(671)	798	701	-	-
City	200088	City Of Neche	73	(130)	(78)	17	(122)	1,887	(2,961)	1,076	815	(2,343)	(803)	(73,850)	(57,432)	(16,178)	(16,303)	(15,864)	(9,087)	-	-
City	200089	City Of Surrey	1,029	1,640	7,756	8,009	1,343	5,265	13,409	(53,439)	(192,412)	4,947	(87,273)	(80,349)	(151,668)	(70,876)	(41,594)	(29,714)	(9,484)	-	-
City	200090 200091	City Of Hankinson City Of New Rockford	897 (265)	230 (513)	(341)	83 86	(2,683)	(6,077) (1,271)	(12,998) 6.193	2,374 5,921	(3,037) 5,295	(14,697) (9,932)	78,425 (33,147)	(101,865) (8,367)	(46,904) (28,719)	(11,001) (9,708)	(10,426) (10,599)	(11,843) (7,194)	(13,634) (1,218)	-	-
City	200091	City of Minot	(205)	(313)	(116,863)	(98,677)	(40,376)	17,170	0,193	3,321	2,641,249	4,162,221	1,923,920	2,422,545	5,176,682	2,239,697	1,804,124	(7,194) 824,738	308,123	-	-
City	200094	City Of West Fargo	(16,163)	(47,327)	83,113	(7,763)	(33,946)	81,578	287,202	1,147,020	(1,494,354)	289,310	2,607,478	(102,706)	1,322,110	411,919	518,726	394,133	(2,668)	-	-
City	200096	City Of Valley City		-	-	-	-	(24,644)				-	-	809,582	613,487	171,451	171,451	171,451	99,134	-	-
City	200097	City Of Devils Lake	433	(3,553)	(2,067)	974	1,249	(24,039)	82,324	147,812	138,581	138,739	(10,187)	144,487	186,890	89,774	56,981	24,923	15,212	-	-
City	200098	City Of Oakes	4,874	(10,332)	4,558	82	1,351	(907)	(76,040)	17,377	(51,224)	(39,638)	(61,102)	48,916	(23,010)	(18,536)	(11,766)	1,227	6,065	-	-

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



		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Ou	ıtflows/(Inflows) Fro	m Changes in Proportio	on and Differences b	etween Employer Co	ontributions and S	hare of Contributions
		Recognition Period	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	5.511	5.4093	5.2686	4.8974	4.7334	4.5782					, , , , ,		
Employer Type	Employer ID	Employer	Differe	nces between I	Employer Contrib	utions and Share	of Contribution	s		c	hanges in Propo	rtionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200100	City Of Mohall	\$ (227) \$	282 5	(4,595) \$	2,129 \$	(421) \$	(700) \$	3,389	4,488	59,649	\$ (68,705) \$	963 5	\$ 467	\$ (12,046) \$	(2,721) \$	(9,327) \$	31 \$	(29)	-	\$ -
City	200101	City Of Lidgerwood	(92)	(172)	(119)	31	(204)	(344)	1,345	(58)	3,712	(195)	(660)	1,961	1,551	804	321	221	205	-	-
City	200102	City Of Mcclusky	(57)	(86)	(56)	15	871	1,679	1,091	19	(500)	(2,525)	(57,177)	51,885	8,238	(821)	(679)	2,974	6,764	-	
City	200103	City Of Burlington	(240)	(500)	2,498	(765)	488	(972)	(719)	17,742	(55,134)	(17,573)	46,045	(149)	7,524	(2,842)	3,543	6,964	(141)	-	-
City	200104	City Of Lisbon	(3,586)	(294)	(120)	7,353	621	(1,785)	125,498	9,698	6,970	(45,548)	73,590	58,796	74,979	22,346	21,482	23,952	7,199	-	
City	200110 200111	City Of Halliday City Of Maddock	(158) (205)	(306)	831 1.666	25 46	263 (4.535)	(707) 348	(738) 2.643	2,672 952	(15,430) (50,747)	6,951 (625)	16,966 87.987	8,498 (18.472)	15,408 22.032	4,176 4.284	5,878 11.063	4,371 8.973	983	-	
City	200111	City of Maddock	(205)	(315)	1,000 595	1 461	938	502	3 397	(17,118)	(6,226)	5.988	5.031	9 600	11.645	2.692	4 547	3,132	1 274		
City	200114	City of Lakota	907	(3,899)	5,969	(1,932)	(1,043)	(490)	10,813	24,095	(68,517)	46,185	11,650	15,950	21,819	4.308	10,539	5,020	1,952		
City	200117	City of Alexander	4,085	(1,460)	2,150	1,373	62	(714)	(9,553)	71,758	(28,952)	(5,923)	16,324	25,420	25,873	8,160	6,657	7,934	3,122	_	
City	200118	City of Berthold	(40)	(97)	(51)	(142)	691	356	2,501	1,057	(256)	(15,308)	32,326	7,191	18,981	5,485	5,776	6,765	955	-	-
City	200119	City of Carson	(108)	(642)	306	492	(208)	(345)	2,620	2,028	2,036	(2,629)	1,838	(411)	190	294	(97)	89	(96)	-	
City	200120	City of Dodge	168	(93)	(74)	1	(64)	112	21,990	5,565	1,920	(1,250)	65,776	5,641	42,816	15,647	15,007	11,437	725	-	-
City	200123	City of Grenora		-	(3,754)	1,944	(918)	(420)	-	-	156,071	(54,725)	(1,409)	(3,063)	12,162	16,880	(3,159)	(1,120)	(439)	-	-
City	200124	City of Kindred		-	-	(4,914)	604	(356)	-	-	-	158,538	(2,355)	51,624	98,579	42,196	38,980	10,927	6,476	-	-
City	200125	City of Richardton			-	(3,662)	19	3,684				115,763	(8,563)	(93,087)	(31,378)	1,557	(792)	(20,852)	(11,291)	-	-
County	300001	Adams County	1,608	(6,111)	1,034	8,732	3,604	(1,520)	27,793	66,001	(186,524)	(439,282)	(5,994)	1,980	(207,960)	(118,996)	(88,754)	(270)	60	-	•
County	300002	Barnes County Benson County	4,949 (6,011)	(4,828) (12,277)	1,309 13,144	35,986 18,345	(20,358) (4,604)	5,728 (363)	118,040 30,579	63,607 (39,108)	(63,524) (76,092)	(1,149,572) (706,163)	(1,231) 23,210	261,742 (12,009)	(245,387) (284,452)	(180,881) (155,055)	(153,362) (128,013)	55,078 180	33,778 (1,564)	-	-
County	300003	Billings County	(5,806)	(5,465)	9,272	(92,762)	12,748	(1,347)	101,260	172,849	(78,955)	3,457,724	(490,154)	(567,880)	578,990	461,337	387,848	(198,304)	(71,891)		
County	300004	Bottineau County	427	(3,475)	2.944	(19,609)	(4.159)	10,944	37.473	17,579	(93,966)	487.056	(152,871)	(717.298)	(482,494)	(108,220)	(106.448)	(178,616)	(89.210)	_	
County	300006	Bowman County	(365)	(1,580)	1,982	17,340	(391)	4,753	(37,940)	48	1,210	(620,379)	3,229	(125,679)	(325,858)	(148,459)	(136,150)	(25,975)	(15,274)		
County	300007	Burke County	33	4,756	(3,898)	10,660	(4,906)	(5,504)	(23,344)	(125,610)	209,052	(248,514)	79,442	(41,109)	(45,288)	(13,207)	(27,562)	1,366	(5,885)	-	-
County	300008	Burleigh County	61,460	(106,812)	(6,963)	62,041	2,678	109,455	563,908	706,400	492,509	(1,366,623)	154,031	(271,809)	(379,548)	(131,212)	(216,649)	(11,181)	(20,506)	-	
County	300009	Cass County	(30,076)	(40,571)	(19,681)	37,131	22,102	11,693	547,546	339,807	246,988	(1,340,692)	(218,165)	(702,337)	(1,080,677)	(392,665)	(419,554)	(181,234)	(87,224)	-	-
County	300010	Cavalier County	(1,737)	1,493	(1,558)	(38,206)	(3,371)	4,381	43,125	(17,627)	52,912	1,349,062	25,030	(167,273)	404,206	245,188	211,815	(32,225)	(20,572)	-	-
County	300011	Dickey County	6,047	(598)	5,272	24,683	(66)	20	(28,711)	79,678	(56,670)	(668,361)	165,805	26,017	(139,709)	(94,502)	(79,862)	31,366	3,289	-	-
County	300012	Divide County	8,212	9,845	(4,527)	17,078	2,431	(10,561)	(161,651)	(204,739)	10,485	(390,975)	(283,942)	198,744	(173,660)	(108,333)	(86,579)	(2,515)	23,767	-	
County	300013	Dunn County	(5,433)	(55,342)	42,110	12,956	2,057	(8,345)	6,823	97,478	200,941	(291,445)	57,677	(20,059)	(33,891)	(1,131)	(32,222)	3,050	(3,588)	-	•
County	300014 300015	Eddy County Emmons County	223 (5,384)	596 (2,706)	3,065 (5,376)	4,287 (40,732)	(659) 5,815	(1,543) 7,596	18,554 39,602	30,016 (23,057)	(145,376) 104,520	(88,869) 1,161,132	112,285 (89,004)	29,211 (114,659)	21,366 324.285	(12,339) 204.684	6,872 169,398	23,337 (36,274)	3,496 (13,523)	-	-
County	300015	Foster County	10,444	(10,308)	18,574	(939)	(1,137)	8,394	89,701	34,812	(414,276)	5 806	(24,030)	(40,287)	(130,999)	(84,541)	(31,564)	(10,865)	(4,029)		
County	300010	Golden Valley County	10,444	(10,308)	10,374	(18.868)	(6.288)	76	89,701	34,012	(414,270)	1.011.328	185.268	(132,477)	384.385	211.542	190.752	(1,188)	(16.721)		
County	300018	Grand Forks County	82,658	(14,099)	(98,092)	51,152	92,349	14,578	97,999	(153,069)	(63,850)	(1.304.856)	95,712	(858,834)	(1,088,613)	(444.056)	(382,662)	(155,271)	(106,624)	_	
County	300019	Grant County	(1,037)	(393)	(4,050)	22,265	(8,771)	8,619	16,061	(108,704)	17,653	(222,687)	83,295	(100,409)	(111,337)	(50,904)	(40,338)	(8,501)	(11,594)		
County	300020	Griggs County	1,363	3,782	4,520	4,247	2,390	5,821	31,885	(74,016)	(71,996)	(126,593)	(2,462)	(96,617)	(139,968)	(62,950)	(45,706)	(19,844)	(11,468)	-	-
County	300021	Hettinger County	(27)	5,744	(932)	9,823	1,687	(1,277)	21,990	(88,837)	175,201	(303,160)	(39,516)	63,502	(51,188)	(27,507)	(39,269)	7,731	7,857	-	-
County	300023	Lamoure County	(2,344)	(6,360)	11,181	7,730	(3,092)	3,853	84,184	80,379	(173,235)	(94,610)	263,747	(14,624)	75,020	9,815	28,530	38,034	(1,359)	-	-
County	300024	Logan County	(1,801)	286	(901)	10,600	3,534	(1,908)	(175)	(21,645)	32,745	(277,933)	(117,851)	71,422	(109,203)	(59,124)	(56,328)	(2,529)	8,778	-	-
County	300025	Mchenry County	10,631	1,540	3,600	16,131	4,239	7,107	(97,103)	85,319	(61,348)	(412,623)	(87,220)	(132,197)	(306,628)	(130,201)	(120,449)	(40,180)	(15,798)	-	
County	300026 300027	Mcintosh County Mckenzie County	(1,655) (116,149)	(4,030) 44,060	2,280 57,242	7,393 10,881	616 52,609	1,882 80,264	18,849 1,377,131	(25,797) (1,556,758)	(68,994) (351,473)	(149,868) 341,770	(92,358) (1,516,098)	(142,918) 784,835	(236,726) (217,663)	(94,200) (218,518)	(79,694) (70,604)	(45,020) (37,796)	(17,812) 109,255	-	•
County	300027	Mclean County	(3,846)	(3,149)	4,274	19,322	(8,535)	(3,336)	(53,209)	(37,763)	(176,272)	(376,500)	205.642	(230,047)	(251,476)	(218,518)	(83,553)	(20,438)	(29,475)	-	
County	300028	Mercer County	17,501	(8,938)	4,882	2,449	(9,459)	(17,778)	(1,710)	203,269	(309,884)	(120,319)	(42.281)	122,784	(52,206)	(55.248)	(25.140)	14,920	13,262		
County	300030	Morton County	(53,653)	(8,346)	40,117	6,238	(4,444)	(8,977)	264,310	(230,642)	(12,137)	(87,594)	76,944	57,769	37,134	(3,410)	12,491	21,889	6,164		
County	300031	Mountrail County	(20,280)	(15,347)	3,450	(17,952)	(1,160)	(13,180)	283,433	49,450	(99,330)	995,343	(354,267)	(71,067)	87,068	90,462	80,718	(73,473)	(10,639)	-	-
County	300032	Nelson County	(3,226)	(7,630)	(1,742)	(1,691)	(3,770)	(4,619)	65,798	40,271	45,557	3,957	(19,428)	(672)	(3,632)	5,193	(3,408)	(4,750)	(667)	-	
County	300033	Oliver County	1,527	(1,429)	(4,069)	2,891	2,988	(4,106)	(9,965)	53,179	30,185	(78,403)	(128,430)	137,259	12,577	(3,964)	(9,922)	9,646	16,817	-	-
County	300034	Pembina County	4,755	(6,835)	3,306	34,667	2,579	3,259	39,476	50,834	(114,120)	(844,186)	23,513	74,933	(260,803)	(160,409)	(131,393)	21,123	9,876	-	-
County	300035	Pierce County	4,206	(5,065)	9,819	(4,098)	21,589	(7,243)	(87,422)	3,816	(223,726)	(247,615)	(278,376)	184,120	(159,168)	(107,706)	(72,647)	(1,152)	22,337	-	-
County	300036	Ramsey County	(19,025)	(16,827)	(3,887)	(60,001)	29,482	(31,055)	237,790	68,106	(46,605)	1,552,497	(391,071)	494,031	723,003	323,783	295,647	45,101	58,472	-	•
County	300037 300038	Ransom County Renville County	1,026 (3,093)	(4,682) (3,159)	2,788 (1,420)	8,122 11,781	(6,184) (3,920)	(4,877) 2,445	20,754 13,314	65,510 (26,152)	(12,090) 36,527	(190,704) (277,113)	241,340 181,397	210,940 (83,935)	228,475 (57,762)	60,246 (30,036)	60,760 (27,133)	81,446 9,697	26,023 (10,290)	-	-
County	300038	Richland County	(3,093)	(3,159) 26,790	10,674	(8,469)	(3,920) 4.379	(47,664)	13,314 224,625	(26,152) 243,329	(102,647)	376,513	(488,263)	(83,935)	(306,736)	(71.100)	(27,133)	(121,977)	(10,290)	-	-
County	300039	Rolette County	(1,803)	(2,833)	(4.100)	42.433	(251)	3.501	53 346	(15,676)	5,155	(1.474.328)	(76.088)	(9,283)	(604.504)	(310.969)	(279.715)	(13,090)	(730)		-
County	300040	Sargent County	(2,003)	- (2,033)	(26,343)	5,509	(4,411)	(2,066)	33,340	(23,0,0)	649,313	(151,808)	254,488	54,780	278,935	152,715	69,299	50,263	6,658	-	-
County	300042	Sheridan County	228	(1,247)	(977)	(2,691)	135	5,183	(12,065)	35,485	61,907	(7,277)	(52,236)	(173,306)	(148,087)	(35,607)	(46,453)	(44,796)	(21,231)	-	-
County	300044	Slope County	(4,062)	(1,373)	4,784	(30,310)	3,686	(942)	(13,109)	1,028	(45,976)	785,777	(231,153)	12,009	160,040	100,777	90,690	(32,826)	1,399	-	-
County	300045	Stark County	2,764	(11,072)	733	72,738	24,089	(16,813)	(39,936)	51,959	(98,202)	(2,891,614)	(235,916)	341,867	(980,764)	(564,746)	(495,253)	38,181	41,054		-
County	300046	Steele County	(160)	(2,015)	3,949	6,669	1,010	3,991	(6,815)	69,019	(95,339)	(97,747)	11,221	(94,002)	(115,511)	(47,951)	(38,427)	(17,766)	(11,367)	-	-
County	300047	Stutsman County	(1,905)	(6,978)	1,092	(2,868)	(8,001)	30,458	(53,575)	48,893	(51,096)	524,728	49,595	(1,091,514)	(611,960)	(122,738)	(129,901)	(225,317)	(134,004)	-	-
County	300048	Towner County	(1,886)	(4,804)	(15,878)	14,475	(7,370)	(8,879)	42,887	10,005	187,059	(322,322)	102,437	105,806	52,998	11,283	(6,430)	35,902	12,243	-	-
County	300049	Traill County	(10,351)	(9,905)	(11,298)	4,505	10,009	(38,590)	88,737	73,228	282,642	(331,655)	(360,440)	907,245	419,937	105,197	69,591	135,442	109,707	-	-
County	300050	Walsh County	4,228	1,656	(2,121)	34,670	26,541	(426)	(42,870)	18,982	104,357	(1,113,527)	(901,991)	35,692	(869,785)	(376,573)	(369,727)	(127,939)	4,454	-	-

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



		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021		Schedule of Deferred Ou	rtflows/(Inflows) Fro	m Changes in Proportio	n and Differences b	etween Employer C	ontributions and S	hare of Contributions
		Recognition Period	5.511	5.4093	5.2686	4.8974	4.7334	4.5782	5.511	5.4093	5.2686	4.8974	4.7334	4.5782							
Employer Type	Employer ID	Employer	Differ	ences between Er	nployer Contrib	utions and Share	of Contribution	is			Changes in Propo	rtionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
County	300051	Ward County	\$ 25,477	\$ (85,637) \$	(65,252) \$	88,823 \$	(46,243) \$	(9,608) \$	486,705		\$ (268,166)	(689,189) \$	(653,105)	\$ 120,673	\$ (624,131) \$	(303,561) \$	(250,495) \$	(84,100) \$	14,025	-	\$ -
County	300052	Wells County	7,902	(6,862)	(20,170)	26,943	(12,001)	16,357	(113,164)	84,935	585,893	(429,962)	(82,760)	(207,915)	(218,454)	(30,869)	(106,869)	(56,522)	(24,194)	-	-
County	300053	Williams County	86,386	(65,719)	53,928	(1,067)	1,302	20,016	(103,398)	243,531	879,241	294,126	(129,518)	(904,555)	(413,688)	30,116	(119,022)	(213,071)	(111,711)	-	
School District	400002	Mcclusky Public Schools	(98)	(69)	(1,304)	137	1,553	1,208	1,433	23,701	28,754	(47,630)	(21,087)	13,242	(9,988)	(3,672)	(8,272)	130	1,826	-	-
School District	400003	Lake Region Special Education Unit	(778)	(766)	167	4,947	(1,133)	(712)	(16,458)	(39,570)	(81,282)	(123,222)	122,828	42,192	34,291	(7,828)	8,964	27,915	5,240	-	-
School District	400004	Lidgerwood Public School	629	(2,609)	(2,061)	705	(204)	(2,143)	9,294	28,190	57,927	(43,335)	(46,348)	95,534	44,981	14,399	5,600	13,187	11,795	-	
School District	400006	Halliday Public School	1,584	(1,685)	(4,959)	2,116	204	(160)	(81,216)	55,438	76,034	(121,647)	84,062	(41,575)	(9,084)	1,837	(9,592)	3,942	(5,271)	-	
School District School District	400007	Oliver-Mercer Special Education Unit Underwood School District #8	2,955 (1,916)	(1,493)	(2,106) 237	(1,296)	5,432 (1,407)	(3,398) (298)	(71,052) (11,589)	51,161 59,792	(23,832) (9,367)	38,388 26,920	(19,124) (8,082)	79,621 95,777	63,550 83,262	20,165 27,902	19,229 23,915	14,529 19.386	9,627 12,059	-	-
School District	400008	New Town Public School District	(1,916)	(12.583)	4.296	(10,369)	27.473	2.608	146,625	59,792 299,891	(258,566)	(130.941)	476,970	348.330	83,262 471 349	127,902	23,915 144.366	19,386	44 322	-	-
School District	400010	Bottineau Public School	(15,899)	(3,813)	(4,327)	1,190	(4,309)	8,846	(42,368)	(64,271)	524	(63,095)	53,003	(107,058)	(78,694)	(29,681)	(22,703)	(13,906)	(12,404)		
School District	400011	Peace Garden Special Services	(713)	(2,954)	(443)	231	(1,149)	(1,137)	(1,549)	(13,552)	(21,842)	(5,246)	14,879	115,649	(78,694) 88.869	21,408	25,859	27.138	14,464	-	
School District	400012	Beulah Public School #27	(631)	1,363	2,478	816	(1,143)	(501)	49,624	38,349	(58,358)	45,404	(56,053)	(63,204)	(75,347)	(24.154)	(20,375)	(22,773)	(8.045)		
School District	400014	St John School District #3	(1,972)	4.489	1.466	(3,936)	1,427	469	48,272	(36,119)	46,709	(27,219)	270,883	235.277	338.640	109.409	105,770	93,687	29.774	_	
School District	400017	Ellendale Public School District #40	(1,392)	(556)	(1,073)	619	4,353	(1,342)	(1,359)	3,931	(24,146)	(7,133)	(139,991)	96,076	(12,624)	(13,826)	(10,442)	(322)	11,966	-	_
School District	400018	Rural Cass Special Education Unit	(2,269)	(4,641)	(3,852)	(3,671)	(5,034)	(5,670)	(3,846)	6,007	(4,026)	(911)	(20,177)	22,581	(4,913)	(3,962)	(2,873)	(213)	2,135		
School District	400019	Fargo Public Schools	(4,486)	(22,567)	23,366	45,560	(24,509)	111,875	649,398	894,829	1,117,664	(115,333)	(482,465)	376,047	402,297	267,796	44,854	28,025	61,622	-	-
School District	400020	Surrey Schools	(4,787)	(5,122)	2,326	4,059	5,950	(3,864)	10,362	(14,263)	(12,858)	(92,514)	(131,160)	178,237	25,709	(9,890)	(5,108)	18,686	22,021	-	-
School District	400021	Jamestown Public School District #1	11,390	(11,033)	(715)	24,088	568	13,359	(181,883)	137,778	(129,225)	88,023	(162,861)	(235,837)	(245,865)	(75,063)	(68,964)	(73,740)	(28,098)	-	-
School District	400023	Warwick Public School	1,901	2,387	(4,933)	(4,662)	(2,993)	3,773	21,704	41,848	273,519	133,154	(185,376)	(159,821)	(112,944)	6,680	(36,646)	(63,270)	(19,708)		-
School District	400024	Souris Valley Special Services	13,093	2,300	(1,509)	(1,010)	(2,886)	(6,432)	(652,908)	(65,213)	75,219	51,952	44,743	121,738	147,019	53,663	47,123	31,671	14,562	-	-
School District	400025	Rugby Public School District #5	(1,940)	1,990	8,181	(1,115)	(1,841)	861	40,228	(33,726)	(34,060)	166,895	32,522	99,475	151,732	54,936	57,455	26,669	12,672	-	-
School District	400026	Billings County School District	247	5,765	1,845	1,200	986	532	5,057	(64,453)	12,509	(19,435)	78,728	(33,768)	12,005	4,139	6,972	5,090	(4,196)		
School District	400027	Belcourt School District #7	(45,215)	(11,513)	(62,955)	58,963	13,162	(19,983)	44,621	(59,503)	12,777	(40,796)	115,782	431,649	385,793	105,975	117,929	109,899	51,990	-	-
School District	400028	West Fargo Public School #6	2,915	(34,078)	22,637	40,950	21,413	49,633	805,427	660,708	1,561,497	(239,401)	(743,268)	175,846	111,341	204,317	(58,855)	(62,596)	28,475	-	-
School District	400029	Minot Public School District #1	(80,814)	(19,774)	60,891	(8,154)	(8,847)	144,525	696,775	279,400	614,054	(451,193)	(560,212)	(917,181)	(928,304)	(235,032)	(338,752)	(256,940)	(97,580)	-	-
School District	400030	Belfield Public School #13	(870)	(2,219)	2,115	3,249	(383)	2,122	71	28,440	(102,914)	58,981	(95,480)	143,011	59,897	7,010	17,712	16,846	18,329	-	-
School District	400031	Minto Public School District #20	568	153	(1,636)	2,648	(143)	(286)	(38,202)	(12,101)	(1,559)	(71,817)	185,340	(62,344)	29,524	9,813	12,608	15,013	(7,910)	-	-
School District	400033	Harvey Public School Dist #38	(1,174)	(1,960)	(659)	(577)	(1,517)	(1,697)	33,627	(43,799)	18,723	28,794	(81,011)	60,570	10,171	1,151	1,512	71	7,437	-	-
School District	400034	Oakes Public Schools	(1,594)	1,063	(5,751)	5,902	(2,825)	8,262	13,203	(89,712)	52,167	(137,176)	55,875	(83,487)	(74,552)	(29,927)	(26,911)	(8,213)	(9,501)	-	-
School District	400035	Larimore Public School District #44	(251)	3,431	2,437	1,392	2,438	(1,176)	12,351	(66,270)	(26,974)	42,410	(28,455)	(35,300)	(37,227)	(13,930)	(6,689)	(12,000)	(4,608)	-	-
School District	400036	Hazen Public School District #3	5,789	(5,126)	11,570	87	(322)	7,717	(8,296)	79,687	(145,388)	22,507	71,360	(51,119)	(10,726)	(9,617)	2,847	1,526	(5,482)	-	
School District	400038	Park River Area School District	97	701 482	(868)	(445)	711	190	(29,480)	(3,604)	35,084	(8,409)	(61,495)	117,610	61,561	17,357	13,013	16,315	14,876	-	-
School District	400039	Hillsboro Public School	2,097		(1,279)	1,497	3,380	(458)	75,437	(7,362)	27,090	(86,786)	(132,141)	62,643	(53,102)	(26,656)	(27,933)	(6,366)	7,853	-	
School District	400040 400042	Lisbon Public School	407	(5,523)	(405)	(789)	(4,340)	(3,778)	6,926	38,887	72,170	74,837	38,838	9,581	72,950	39,821	25,784	6,614	731	-	-
School District	400042	Northern Cass School District # 97	6,660 3,888	572 9.445	2,361 3,284	2,577	(763)	3,671	(71,282)	96,949	(39,658)	142,058	46,366	65,557	134,878	54,590	49,356	22,188	8,744	-	-
School District School District	400043	Mandaree Public School #36 Thompson Public School	-,	3,483	0,20	523	1,920 (1.114)	3,632 8.698	(232,276)	504,659	(17,571)	75,097	(167,090) 161.934	(102,295) (218.486)	(107,735)	(4,818) 11.352	(43,317) 11.590	(47,141) (20.907)	(12,459) (26,496)	-	-
School District	400044	Northern Plains Special Ed Unit	(315) (4,866)	(5,724)	3,179 (5,045)	(2,777) (5,268)	(5,298)	(6,389)	16,118 1.829	(68,653) 913	11,962 1,350	126,463 5,298	(10,080)	14,662	(24,461)	(2.503)	(1,626)	(20,907)	1.045	-	-
School District	400045	Bowman County School District #1	(2,233)	(2,675)	(2,203)	8,729	(1,436)	(7,414)	125,592	40,127	17,723	(126,476)	19,874	228,740	144,581	33,973	31,453	51,201	27,954	-	-
School District	400047	Apple Creek Elementary School	2.070	(87)	(58)	14	(205)	(50)	(23,654)	298	233	(2.473)	6.726	(9.002)	(4.204)	(1.052)	(1.040)	(968)	(1.144)	-	-
School District	400047	Burke Central School	(759)	(1,460)	(729)	(1,348)	(673)	1,093	2.533	(37,743)	20.713	23.119	(35,056)	(54.948)	(52,445)	(14,041)	(14,301)	(17.300)	(6.803)		
School District	400049	Washburn Public School	(2,307)	(2,269)	(838)	3,384	(2,659)	6,543	(5,199)	15.070	(18,409)	(87.841)	128,591	(80,760)	(21,670)	(9,533)	(6.065)	3.301	(9,373)		
School District	400050	Enderlin Area School District #24	(1,068)	470	1,009	(96)	8,186	3,390	28,907	(30,843)	56.426	(92,879)	(58,176)	102,220	29,187	2.125	(1,598)	15,322	13,338		_
School District	400051	Midkota School	(327)	(1,349)	(4,504)	1.336	(485)	2,315	(3,791)	32,313	87,973	33,272	(1,213)	(119,105)	(56,412)	(615)	(15,275)	(25,772)	(14,750)		_
School District	400052	Velva Public School	(406)	(280)	285	3,651	(1,734)	2,917	(16,758)	25,681	(34,328)	(23.809)	59,033	(1,177)	20.361	3,829	7,053	9.259	220	-	_
School District	400053	Sheyenne Valley Special Education Unit	1,239	271	1,397	4,231	(569)	(708)	(3,958)	(15,099)	3,456	212,820	109,395	97,383	222,540	88,225	84,126	37,978	12,211		
School District	400054	Center Stanton Public School	(1,525)	(961)	(1,015)	(546)	647	(501)	9,302	16,339	(10,101)	(5,259)	(103,008)	23,029	(45,267)	(18,836)	(18,335)	(10,940)	2,844	-	-
School District	400055	Burleigh County Special Education Unit	(67)	(145)	(98)	25	(170)	(275)	1,185	7,055	1,850	(3,736)	4,728	(2,297)	130	501	(191)	144	(324)		-
School District	400056	New Rockford Sheyenne Public School	671	(983)	(8,982)	(7,272)	334	856	(3,863)	28,863	104,939	12,627	19,499	(195,270)	(113,205)	(16,859)	(32,400)	(39,392)	(24,554)	-	-
School District	400057	James River Multidistrict Special Education Unit	2,399	(1,111)	134	(1,926)	(1,870)	169	528	327	(122,557)	175,174	7,386	(10,291)	32,857	11,035	24,455	(1,355)	(1,278)	-	-
School District	400058	Newburg United Public School	455	(306)	(1,662)	971	(641)	1,362	12,643	(11,485)	28,207	16,923	47,223	(38,083)	10,634	9,621	6,453	(803)	(4,637)		
School District	400059	Napoleon Public School District #2	2,399	310	(348)	4,818	228	(884)	(3,341)	(45,903)	(37,924)	120,814	(29,739)	28,371	40,451	14,710	20,837	1,433	3,471	-	-
School District	400060	Yellowstone School District # 14	1,049	(4,364)	4,052	1,228	2,820	(378)	855	40,098	(64,746)	56,638	17,697	67,443	74,771	21,984	26,492	17,826	8,469		-
School District	400061	Cavalier Public Schools	1,895	2,678	(107)	3,396	3,320	6,195	(51,626)	(47,268)	123,232	(31,827)	52,592	(41,333)	20,079	18,327	5,201	989	(4,438)	-	-
School District	400062	Richland School District # 44	(444)	57	(2,591)	1,280	460	(163)	8,534	20,991	3,607	(34,379)	31,238	(68,022)	(45,976)	(13,168)	(14,212)	(9,983)	(8,613)	-	-
School District	400063	Fort Totten School District # 30	(3,676)	705	1,900	497	1,208	178	72,041	(8,102)	(104,788)	39,469	10,062	(55,397)	(46,501)	(21,610)	(7,601)	(10,315)	(6,975)	-	-
School District	400064	Bismarck Public Schools	7,282	1,058	150,546	(89,961)	(44,921)	170,378	(423,869)	480,122	848,509	1,207,044	(424,503)	1,728,650	1,922,913	769,756	571,255	342,066	239,836	-	-
School District	400065	Solen Public School Dist #3	5,844	3,844	1,366	1,587	(552)	(11,543)	135,678	(6,295)	79,385	35,537	36,483	19,032	60,243	31,948	20,147	7,203	945		-
School District	400068	Lakota Public School District # 66	1,028	298	1,877	3,379	(5,871)	2,121	10,133	(21,414)	(42,299)	(40,549)	201,681	(190,676)	(60,026)	(16,675)	(8,689)	(10,847)	(23,815)		-
School District	400069	Stanley Community Public School District # 2	20,366	(5,410)	21,202	6,443	5,230	17,139	71,014	1,326	(59,312)	229,469	(312,539)	198,819	73,238	22,876	23,530	(442)	27,274		-
School District	400070	Mandan Public School District #1	16,717	31,876	21,375	20,675	58,130	(45,812)	133,674	(338,432)	154,907	674,831	31,541	1,099,396	1,163,947	401,353	385,508	244,026	133,060		-
School District	400072	Killdeer Public School #16	408	(3,919)	(3,612)	5,911	3,462	(834)	(17,771)	148,177	287,099	(91,746)	(66,597)	(33,003)	(16,987)	26,464	(22,004)	(17,174)	(4,273)		-
School District	400073	Glenburn School District	(364)	(2,451)	3,172	54	4,139	567	27,311	35,187	(99,412)	31,385	(180,684)	19,088	(95,104)	(42,376)	(32,151)	(23,060)	2,483	-	-

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



		During Year Ending Recognition Period	2017 5.511	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	4.5782	2017 5.511	2018 5.4093	2019 5.2686	2020 4.8974	2021 4.7334	2022 4.5782	Schedule of Deferred Ou	utflows/(Inflows) From	Changes in Proportio	on and Differences be	etween Employer C	ontributions and	hare of Contributions
Employer Type School District	Employer ID 400074	Employer New Public School #8	S 5.117	rences between En	nployer Contrib 8.414 S	utions and Share 5,223 \$	of Contribution (3.070) S	6.636	\$ 128.435 \$		hanges in Propor		202 701	\$ (1.761.353)	Total Deferred S (1.200.163) S	2023 (320.629) \$	2024 (321.087) \$	2025 (336.838) \$	(221,609)	2027	Thereafter
School District	400074	Williston Public School #1	(9,202)	(46,351)	(8,353)	81.643	75,550	1.490	622.944	(6.286)	1,004,358	1.630.757	(997,613)	(15.798.427)	(1,200,163) \$	(3,110,550)	(3.280.708)	(3,593,336)	(1,995,061)	-	
School District	400076	Valley City Public School	(415)	(1,068)	1,408	(290)	6,648	9,110	109,318	(2,509)	(17,955)	(62,353)	(174,208)	(239,797)	(305,584)	(101,992)	(98,109)	(76,348)	(29,135)		
School District	400077	Dickinson Public Schools	(17,216)	(24,501)	359	(61,169)	2,856	80,849	42,579	974,122	973,137	(506,126)	44,564	150,762	294,878	201,401	6,288	57,938	29,251	-	-
School District	400078	Drayton Public School #19	(45)	(163)	1,740	(1,239)	414	(1,135)	44,598	41,482	35,178	117,078	(32,183)	51,829	78,170	38,145	27,471	6,152	6,402	-	-
School District	400079	Mohall Lansford Sherwood School	2,254	(1,229)	46	2,767	(1,629)	(117)	4,693	1,519	(16,629)	651	101,242	32,629	80,287	25,716	27,929	22,534	4,108	-	-
School District	400080	Westhope Public School #17	(1,903)	(4,105)	6,534	(179)	(195)	(706)	(5,040)	(5,065)	(46,605)	55,206	26,617	58,198	71,169	21,075	26,182	16,652	7,260	-	-
School District	400081	Kindred Public School District #2	3,367	4,647	2,587	(3,426)	4,693	7,883	(20,137)	50,526	34,922	95,977	117,048	(105,825)	42,815	34,517	23,200	(2,532)	(12,370)	-	-
School District School District	400082	Grafton Public School District #3 Wilton Public School District	(7,424)	7,038 479	7,959	8,037 (282)	7,544 (3.176)	(3,101)	18,904	(208,142) 43.875	(76,720) 74.195	(54,686) 5.454	(160,221) 48.703	106,404 (62,251)	(57,278) 286	(47,486) 14.068	(21,746) 627	(1,093)	13,047	-	-
School District	400083	Shevenne Valley Career And Tech Center	(325)	(1,070)	(2,328)	(282)	(3,176)	(16) (619)	(20,859) 6,024	13,033	12,824	9,633	48,703 696	(12,588)	(2,539)	2,387	(420)	(6,546) (2,839)	(7,863)		
School District	400084	White Shield School Dist #85	(4,078)	6.003	(10,546)	4.600	(2,867)	(1,597)	199.707	(97,872)	81.363	(93,542)	54,644	(279,691)	(214,303)	(62.171)	(63.188)	(53,420)	(35,524)	-	
School District	400086	Tgu School District #60	(40)	(7.233)	12.776	8,573	(6.451)	6.059	(57.080)	(39.752)	12.370	(189,259)	362.705	(518.087)	(261.967)	(72.252)	(68,405)	(56,642)	(64.668)	-	
School District	400087	Turtle Lake Mercer School District #72	2,270	1,258	4,473	(1,008)	(2,073)	1,036	(38,596)	59,398	(82,678)	8,735	60,620	(82,030)	(40,739)	(13,997)	(7,892)	(8,620)	(10,230)	-	-
School District	400088	Lamoure School District #8	4,556	255	3,291	(465)	5,827	2,751	(81,041)	49,008	(45,057)	84,066	(80,994)	(26,802)	(36,144)	(8,262)	(7,943)	(16,900)	(3,039)	-	
School District	400089	Divide County School Dist #1	(1,092)	(3,783)	(2,158)	1,634	1,948	928	(39,269)	69,288	45,709	(69,851)	(79,923)	134,252	49,636	12,346	2,774	17,444	17,072	-	-
School District	400090	Mott/Regent School Dist #1	511	(5,840)	(11,513)	(1,548)	(6,425)	(2,939)	4,883	6,776	91,848	(199,126)	202,466	(94,058)	(20,935)	(5,427)	(12,445)	9,186	(12,249)	-	
School District	400091	United Public School District #7	(585)	2,884	10,629	4,697	(726)	(242)	41,883	(112,039)	(19,026)	3,228	82,296	(113,053)	(48,654)	(15,750)	(6,488)	(12,109)	(14,307)	-	-
School District	400092	Kulm Public School District #7	(504)	(1,057)	2,084	1,726	(24)	1,051	(11,566)	8,746	(62,337)	(2,916)	35,787	(114,529)	(82,424)	(28,327)	(20,523)	(19,244)	(14,330)	-	-
School District	400093	Midway Public School District #128 Dunseith School District #1	6,814 (4,535)	(739) (2.342)	(2,509)	324 3.420	3,094	13,246 4,284	(4,646) 239.818	(27,488) 55,880	60,266 56,810	(2,187)	(201,824)	(224,817) 163,967	(269,069)	(79,753) 50.228	(85,594) 46,089	(77,003) 84 962	(26,719)	-	-
School District	400094	Carrington School District #1	(4,535)	(2,342)	(1,169)	(425)	(2,271)	(387)	11.430	62 887	31.640	(27,701)	169,551	(40.361)	65.528	30,228	22.762	16.962	(5.148)	-	
School District	400096	Glen Ullin Public School #48	(202)	725	(2,196)	2,389	6,498	6,878	(43,007)	(4,940)	20,888	(17,287)	(54,234)	38,680	6,449	52	(1,912)	2,555	5.754	-	
School District	400099	Manvel Public School	(975)	(299)	(167)	(326)	(2,041)	(776)	30,555	29,314	76,767	52,382	(17,572)	(66,267)	(22,916)	8,575	(5,343)	(17,681)	(8,467)		
School District	400100	Maple Valley School District	2,188	(855)	2,659	3,830	3,302	4,552	(34,053)	(5,997)	1,967	(37,347)	(91,662)	(34,142)	(86,541)	(31,613)	(31,035)	(20,155)	(3,738)	-	-
School District	400101	North Border School District # 100	(2,097)	(2,707)	2,795	(3,093)	(2,682)	(3,712)	3,876	28,036	(41,985)	101,926	33,289	(134,140)	(59,295)	(8,983)	(7,536)	(25,368)	(17,408)	-	-
School District	400102	Mckenzie Cty Public School #1	12,771	(18,299)	(5,929)	(8,177)	16,121	(9,799)	298,261	426,328	110,897	251,247	544,513	55,826	510,047	228,925	178,391	96,920	5,811	-	-
School District	400103	Devils Lake Public School	(982)	8,960	7,096	18,497	5,812	13,242	196,574	(185,075)	12,742	(199,686)	70,646	(33,787)	(50,650)	(34,892)	(20,523)	7,358	(2,593)	-	-
School District	400104	Mt Pleasant School Dist #4	(1,032)	(894)	3,023	(428)	(1,434)	(44)	(15,065)	8,025	13,080	71,062	39,730	(43,611)	19,779	16,576	12,321	(3,603)	(5,515)	-	-
School District	400105	Central Cass Public School District #7	(1,392)	(527)	(1,762)	(3,812)	(392)	9,880	184,796	62,819	36,504	202,615	143,790	50,223	219,882	95,323	81,622	35,346	7,591	-	
School District School District	400106 400107	Milnor Public School District #2 Manleton Public School	(1,886) 1 187	(110) 3.217	(935) (437)	2,557 (559)	2,474 (2,483)	2,153 (1,044)	32,670 6.744	(3,345) (20,626)	20,841 3,619	(37,047) 17 704	(16,663) 152,015	(18,322) 78 257	(29,657) 152,787	(10,055) 51,242	(11,832) 51,759	(5,729) 40.033	(2,041) 9,753	-	-
School District	400107	Linton Public School District #36	1,818	2.582	2 161	814	(1.238)	3.391	30.079	(13,167)	(36 411)	(58.760)	39.855	(164.714)	(135.281)	(46,212)	(39.442)	(29 252)	(20 375)		
School District	400100	Tioga Public School District #15	4,515	(3,460)	4.165	1,465	(2,961)	(46)	7,259	961	(55,937)	204,450	331,681	(136,698)	150,075	71.608	74.672	21.063	(17,268)	_	-
School District	400114	Zeeland Public Schools	(99)	(193)	(273)	39	(280)	(351)	2,216	1,826	22,401	(5,402)	9,901	(30,313)	(15,038)	(1,437)	(4,520)	(5,209)	(3,872)	-	
School District	400117	Garrison Public School District #51	2,221	1,258	4,017	2,135	(624)	2,373	(19,909)	34,447	(16,687)	(50,611)	159,490	(117,965)	(17,736)	(1,288)	(1,214)	(634)	(14,600)	-	-
School District	400118	Kenmare Public School District #28	(2,212)	1,152	2,036	3,562	2,467	1,733	(24,522)	(60,618)	(15,011)	(74,121)	(357)	279,710	186,224	40,550	48,330	61,801	35,543	-	-
School District	400119	Lewis & Clark Public Schools	8,883	(126)	(4,520)	(98)	(6,609)	(2,584)	(105,218)	72,075	188,967	(42,710)	178,275	82,366	194,758	85,405	55,251	44,024	10,078	-	
School District	400120	Sw Special Education Unit	1,868	(44)	(133)	(172)	(135)	(717)	(7,852)	(25,431)	1,804	404	(2,783)	27,399	17,732	3,646	5,342	5,374	3,370	-	
School District	400121	North Valley Career & Technology Center	(546)	(397)	(393)	166	(298)	(657)	2,708	2,163	12,928	(62,874)	46,652	21,964	22,280	4,158	3,595	11,836	2,691	-	-
School District School District	400122 400123	Dakota Prairie Public School Beach Public School District #3	2,214 4.488	5,835	(2,007)	(495)	296 1.847	1,080	(21,435)	(21,347)	128,178	(807)	(97,674)	(55,378) 96.001	(69,967) 6.387	(9,923)	(26,240)	(26,946) 7.948	(6,858)	-	-
School District School District	400123	Rolette Public School District #3	4,488 (3,352)	5,728 1,566	3,252 1,488	2,553 15	768	(6,599) 3,356	(110,254) 33,001	(90,481) 34.581	53,540 (15,977)	(73,769) (57.810)	(76,587) (26,546)	96,001 39,932	6,387 (4,197)	(6,438) (7,805)	(6,413) (7.321)	7,948 5,461	11,290 5.468	-	-
School District	400124	Drake Public School District	(3,332)	(2,668)	(1,388)	(389)	(633)	(601)	(371)	60 157	2 386	(68,992)	428	(32,069)	(47,942)	(16,808)	(19,839)	(7,169)	(4,126)	-	
School District	400137	New Salem Almont School District #49	(2,110)	51	1,724	1,169	5,847	(838)	77,549	16,349	49,339	(26,490)	(71,342)	(1,812)	(36,168)	(8,654)	(16,454)	(10,726)	(334)	-	
School District	400138	Max Public School	(456)	677	1,349	(70)	545	(2,610)	1,378	(32,236)	1,303	6,209	(6,922)	56,797	39,296	9,857	11,749	10,847	6,843	-	-
School District	400139	East Central Special Education Unit	(4,034)	(786)	(3,617)	2,211	(1,305)	1,951	27,751	15,849	30,279	(86,266)	76,980	13,392	30,683	8,374	5,292	15,078	1,939	-	-
School District	400140	North Sargent School District #3	267	(2,736)	444	(313)	1,365	(1,387)	58,758	3,950	(32,024)	6,873	(19,196)	7,452	(10,524)	(7,003)	(2,848)	(1,438)	765	-	
School District	400141	Wahpeton Public School District 37	3,451	(2,897)	8,209	10,341	2,838	2,599	31,567	(56,370)	(89,113)	64,488	174,796	10,683	117,989	35,870	50,018	30,423	1,678	-	-
School District	400142	Medina Public School District #3	(476)	(895)	(579)	681	(833)	(1,820)	5,302	33,188	3,235	1,562	40,122	156,702	147,693	45,535	42,677	39,919	19,562	-	-
School District	400143	Pingree-Buchanan School District	(653)	4,677	(3,330)	10	(617) (648)	(1,004)	21,943	(125,898)	92,267	(61,715)	43,440	1,569	13,508	4,280	2,397	6,758	73	-	
School District	400144 400145	West River Student Services Leeds Public School District 6	1,510 816	(272)	(1,911)	382 984	(1,726)	1,437	(2,739)	(17,243) 29,199	60,150 32,140	(30,669) 62,704	87,648 (70,557)	(37,429)	23,073 22,055	14,063 14,068	7,936 6,206	5,618	(4,544) 4,756	-	-
School District	400143	Sawver Public School	1.270	817	1.802	(63)	(591)	(845)	(12,150)	(13,100)	(21,923)	8,513	40.943	135,970	126,414	35.018	38.564	35.767	17.065		
School District	400147	Wilmac Multidistrict Special Education Unit	(2,197)	585	2,689	(12,837)	(3,112)	13,914	33,063	45,779	(163,995)	526,707	385,558	(616,460)	(86,326)	27,005	35,121	(72,354)	(76,098)	-	
School District	400149	Great Northwest Education Cooperative	287	(163)	143	32	(423)	2,381	15,485	(29,180)	(14,860)	3,788	(1,891)	761,245	591,211	162,076	166,255	166,438	96,442	-	-
School District	400150	Anamoose Public School District #14	(830)	(379)	(995)	2,508	307	(1,105)	(3,373)	18,233	1,036	(11,559)	64,402	21,180	50,908	17,565	16,398	14,410	2,535	-	-
School District	400151	South Prairie School District #70	(2,209)	5,274	(1,805)	5,177	(3,178)	536	4,249	(4,892)	59,102	(76,906)	152,175	(60,327)	25,343	14,674	8,195	10,025	(7,551)	-	-
School District	400152	South East Education Cooperative	4,323	3,522	(8,374)	2,258	(3,782)	(12,851)	344,220	20,981	216,953	155,362	260,785	650,116	759,624	267,118	233,010	179,015	80,481	-	-
School District	400153	South Heart Public School District #9	(1,199)	(642)	(2,747)	2,747	(1,305)	666	76,562	21,808	118,880	30,903	62,351	(69,629)	23,955	28,348	9,923	(5,605)	(8,711)	-	-
School District	400154	Sargent Central Public School District #6	-	-	(5,047)	30	(444)	(880)	-		321,206	(76,203)	13,219	29,585	76,428	53,423	11,131	8,249	3,625	-	-
School District	400155	Fairmount Public School	-	-	(2,093)	(2,147)	171	(155)	-	-	119,543	13,981	29,275	59,972	96,623	43,995	27,447	17,628	7,553	-	-
School District School District	400156 400157	South Central Prairie Special Education Unit Pembina Special Education Cooperative	-	-		(549)	(328)	(611) (331)	-			148,124 85,094	4,906 14,218	859 (7,956)	60,014 34 595	31,154 18,532	28,064 16,750	764 360	32 (1,047)	-	-
Jenoor District	400137	· cmomo opecial concation cooperative	-	-	-	37	(212)	(221)	-		-	03,034	14,218	(7,530)	34,333	10,332	10,730	300	(1,04/)	-	

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



Main System (Concluded)

		During Year Ending Recognition Period	2017	2018	2019	2020	2021	2022 4.5782	2017	2018	2019	2020	2021	2022 5	Schedule of Deferred Out	flows/(Inflows) Fro	m Changes in Proportio	on and Differences b	etween Employer Co	ntributions and Share of	Contributions
Employer Type	Employer ID	Employer				utions and Share		15702	3.311		hanges in Propor		4.7334	4.5702	Total Deferred	2023	2024	2025	2026	2027 Th	hereafter
School District	400158	Central Regional Education Association	5 - 5		- \$	182 \$	7,551 \$		- \$	- 5		783,460 \$			\$ 368,386 \$	168,123 \$	151,705 \$	19,395 \$	29,163	- \$	
School District School District	400159 400160	Oberon Public School #16 Elgin/New Leipzig Public School				(2,681)	5,484 (987)	(1,043) (542)				104,711	196,650 193,885	(89,034) 86.550	85,852 178,614	43,863 59,539	41,723 59,539	11,643 48,672	(11,377) 10,864		
School District	400161	Williston Basin School District #7	-					31,871						15,839,405	12,404,569	3,466,707	3,466,707	3,466,707	2,004,448		
School District School District	400162 400163	Morton Sioux Special Education Unit Nedrose Public School						4,185 (9,779)						1.385.718	3,271 1.075.398	914 300.541	914 300.541	914 300.541	529 173.775		
Political Subdivision	500002	Cass County Water Resource District	956	(766)	(398)	(963)	728	(932)	33,255	(1,999)	1,967	(58,409)	624	3,623	(19,953)	(11,161)	(9,927)	796	339		
Political Subdivision Political Subdivision	500003 500005	Walsh County Water Resource District Ramsey County Soil Conservation District	428 87	(269) (789)	(140) (161)	(39) 3,217	(274) 797	923 83	(2,207) (14,542)	2,518 51,440	2,758 9,961	(6,183) (50,950)	(24,619) 67,542	(27,736) 4,464	(36,944) 30,716	(11,720) 11,375	(12,125) 7,186	(9,714) 11,580	(3,385) 575		
Political Subdivision	500006	James River Soil Conservation District	(92)	(143)	(96)	356	(501)	2,283	775	663	2,269	299	(4,977)	(57,675)	(45,639)	(12,670)	(13,024)	(12,949)	(6,996)		
Political Subdivision	500007	Burleigh County Soil Conservation District	(732)	(2,916)	(341)	1,928	(586)	276	(17,407)	45,384	442	(24,251)	62,315	11,879	39,736	14,370	11,611	12,220	1,535		
Political Subdivision Political Subdivision	500008 500009	Traill County Water Resource District Grafton Park District	1,530	(142) 4.216	(93) (767)	11 37	200 (1.228)	638 (408)	(40,021) 5.658	2,460 (63.502)	(803) 93.186	(2,942)	232 10.740	(49,009) (1,812)	(38,735) 20,235	(11,070) 13.899	(11,060) 5.629	(10,498) 987	(6,107) (280)		
Political Subdivision	500010	Cass County Soil Conservation District	(275)	(505)	135	85	(560)	(949)	5,042	(4,325)	(18,142)	17,547	(7,725)	8,311	3,101	(325)	2,173	323	930		
Political Subdivision Political Subdivision	500013 500016	Lake Metigoshe Recreation Service District Greater Ramsey Water District	(2,149)	44 1.973	30 (1,247)	(637) 150	(61) (1,015)	154 (1,728)	36,900 5.659	(2,797) (23.576)	(1,210) 57.625	3,736 (5.676)	(14,308) 5.673	10,683 17.781	881 25.036	(468) 12.430	(162) 6.349	142 4.228	1,369 2.029		
Political Subdivision	500017	Carnegie Regional Library	17	242	(942)	(885)	(141)	(60)	(20,509)	2,134	21,318	3,749	7,368	(7,844)	4,193	4,434	1,366	(607)	(1,000)		
Political Subdivision Political Subdivision	500018	Griggs County Public Library	(427) (4.968)	(150) (596)	321 (4.758)	16 5.660	(114)	1,041	9,467 63.857	10,793	(18,270) 35,387	(1,002)	1,249 63 368	(25,905)	(22,679)	(7,996) 4.665	(6,287)	(5,256)	(3,140)		
Political Subdivision	500019	R & T Water Supply Commerce Authority Consolidated Waste Ltd	(4,968)	(1,229)	1,794	(677)	(651)	(340)	10,052	(19,597) 2,384	(30,476)	35,941	(13,326)	10,907	7,028	1,197	4,353	(2,186) 143	(7,091) 1,335		
Political Subdivision	500023	Walsh County Housing Authority	(39)	(74)	(48)	12	(76)	(126)	(301)	(173)	(419)	(2,135)	(767)	(728)	(2,106)	(904)	(778)	(318)	(106)		
Political Subdivision Political Subdivision	500024 500025	Williams County Soil Conservation District Bowman City Park Board	(103) 95	(2,282)	(2,441) 1,437	2,075 859	(2,341)	196 1.230	3,608 (1,725)	51,094 42.770	64,269 (45.034)	(75,071) (299)	152,318 9.741	17,015 13.634	90,358 9.490	35,966 (7)	25,221 3,001	26,996 4.620	2,175 1.876		
Political Subdivision	500023	Stark County Council on Aging/Elder Care		(2,045)	1,437	639	(880)	(14,501)	(1,725)	42,770	(45,034)	(299)	5,741	1,125,638	868,435	242,702	242,702	242,702	140,329		
Political Subdivision	500028	Williston Housing Authority	4,869	(616)	766	820	480	4,160	(81,392)	34,726	(23,192)	1,315	(34,431)	(21,161)	(34,884)	(12,127)	(11,636)	(8,972)	(2,149)		
Political Subdivision Political Subdivision	500030 500031	Minot Rural Fire Department Central Plains Water District	(205)	(431)	(301)	552 (509)	(833) (729)	(492)	12,095 (17,826)	5,084 31.304	6,202 24,402	3,332 325	67,168 5.513	69,573 9,824	95,578 17.140	31,369 9.392	30,116 4.039	25,368 2.622	8,725 1.087		
Political Subdivision	500033	Ransom County Soil Cons Dist	(74)	(151)	(200)	1,101	(1,353)	(1,842)	31	980	3,747	(26,022)	36,126	59,356	56,297	15,557	15,526	17,952	7,262		
Political Subdivision Political Subdivision	500038 500040	Jamestown Regional Airport Fargo Park District	(187)	(355)	(1,718) (10,718)	(2.144)	(572) (6.995)	(969) (13,407)	4,494 549.666	1,413 283.831	75,743 241.321	(3,944) 228.805	(7,243) 220.146	7,900 162.809	17,312 403.854	13,204 188.369	2,930 130.955	303 65,660	875 18.870		
Political Subdivision	500045	Dunseith Community Nursing Home	12,435	3,903	(10,146)	3,196	12,399	14,152	(274,092)	(25,787)	71,263	31,163	(307,366)	(363,440)	(416,955)	(121,648)	(129,198)	(121,997)	(44,112)		
Political Subdivision Political Subdivision	500047 500049	Mercer County Soil Conservation District West Fargo Park District	3,800	(203) (5.122)	(176) (2.705)	32 (568)	(1,649) (3,198)	(217) (10.225)	(47,488) 103.713	37,397 61.676	5,970 45.697	(5,715) 67.820	54,466 49.613	9,619 131.058	39,854 161.930	15,966 62.370	12,463 50.715	10,239 33,584	1,186 15.261		
Political Subdivision Political Subdivision	500049	West Fargo Park District Stutsman County Housing Authority	(3,860)	(5,122)	(2,705)	(568)	(3,198)	(2.086)	103,713 3.094	61,676 (5.584)	45,697 29.953	67,820 70.632	49,613 58.658	131,058	161,930 168.676	62,370 59.864	50,715 54.728	33,584 37.538	15,261 16.546		
Political Subdivision	500054	Grand Forks County Water Resource District	715	(139)	(89)	13	(4,881)	35,342	(13,733)	12,053	(303)	(1,940)	95,319	(6,332)	74,954	25,875	25,066	20,351	3,662		
Political Subdivision Political Subdivision	500055 500056	Southeast Region Career & Technology Center Cavalier County Job Development Authority	(125) (61)	(490) (118)	(208) (78)	1,543 20	(267) (128)	1,496 (225)	1,347 896	29,843 1,076	1,036 128	(43,322) (2,629)	1,320 (910)	23,178 5,099	6,131 2,286	(540) 395	(2,001) 374	5,554 903	3,118 614		
Political Subdivision	500057	Barnes County Soil Conservation District	2,508	(188)	(128)	31	(128)	(298)	(45,921)	1,884	2,141	(5,350)	(6,512)	(11,767)	(14,754)	(4,631)	(4,925)	(3,673)	(1,525)		
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	3,377	3,377	3,461	3,546	3,903	3,476	(37,261)						7,434	3,222	2,410	1,362	440		
Political Subdivision Political Subdivision	500061 500063	Ward County Water Resource District Southwest Water Authority	(45)	(86) 18.417	(57) (17.996)	15 7.624	(95) 1.195	(155) 12.673	(293) 108.684	211 (83.733)	(268) (114.935)	(1,510) (198.839)	268 48.471	(1,139)	(1,559) (450.013)	(603) (161,474)	(536) (134.073)	(258) (95.057)	(162) (59.409)		
Political Subdivision	500068	Burleigh County Council On Aging	1,277	(4,839)	(489)	3,598	(3,799)	3,342	82,775	7,545	28,230	17,860	232,206	19,051	164,600	62,998	58,491	40,282	2,829		
Political Subdivision Political Subdivision	500072 500080	Watford City Park District Western & Central Stark Soil Conservation District	8,330 123	(1,423) (271)	4,570 (196)	(2,837) (2,123)	2,839 41	(11,408) 796	136,384 (838)	108,069 2,230	(489) 2,607	323,259 49,843	168,160 1,588	262,639 (8,685)	428,296 13,991	165,274 8,972	149,921 7,486	81,370 (1,470)	31,731 (997)		
Political Subdivision	500080	Ramsey County Housing Authority	499	(1,797)	(147)	3,300	4,381	1,649	11,376	(12,408)	6,179	20,112	(141,810)	51,101	(28,684)	(12,662)	(12,913)	(9,771)	6,662		
Political Subdivision	500082	Grand Forks Public Library	(2,204)	(2,550)	(6,495)	855	(1,870)	(1,334)	30,223	5,940	291,777	2,890	39,694	15,689	103,456	66,295	26,354	8,996	1,811		
Political Subdivision Political Subdivision	500084	Rolette County Soil Conservation District Jamestown Parks And Recreation District	(99) (4,272)	15 (1,035)	(73) (1,921)	(102) (7,027)	(112) 1.926	(69) 8,420	926 136,351	(1,903) 224,193	2,514 70,064	2,343 124,654	(1,409) (80,922)	1,102 (128,331)	1,241 (60,474)	683 10,954	440 (17,853)	(11) (38,432)	129 (15,143)		
Political Subdivision	500091	Ramsey County Water Resource District	(40)	(268)	(49)	(12)	1,243	(98)	10,283	1,634	(81)	(1,198)	(55,233)	38,419	(1,625)	(3,207)	(3,263)	4	4,841		
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(434)	(791)	(524)	1,950	(660)	899	17,686	(9,409)	(116)	(105,180)	(7,439)	(85,635)	(111,823)	(42,190)	(39,169)	(19,764)	(10,700)		
Political Subdivision Political Subdivision	500108 500109	North Dakota Firefighters Association James River Valley Library System	4,487 1,297	(2,926) (506)	(281) 611	71 (1,202)	(473) (951)	(794) (2,951)	(53,734) (21,502)	30,054 4,085	23,483 6,877	(4,322) 57,550	1,177 (607)	3,773 37,354	8,726 49,891	6,389 20,382	1,203 17,893	759 7,273	375 4,343		
Political Subdivision	500110	Grand Forks Park District	1,764	(1,779)	(438)	8,226	3,329	(3,737)	75,777	130,031	83,051	(107,874)	64,938	274,928	242,367	78,692	59,610	69,814	34,251		
Political Subdivision Political Subdivision	500111 500112	Mcintosh County Housing Authority Foster County Soil Conservation District	(50)	(89)	(59)	1,945	745	634	(358)	(1,720)	(431)	(45,639) 101.626	(1.802)	3.343	(17,185) 39.948	(9,154) 20.384	(8,031) 18.359	704	501		
School District	500112	Lonetree Special Education Unit	(115)	(220)	(144)	5,063	(44)	(79)	5,930	1,605	(1,617)	(78,247)	(1,802)	2,746	(37,898)	(18,725)	(17,056)	(2,452)	335		
School District	500114	Roughrider Education Services Program (RESP)	(46)	156	(45)	1,885			(1,069)	(1,922)	(2,234)	(35,498)			(13,707)	(7,432)	(6,275)				
Political Subdivision Political Subdivision	500115 500116	Agassiz Water Users District Western Area Water Supply Authority	2.835	9.606	4.787	(256) 21.588	(318) 16.826	(345)	(37.625)	(83,474)	83.865	57,667 (282.645)	194,296 (213,456)	18,042 244.372	148,572 (8.205)	56,704 (30,306)	55,500 (31.554)	34,054 22,836	2,314 30.819		
Political Subdivision	500118	Crosby Park District	8,501	2,745	(1,807)	2,654	280	2,907	64,474	(38,993)	35,678	(41,499)	6,440	(80,816)	(66,649)	(19,843)	(20,988)	(15,977)	(9,841)		
Political Subdivision Political Subdivision	500120 500121	Tri-Cities Joint Job Development Authority Devils Lake Park Board	(2,541)	1,407	(223) (2,689)	60 157	(1,818) 573	(1,432) (1,522)	(8,559) 9.538	(22,404) (13,600)	34,363 (19,398)	6,470 27,636	32,273 (75,213)	9,208 8.162	32,829 (33,592)	14,358 (13,965)	11,070 (10,353)	6,417 (10,114)	984 840		
Political Subdivision	500121	North Central Soil Conservation District	1,863	(553)	(1,433)	(1,152)	123	3,334	(14,628)	3,047	31,931	13,147	(23,995)	(100,707)	(77,711)	(17,885)	(22,560)	(24,969)	(12,297)		
Political Subdivision	500124	Emmons County Soil Conservation District		(757)	581			(1,467)		21,914	(26,532)			67,761	47,169	11,156	13,159	14,480	8,374		
Political Subdivision Political Subdivision	500125 500126	Wahpeton Park Board City Of Bottineau Park Board	(22,753)	(1,069)	654 95	2,293 832	(1,660)	46 2.105	413,484	(6,497) 126.946	(34,398)	48,151 (27,493)	(64,813) 39.159	(15,016) (60,906)	(39,238)	(2.034)	(9,788) (10.132)	(13,571)	(1,890)		
Political Subdivision	500128	Logan County Soil Conservation District	-		(2,490)	(61)	(190)	(326)			64,723	(534)	18,250	(1,102)	24,067	15,194	6,565	2,488	(180)		
Political Subdivision Political Subdivision	500129 500130	Park District - City of New Rockford Traill County Job Development Authority			(773)	19	(124) (3,855)	(443) (1,135)			56,391	(7,264)	250 161,416	(1,009) 7,359	9,519 95,852	8,788 34,646	1,214 34,646	(299) 25,772	(184) 788		
Political Subdivision	500130	Minot Park District			(26,169)	(16,214)	(3,371)	461			539,102	732,198	563,138	211,743	890,000	408,164	321,954	133,082	26,800		
Political Subdivision	500132	Valley City Park District	-		(15,943)	156	2,165	(3,905)			342,548	86,487	(64,831)	158,103	196,537	100,125	52,967	23,971	19,474		
Political Subdivision Political Subdivision	500136 500137	Tioga Park District Municipal Airport Authority of the City of Fargo						(1,135) (54,775)						114,192 1,929,261	88,362 1,465,049	24,695 409,437	24,695 409,437	24,695 409,437	14,277 236,738		
Political Subdivision	500140	Eddy County Soil Conservation District					-	(120)		-				33,470	26,065	7,285	7,285	7,285	4,210		
Political Subdivision Political Subdivision	500141 500142	Kindred Park District Sheridan County Soil Conservation District						(590) (1.028)		-	-		-	26,764 36.944	20,457 28.071	5,717 7.845	5,717 7.845	5,717 7.845	3,306 4.536		
Political Subdivision	500142	Walsh County Job Development Authority						(1,690)						65,520	28,071 49,888	13,942	13,942	13,942	4,536 8,062		
Political Subdivision	500041	Bismarck Rural Fire Protection	(640)	(1,244)	35,079				12,096	14,619	(574,210)		-		(128,805)	(101,319)	(27,486)				
Political Subdivision Political Subdivision	500059 500123	Traill Rural Water District Williston Rural Fire Protection District #1	385 (73)	(361) (196)	8,103 438				12,419 42.944	20,962 22,702	(146,587) (90,614)				(31,783) (20,011)	(24,724) (15,415)	(7,059) (4,596)				
State	030500	Tobacco Prevention/Control Committee	46,838	()			-		(545,132)		-										
Political Subdivision	500127	Bottineau County Water Resource District			4,035										971	766	205				
City Political Subdivision	200079 500117	City of Scranton Red River Joint Water Resource District																			
Political Subdivision	500039	Pierce County Soil Conservation District		-	-		-		(35,218)		-		-				-				
		Total Main System	\$ 738.712 \$	(2.188.108) <	1.430.487 5	736.869 <	535.106	519,317 \$	(43) \$	51 5	(70) \$	76 \$	(21) \$	(96)	\$ 1,179,193 \$	482.830 S	434.456 S	196,290 \$	65.617 \$		
				, ,,, 7		, 7	, 4	,	(/ -/		(1-4)		() 4	(-0)	,,	,		, 7	,		

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



Judges

		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred C	Outflows/(Inflows) Fr	om Changes in Propor	tion and Differences	between Employer (Contributions and Sh	are of Contributions
		Recognition Period	4.3761	4.2897	4.4649	4.4255	4.2770	4.0420	4.3761	4.2897	4.4649	4.4255	4.277	4.0420							
Employer Type	Employer ID	Employer	Differ	ences between	mployer Contrib	utions and Share	e of Contributio	ns		Ch	hanges in Propor	tionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
State	018000	ND Supreme Court	\$ - 5	5 - 5	- \$	(95,949) \$	- :	(10,945)	\$ - 5	- \$	- \$	- \$	- \$		\$ (39,143) \$	(24,389)	(11,933) \$	(2,708)	(113)	\$ -	\$ -
	Total Judges System		\$ - :	5 - 5	- \$	(95,949) \$	- :	(10,945)	\$ - \$	- \$	- \$	- \$	- \$		\$ (39,143) \$	(24,389)	(11,933) \$	(2,708)	(113)	\$ -	\$ -

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



Public Safety with Prior Main System Service

															Schedule of Defe	rred Outflows/(Inflov	vs) From Changes in F	Proportion and Differe	ences between Empl	oyer Contributions	and Share of
		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022				Contributions		•	
		Recognition Period	5.7816	5.8355	5.9581	6.1352	6.7228	6.4415	5.78	5.8355	5.9581	6.1352	6.7228	6.4415							
Employer Type	Employer ID	Employer	Differe	nces between E	mployer Contribu	itions and Share	of Contributions			c	hanges in Propor	tionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200010	City Of Cavalier	\$ 2,479 \$	945 \$	(1,688) \$	(158) \$	1,348 \$	(1,609)	\$ (7,646) \$	(631) \$	(8,065) \$	(9,383)	(12,626) \$	916	\$ (16,544) \$	(4,934) \$	(4,909) \$	(3,341) \$	(1,997)	(1,318)	\$ (45)
City	200014	City of Grand Forks		- '			(400,557)	(13,606)					3,372,505	(48,606)	2,035,254	432,412	432,412	432,412	432,412	309,870	(4,264)
City	200016	City Of Ellendale	(638)	533	409	(887)	917	(416)	329	(3,339)	(3,149)	(1,974)	(10,727)	(68)	(10,065)	(2,861)	(2,440)	(2,000)	(1,599)	(1,131)	(34)
City	200028	City Of Thompson	(813)	797	(145)	(65)	487	(141)	8,898	(1,606)	(1,567)	(1,093)	(5,409)	642	(4,304)	(1,244)	(1,120)	(843)	(678)	(452)	33
City	200029	City Of Williston	17,579	(21,355)	13,782	(135,941)	57,891	(21,964)	(24,029)	740,973	(48,529)	229,828	(1,002,692)	(71,618)	(603,189)	(42,561)	(145,349)	(139,762)	(152,996)	(116,107)	(6,414)
City	200030	City Of Bowman	1,904	(523)	912	5,480	907	(3,024)	(8,117)	737	(2,208)	(17,485)	(2,745)	(3,071)	(12,970)	(3,365)	(3,382)	(3,176)	(1,482)	(1,146)	(419)
City	200055	City of Watford City	-	-	-	-	25,977	(4,417)	-	-	-	-	501,632	4,730	370,911	78,530	78,530	78,530	78,530	56,772	19
City	200070	City Of Powers Lake	(1,483)	352	1,685	(1,893)	961	3,946	(393)	(7,227)	(13,865)	8,548	(10,834)	(16,266)	(18,931)	(5,326)	(4,257)	(2,297)	(3,237)	(2,972)	(842)
City	200083	City of Grafton	-	-	-	-	-	(15,232)	-	-	-	-	-	80,694	55,299	10,163	10,163	10,163	10,163	10,163	4,484
City	200085	City of Lincoln	-	-	-	(17,494)	(952)	(1,063)	-	-	-	80,176	(7,584)	3,925	28,453	9,391	9,391	9,391	554	(472)	198
City	200089	City of Surrey	-	-	-	(16,547)	3,400	(2,459)	-	-	-	42,844	(51,749)	14,180	(10,625)	(1,086)	(1,086)	(1,086)	(4,791)	(3,377)	801
City	200094	City of West Fargo	-	-	(145,777)	(26,321)	21,637	9,336	-	-	805,919	(72,374)	(101,518)	34,906	147,777	89,696	85,056	(21,101)	(7,187)	(1,721)	3,034
City	200103	City Of Burlington	(686)	728	554	(1,949)	(487)	(1,070)	(237)	(2,235)	(5,960)	(4,355)	7,154	64	(1,382)	(1,316)	(1,063)	(192)	700	559	(70)
County	300001	Adams County	(1,374)	672	7,083	(1,375)	7,636	(3,739)	801	(3,026)	(28,049)	1,111	(27,011)	11,335	(14,558)	(5,604)	(5,117)	(1,746)	(1,709)	(904)	522
County	300003	Benson County	(1,116)	(600)	2,313	1,894	6,668	(385)	1,164	(7,864)	(6,397)	(12,809)	(25,845)	21,462	(3,802)	(3,259)	(2,019)	(1,360)	178	1,213	1,445
County	300004	Billings County	-	-	-	-	-	(23,007)	-	-	-	-	-	89,021	55,766	10,248	10,248	10,248	10,248	10,248	4,526
County	300006	Bowman County	(1,350)	178	(1,624)	2,381	2,454	(361)	(139)	(25,022)	5,343	(16,524)	(10,066)	4,674	(11,269)	(5,702)	(2,168)	(2,767)	(775)	(150)	293
County	300009	Cass County	(28,416)	38,267	45,569	(53,797)	106,111	(52,416)	(11,078)	(240,993)	(230,622)	(226,921)	(1,050,917)	35,435	(911,371)	(249,014)	(218,687)	(188,929)	(149,362)	(104,214)	(1,165)
County	300013	Dunn County	(348)	(9,904)	21,640	(5,029)	14,092	8,051	(15,370)	(10,859)	(38,905)	(34,828)	(38,744)	(45,763)	(78,190)	(21,889)	(18,793)	(16,018)	(10,403)	(8,505)	(2,582)
County	300016	Foster County	-	-	(11,362)	(1,850)	432	931	-	-	36,514	(1,488)	(11,530)	(553)	(915)	2,085	1,911	(2,136)	(1,666)	(1,133)	24
County	300020	Griggs County	(871)	153	(181)	(1,484)	1,251	(2,245)	(540)	(8,725)	(4,520)	(3,095)	(15,613)	713	(16,497)	(5,136)	(3,876)	(3,120)	(2,477)	(1,784)	(104)
County	300027	Mckenzie County	(41,415)	(4,675)	18,376	(46,953)	26,724	71,478	70,684	58,505	(53,216)	48,597	(334,462)	(41,199)	(193,513)	(38,949)	(46,406)	(40,806)	(41,038)	(28,387)	2,073
County	300028	Mclean County	(3,630)	3,394	5,274	(10,431)	10,930	(10,065)	27,710	(20,931)	(38,814)	(12,082)	(127,570)	26,824	(92,825)	(26,558)	(23,812)	(18,417)	(15,247)	(9,938)	1,147
County	300044	Slope County	3,814	4,853	777	(1,051)	577	(163)	(9,748)	(3,058)	(2,633)	(1,621)	(7,217)	(611)	(7,035)	(1,601)	(1,840)	(1,544)	(1,164)	(832)	(54)
County	300045	Stark County	5,566	14,819	6,488	(19,671)	26,969	(557)	(16,083)	(76,928)	(47,876)	16,588	(141,609)	(1,991)	(106,756)	(33,792)	(24,604)	(17,951)	(17,513)	(12,724)	(172)
County	300048	Towner County				(16,057)	2,663	2,081				71,266	(29,431)	(12,039)	996	3,471	3,471	3,471	(4,313)	(4,422)	(682)
County	300050	Walsh County		-	-		(35,473)	6,723		-	-		263,498	(27,145)	142,937	30.748	30.748	30,748	30.748	21,347	(1,402)
County	300051	Ward County	15,474	(18,525)	8,950	(727)	4,177	88,225	9,995	(101,586)	(240,805)	(422)	(57,885)	(152,816)	(186,277)	(74,313)	(55,488)	(18,203)	(18,043)	(15,801)	(4,429)
County	300052	Wells County				(10,610)	168	1,620				48,974	(19,552)	(3,949)	4,020	3,008	3,008	3,008	(2,399)	(2,448)	(157)
County	300053	Williams County	35,459	(14,506)	57,253	(52,151)	50,101	(16,878)	4,362	(163,347)	(46,855)	(23,033)	(473,264)	(66,726)	(428,364)	(111,896)	(86,505)	(88,178)	(77,577)	(58,478)	(5,730)
Political Subdivision	500041	Bismarck Rural Fire Protection	-	-	(49,487)	(5,640)	(3,201)	4,097	-		157,892	(8)	(45,554)	3,522	4.925	11,205	10.440	(6,990)	(6,191)	(4,060)	521
State	012500	Attorney General's Office	(4,344)	16,890	8,565	(75,517)	65,028	(32,486)	(39,926)	(102,860)	(141,370)	(100,809)	(428,015)	164,315	(289,699)	(96,867)	(83,622)	(62,267)	(37,413)	(18,563)	9,033
State of ND	054000	Adjutant General ND National Guard	(3,952)	(1,307)	2.363	(11,913)	13,304	(522)	9.364	(19.978)	(42,263)	(7,629)	(94,619)	(4,936)	(87.880)	(25,869)	(22,542)	(16,127)	(13,374)	(9.592)	(376)
Political Subdivision	500123	Williston Rural Fire Protection District #1	(0,000)	,	4.422	,	.,	,,	.,	/	. ,,	. ,,	. ,,	. ,,	1,454	742	712	,,	, -,,	(-)/	-
		Total Public Safety with Prior Main System Service			,										-,						
		System	\$ (8,161) \$	11,186 \$	(3,849) \$	(505,756) \$	12,140 \$	(11,337)	s 1 S	- s	- \$	(1)	1 5	1	S (259.169) S	(81,443) \$	(82.995) S	(82.386) S	(11.098) 5	(459)	\$ (788)

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

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



Public Safety without Prior Main System Service

															Schedule of Deferre	ed Outflows/(Inflow	s) From Changes in Pi	roportion and Differe	nces between Emplo	yer Contributions a	nd Share of
		During Year Ending	2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022				Contributions			
		Recognition Period	4.8165	4.7417	5.3789	5.6463	5.4903	5.7217	4.8165	4.7417	5.3789	5.6463	5.4903	5.7217							
Employer Type	Employer ID	Employer	Differ	ences between E	mployer Contrib	utions and Share	of Contributions	<u> </u>		Ch	anges in Proport	ionate Share			Total Deferred	2023	2024	2025	2026	2027	Thereafter
City	200007	City of Beulah	\$ - 5	\$ - \$	- \$	(6,631) \$	(431) \$	4,451	\$ - \$	- \$	- \$	(20,559) \$	171 \$	(5,372)	\$ (13,668) \$	(5,024) \$	(5,024) \$	(3,318) \$	(186)	(116)	\$ -
City	200027	City of Mandan	(14,080)	2,663	24,863	(28,651)	(8,452)	16,332	(87,986)	9,472	35,306	15,420	1,258	(37,821)	(13,084)	3,777	(3,170)	(6,582)	(4,400)	(2,709)	
City	200043	City of Dickinson			(80,964)	(34,785)	(1,813)	18,224			(348,776)	11,277	2,484	(21,137)	(123,160)	(84,444)	(34,820)	(3,080)	(448)	(368)	
City	200096	City Of Valley City	-	-	-	-	-	(32,299)		-	-	-	-	62,448	24,880	5,269	5,269	5,269	5,269	3,804	
City	200097	City Of Devils Lake	1,401	(1,734)	9,726	(9,695)	7,580	(4,513)	9,640	(23,460)	63,187	2,410	(1,197)	(9,289)	7,945	11,016	2,599	(2,084)	(1,844)	(1,742)	
City	200118	City of Berthold	(286)	73	694	(738)	313	390	420	(970)	4,006	419	(102)	(751)	890	793	249	(64)	(42)	(46)	
City	200126	City of Garrison	-	-	-	(4,031)	(114)	(1,038)		-	-	(4,742)	90	3,039	(2,476)	(1,208)	(1,208)	(657)	346	251	
County	300002	Barnes County	(5,212)	198	10,582	(8,090)	(2,870)	9,577	12,137	(3,780)	68,137	(4,779)	(2,459)	(4,137)	15,249	12,336	3,245	(1,494)	477	685	
County	300030	Morton County	23,679	2,096	31,004	(21,493)	(4,232)	10,233	52,993	21,837	148,165	(3,010)	1,795	(35,927)	11,694	24,035	3,344	(7,738)	(4,708)	(3,239)	
County	300040	Rolette County	(2,125)	(2,688)	7,823	(5,955)	12,170	7,206	12,797	(3,100)	57,244	4,226	(3,068)	(6,085)	22,579	13,645	6,130	1,655	1,008	141	
County	300041	Sargent County	-	-	(7,667)	(2,828)	(1,376)	1,644		-	(27,269)	(662)	1,030	(5,767)	(14,214)	(7,897)	(3,863)	(1,184)	(752)	(518)	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo				-		(30,209)		-		-		60,798	25,243	5,346	5,346	5,346	5,346	3,859	
		Total Public Safety without Prior Main System																			
		Service System	¢ 2277 €	2 903	(2 020) ¢	(122 907) C	775 C	(2)	e 1 e	(1) ¢			2 6	(1)	c (59 122) c	(22.256) ¢	(21 902) ¢	(12 021) ¢	66 6	2	e .

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



SECTION **F**

GLOSSARY OF TERMS

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 and the present value of future normal costs."

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:

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



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

Fiduciary Net Position

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

GASB

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

Long-Term Expected Rate of Return

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

Money-Weighted Rate of Return

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

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

Municipal Bond Rate

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

Net Pension Liability (NPL)

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

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

Normal Cost

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



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

Real Rate of Return

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

Service Cost

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

Total Pension Expense

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

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

Total Pension Liability (TPL)

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

Unfunded Actuarial Accrued
Liability (UAAL)

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

Valuation Assets

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

