

**NORTH DAKOTA PUBLIC EMPLOYEES  
RETIREMENT SYSTEM**

**SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER**

**YEAR ENDED JUNE 30, 2017**

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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# CliftonLarsonAllen

## INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum  
The Legislative Assembly

Sharon Schiermeister, Interim Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

### **Report on the Financial Statements**

We have audited the accompanying schedules of employer allocations of the Public Employees Retirement System, the Highway Patrolmen's Retirement System, and the Retirement Plan for Employees of Job Services North Dakota (the Plans), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2017, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedules of pension amounts by employer of the Plans, and the related notes.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the

entity's preparation and fair presentation of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Plans as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2017, and our report thereon, dated November 20, 2017, expressed an unmodified opinion on those statements.

### ***Restriction of Use***

Our report is intended solely for the information and use of the System's management, Board of Trustees, employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 23, 2018

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**MAIN SYSTEM**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City Of Alexander	\$ 82,893	0.008120%
City Of Ashley	121,570	0.011909%
City Of Beach	202,365	0.019823%
City Of Belfield	477,282	0.046754%
City Of Berthold	32,619	0.003195%
City Of Bowman	621,269	0.060858%
City Of Burlington	183,489	0.017974%
City Of Carrington	672,438	0.065871%
City Of Carson	71,034	0.006958%
City Of Cavalier	433,564	0.042471%
City Of Cooperstown	175,361	0.017178%
City Of Crosby	189,509	0.018564%
City Of Devils Lake	914,403	0.089573%
City Of Dodge	34,245	0.003355%
City Of Drayton	265,374	0.025996%
City Of Elgin	62,352	0.006108%
City Of Ellendale	316,543	0.031008%
City Of Emerado	72,696	0.007121%
City Of Fargo	29,731,782	2.912473%
City Of Fessenden	42,560	0.004169%
City Of Finley	88,733	0.008692%
City Of Glenburn	59,261	0.005805%
City Of Grafton	1,520,716	0.148967%
City Of Grand Forks	22,226,717	2.177290%
City Of Granville	18,061	0.001769%
City Of Gwinner	150,812	0.014773%
City Of Halliday	121,019	0.011855%
City Of Hankinson	208,154	0.020390%
City Of Harvey	537,115	0.052615%
City Of Harwood	140,093	0.013723%
City Of Hatton	62,574	0.006130%
City Of Jamestown	5,165,421	0.505996%
City Of Kenmare	293,892	0.028789%
City Of Killdeer	918,431	0.089968%
City Of Kulm	74,790	0.007326%
City Of Lakota	205,708	0.020151%
City Of Lamoure	182,670	0.017894%
City Of Larimore	104,993	0.010285%
City Of Lidgerwood	69,684	0.006826%
City Of Lincoln	474,447	0.046476%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City Of Linton	\$ 241,564	0.023663%
City Of Lisbon	443,743	0.043468%
City Of Maddock	132,367	0.012966%
City Of Mapleton	146,544	0.014355%
City Of Mcclusky	35,120	0.003440%
City Of Mcville	114,364	0.011203%
City Of Medora	271,940	0.026639%
City Of Michigan	53,616	0.005252%
City Of Minto	82,692	0.008100%
City Of Mohall	145,446	0.014248%
City Of Mott	115,525	0.011317%
City Of Napoleon	72,060	0.007059%
City Of Neche	40,800	0.003997%
City Of New England	100,819	0.009876%
City Of New Leipzig	26,076	0.002554%
City Of New Rockford	201,411	0.019730%
City Of New Salem	120,851	0.011838%
City Of New Town	908,631	0.089008%
City Of Northwood	272,766	0.026720%
City Of Oakes	581,811	0.056993%
City Of Park River	448,778	0.043961%
City Of Pembina	91,905	0.009003%
City Of Powers Lake	39,744	0.003893%
City Of Ray	205,367	0.020117%
City Of Regent	63,186	0.006190%
City Of Rhame	48,571	0.004758%
City Of Rolla	348,887	0.034176%
City Of Rugby	579,756	0.056792%
City Of Sherwood	31,974	0.003132%
City Of Stanley	690,633	0.067653%
City Of Surrey	439,211	0.043024%
City Of Thompson	125,225	0.012267%
City Of Tioga	811,141	0.079458%
City Of Towner	61,385	0.006013%
City Of Underwood	84,978	0.008324%
City Of Velva	163,395	0.016006%
City Of Wahpeton	2,157,055	0.211301%
City Of Walhalla	264,847	0.025944%
City Of Watford City	3,475,104	0.340415%
City Of West Fargo	7,640,904	0.748489%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City Of Westhope	\$ 165,641	0.016226%
City Of Williston	12,910,430	1.264683%
City Of Wilton	139,410	0.013656%
City Of Wishek	227,190	0.022255%
Adams County	970,223	0.095041%
Barnes County	3,161,045	0.309650%
Benson County	1,819,111	0.178197%
Billings County	2,712,967	0.265757%
Bottineau County	3,181,754	0.311679%
Bowman County	1,545,386	0.151383%
Burke County	1,587,088	0.155468%
Burleigh County	15,842,687	1.551922%
Cass County	16,191,432	1.586084%
Cavalier County	2,015,477	0.197433%
Dickey County	1,760,080	0.172414%
Divide County	2,572,859	0.252033%
Dunn County	3,863,883	0.378499%
Eddy County	899,207	0.088085%
Emmons County	1,386,606	0.135829%
Foster County	1,165,598	0.114180%
Grand Forks County	15,126,744	1.481789%
Grant County	1,142,228	0.111891%
Griggs County	771,085	0.075534%
Hettinger County	1,165,262	0.114147%
Lamoure County	1,742,201	0.170663%
Logan County	762,428	0.074686%
Mchenry County	1,380,298	0.135212%
Mcintosh County	1,083,094	0.106098%
Mckenzie County	10,108,894	0.990249%
Mclean County	4,177,064	0.409178%
Mercer County	3,532,831	0.346070%
Morton County	5,950,848	0.582935%
Mountrail County	6,416,796	0.628578%
Nelson County	1,495,567	0.146503%
Oliver County	746,193	0.073096%
Pembina County	2,893,300	0.283423%
Pierce County	2,306,229	0.225914%
Ramsey County	3,435,357	0.336521%
Ransom County	1,535,953	0.150459%
Renville County	1,316,790	0.128990%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Richland County	\$ 5,741,187	0.562397%
Rolette County	2,122,812	0.207947%
Sheridan County	603,025	0.059071%
Slope County	546,791	0.053563%
Stark County	5,905,904	0.578532%
Steele County	963,888	0.094421%
Stutsman County	6,410,102	0.627922%
Towner County	1,096,705	0.107431%
Traill County	2,964,411	0.290388%
Walsh County	3,363,712	0.329503%
Ward County	10,191,403	0.998332%
Wells County	1,543,178	0.151167%
Williams County	10,497,172	1.028284%
Cavalier County Health Dist	117,468	0.011507%
Central Valley Health Unit	1,159,988	0.113630%
City-County Health District	537,849	0.052687%
Custer Health Unit	1,384,473	0.135621%
Dickey County Health District	191,790	0.018787%
Emmons County Public Health	172,136	0.016862%
First District Health Unit	2,294,541	0.224769%
Garrison Diversion Conservancy District	1,786,725	0.175024%
Kidder County District Health Unit	42,272	0.004141%
Lake Region District Health Unit	784,916	0.076889%
McIntosh District Health Unit	66,088	0.006474%
Nelson-Griggs District Health Unit	140,532	0.013766%
Rolette County Public Health	420,392	0.041181%
Sargent County District Health Unit	103,736	0.010162%
Southwestern District Health Unit	1,274,746	0.124872%
Towner County Public Health Unit	81,170	0.007951%
Traill District Health Unit	164,748	0.016138%
Upper Missouri Health Unit	1,005,563	0.098503%
Walsh County Health District	253,360	0.024819%
Wells County Dist Health Unit	204,870	0.020069%
Barnes County Soil Conservation District	74,317	0.007280%
Bismarck Rural Fire Protection	488,211	0.047824%
Bowman City Park Board	83,766	0.008206%
Burleigh County Council On Aging	665,329	0.065174%
Burleigh County Soil Conservation District	159,776	0.015651%
Carnegie Regional Library	57,459	0.005629%
Cass County Soil Conservation District	209,391	0.020512%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Cass County Water Resource District	\$ 242,952	0.023799%
Cavalier County Job Development Authority	46,734	0.004578%
Central Plains Water District	177,227	0.017361%
Consolidated Waste Ltd	146,178	0.014319%
Crosby Park District	83,147	0.008145%
Devils Lake Basin Joint Water Resource Board	-	0.000000%
Devils Lake Park Board	373,530	0.036590%
Dunseith Community Nursing Home	932,995	0.091395%
Fargo Park District	3,130,157	0.306625%
Grafton Park District	162,360	0.015904%
Grand Forks County Water Resource District	36,350	0.003561%
Grand Forks Park District	1,698,443	0.166376%
Grand Forks Public Library	603,983	0.059165%
Grand Forks-E Grand Forks Metropolitan Planning	330,435	0.032369%
Greater Ramsey Water District	335,133	0.032829%
Griggs County Public Library	45,340	0.004441%
James River Soil Conservation District	55,334	0.005420%
James River Valley Library System	308,456	0.030216%
Jamestown Parks And Recreation District	347,250	0.034016%
Jamestown Regional Airport	142,066	0.013917%
Lake Metigoshe Recreation Service District	158,010	0.015478%
Mcintosh County Housing Authority	37,992	0.003722%
Mercer County Soil Conservation District	36,252	0.003551%
Minot Rural Fire Department	149,384	0.014633%
North Central Soil Conservation District	69,480	0.006806%
North Dakota Firefighters Association	117,727	0.011532%
Pierce County Soil Conservation District	-	0.000000%
R & T Water Supply Commerce Authority	484,665	0.047477%
Ramsey County Housing Authority	235,564	0.023075%
Ramsey County Soil Conservation District	15,760	0.001544%
Ramsey County Water Resource District	30,880	0.003025%
Ransom County Soil Cons Dist	55,904	0.005476%
Rolette County Soil Conservation District	33,852	0.003316%
Southeast Region Career & Technology Center	95,078	0.009314%
Southeast Water Users District	482,151	0.047231%
Southwest Water Authority	2,919,708	0.286009%
Stutsman County Housing Authority	138,270	0.013545%
Traill County Water Resource District	54,630	0.005351%
Traill Rural Water District	106,330	0.010416%
Tri-Cities Joint Job Development Authority	129,606	0.012696%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Wahpeton Park Board	\$ 533,233	0.052235%
Walsh County Housing Authority	29,820	0.002921%
Walsh County Water Resource District	47,478	0.004651%
Ward County Water Resource District	34,730	0.003402%
Watford City Park District	495,203	0.048509%
West Fargo Park District	1,083,177	0.106106%
Western & Central Stark Soil Conservation District	100,664	0.009861%
Western Area Water Supply Authority	983,750	0.096366%
Williams County Soil Conservation District	49,619	0.004861%
Williston Housing Authority	265,556	0.026013%
Williston Rural Fire Protection District #1	55,384	0.005425%
Anamoose Public School District #14	160,443	0.015717%
Apple Creek Elementary School	34,643	0.003394%
Beach Public School District #3	821,257	0.080449%
Belcourt School District #7	5,243,170	0.513612%
Belfield Public School #13	376,987	0.036929%
Beulah Public School #27	1,001,474	0.098103%
Billings County School District	399,509	0.039135%
Bismarck Public Schools	24,692,032	2.418788%
Bottineau Public School	1,420,084	0.139109%
Bowman County School District #1	717,135	0.070249%
Burke Central School	184,896	0.018112%
Burleigh County Special Education Unit	51,265	0.005022%
Carrington School District #49	447,015	0.043789%
Cavalier Public Schools	443,467	0.043441%
Center Stanton Public School	263,152	0.025778%
Central Cass Public School District #7	1,004,329	0.098382%
Dakota Prairie Public School	599,758	0.058751%
Devils Lake Public School	3,122,854	0.305909%
Dickinson Public Schools	5,589,699	0.547557%
Divide County School Dist #1	645,060	0.063189%
Drake Public School District	213,415	0.020906%
Drayton Public School #19	250,192	0.024508%
Dunseith School District #1	1,607,015	0.157420%
East Central Special Education Unit	451,962	0.044273%
Ellendale Public School District #40	461,068	0.045165%
Enderlin Area School District #24	553,483	0.054218%
Fargo Public Schools	22,380,148	2.192320%
Fort Totten School District # 30	455,416	0.044612%
Garrison Public School District #51	604,099	0.059176%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Glen Ullin Public School #48	\$ 291,304	0.028536%
Glenburn School District	457,775	0.044843%
Grafton Public School District #3	1,656,188	0.162237%
Great Northwest Education Cooperative	172,246	0.016873%
Halliday Public School	46,455	0.004551%
Harvey Public School Dist #38	685,250	0.067126%
Hazen Public School District #3	619,498	0.060685%
Hillsboro Public School	580,809	0.056895%
James River Multidistrict Special Education Unit	449,489	0.044031%
Jamestown Public School District #1	3,163,605	0.309901%
Kenmare Public School District #28	523,988	0.051329%
Killdeer Public School #16	612,130	0.059963%
Kindred Public School District #2	420,638	0.041205%
Kulm Public School District #7	341,957	0.033498%
Lake Region Special Education Unit	591,929	0.057984%
Lakota Public School District # 66	328,245	0.032154%
Lamoure School District #8	430,958	0.042216%
Larimore Public School District #44	596,468	0.058429%
Leeds Public School District 6	165,102	0.016173%
Lewis & Clark Public Schools	406,820	0.039851%
Lidgerwood Public School	328,079	0.032138%
Linton Public School District #36	515,087	0.050457%
Lisbon Public School	650,275	0.063700%
Lonetree Special Education Unit	87,597	0.008581%
Mandan Public School District #1	7,620,748	0.746515%
Mandaree Public School #36	425,336	0.041665%
Manvel Public School	210,380	0.020608%
Maple Valley School District	313,010	0.030662%
Mapleton Public School	116,378	0.011400%
Max Public School	354,517	0.034728%
Mccusky Public Schools	140,249	0.013739%
Mckenzie Cty Public School #1	2,274,255	0.222782%
Medina Public School District #3	214,401	0.021002%
Midkota School	182,356	0.017863%
Midway Public School District #128	506,933	0.049658%
Milnor Public School District #2	398,356	0.039022%
Minot Public School District #1	17,028,272	1.668059%
Minto Public School District #20	386,431	0.037854%
Mohall Lansford Sherwood School	386,754	0.037886%
Mott/Regent School Dist #1	402,572	0.039435%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Mt Pleasant School Dist #4	\$ 388,451	0.038052%
Napoleon Public School District #2	300,938	0.029479%
New Public School #8	723,141	0.070838%
New Rockford Sheyenne Public School	289,203	0.028330%
New Salem Almont School District #49	513,403	0.050292%
New Town Public School District	1,742,309	0.170674%
Newburg United Public School	231,470	0.022674%
North Border School District # 100	645,968	0.063278%
North Sargent School District #3	390,298	0.038233%
North Valley Career & Technology Center	186,217	0.018241%
Northern Cass School District # 97	560,650	0.054920%
Northern Plains Special Ed Unit	124,378	0.012184%
Oakes Public Schools	638,093	0.062506%
Oliver-Mercer Special Education Unit	341,165	0.033420%
Park River Area School District	576,741	0.056497%
Peace Garden Special Services	356,741	0.034946%
Pingree-Buchanan School District	274,954	0.026934%
Richland School District # 44	378,939	0.037120%
Rolette Public School	277,760	0.027209%
Roughrider Education Services Program (RESP)	31,840	0.003119%
Rugby Public School District #5	682,780	0.066884%
Rural Cass Special Education Unit	217,585	0.021314%
Sawyer Public School	186,809	0.018299%
Sheyenne Valley Career And Tech Center	106,191	0.010402%
Sheyenne Valley Special Education Unit	571,039	0.055938%
Solen Public School Dist #3	461,302	0.045188%
Souris Valley Special Services	349,298	0.034217%
South East Education Cooperative	443,914	0.043485%
South Heart Public School District #9	280,968	0.027523%
South Prairie School District #70	641,382	0.062829%
St John School District #3	781,471	0.076552%
Stanley Community Public School District # 2	1,415,591	0.138669%
Surrey Schools	625,953	0.061317%
Sw Special Education Unit	102,791	0.010069%
Tgu School District #60	1,852,080	0.181426%
Thompson Public School	373,822	0.036619%
Tioga Public School District #15	760,890	0.074535%
Turtle Lake Mercer School District #72	379,694	0.037194%
Underwood School District #8	313,907	0.030750%
United Public School District # 7	1,111,076	0.108839%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Valley City Public School	\$ 1,102,702	0.108019%
Velva Public School	407,155	0.039884%
Wahpeton Public School District 37	1,481,586	0.145134%
Warwick Public School	429,049	0.042029%
Washburn Public School	419,969	0.041139%
West Fargo Public School #6	16,844,034	1.650012%
West River Student Services	127,989	0.012538%
Westhope Public School #17	279,861	0.027415%
White Shield School Dist #85	1,121,844	0.109894%
Williston Public School #1	7,052,545	0.690855%
Wilmac Multidistrict Special Education Unit	791,181	0.077503%
Wilton Public School District	272,769	0.026720%
Yellowstone School District # 14	187,157	0.018334%
Zeeland Public Schools	76,312	0.007475%
Attorney General's Office	11,075,730	1.084959%
Bank Of North Dakota	10,624,041	1.040712%
Beef Commission	173,136	0.016960%
Bismarck State College	4,246,693	0.415999%
Board Of Medical Examiners	278,015	0.027234%
Board Of Pharmacy	225,704	0.022110%
Central Services	1,359,963	0.133220%
Department Of Transportation	60,670,239	5.943149%
Dickinson State University	2,473,323	0.242282%
Education Standards & Practice	419,483	0.041092%
Electrical Board	1,439,984	0.141058%
Housing Finance Agency	2,480,584	0.242994%
Information Technology Dept	23,493,680	2.301399%
Insurance Department	2,532,691	0.248098%
Job Service North Dakota	8,530,847	0.835667%
Lake Region State College	1,715,793	0.168076%
Land Department	2,037,416	0.199582%
Legislative Council	2,711,983	0.265661%
Mayville State University	2,931,373	0.287152%
Mill & Elevator Association	7,655,981	0.749966%
Minot State University	5,286,174	0.517824%
ND Board Of Nursing	630,221	0.061735%
ND Public Employees Retirement System	1,977,326	0.193695%
ND Soybean Council	429,564	0.042079%
ND St College Of Science	5,325,183	0.521646%
ND State Board Of Accountancy	279,896	0.027418%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
ND State Board Of Cosmetology	\$ 65,156	0.006383%
ND State Plumbing Board	381,492	0.037370%
ND System Information Technology Services	2,098,311	0.205547%
ND University System Office	840,897	0.082373%
North Dakota State University	32,444,070	3.178164%
Office Of Management & Budget	3,111,186	0.304766%
Public Finance Authority	168,672	0.016523%
Real Estate Commission	93,003	0.009110%
Retirement & Investment Office	1,595,750	0.156317%
Rough Rider Industries	1,322,504	0.129550%
State Auditor's Office	3,866,491	0.378755%
State Board Of Law Examiners	322,020	0.031545%
State Fair Association	1,060,771	0.103911%
Tobacco Prevention/Control Committee	-	0.000000%
University Of North Dakota	39,413,201	3.860847%
Valley City State University	1,806,980	0.177009%
Williston State College	1,173,334	0.114938%
Workforce Safety & Insurance	15,790,737	1.546833%
Adjutant General ND National Guard	10,790,337	1.057002%
Aeronautics Commission	415,005	0.040653%
Career & Technical Education	1,577,528	0.154532%
Commission On Legal Counsel For Indigents	2,431,476	0.238183%
Department Of Commerce	4,333,429	0.424495%
Department Of Corrections And Rehabilitation	6,854,369	0.671442%
Department Of Corrections Transitional Services	2,076,044	0.203366%
Department Of Financial Institutions	2,318,353	0.227102%
Department Of Human Services	68,437,982	6.704064%
Dept Of Agriculture	3,826,664	0.374853%
Facility Management	2,002,744	0.196185%
Field Services Division	7,340,591	0.719071%
Game & Fish Department	10,305,203	1.009479%
Governor's Office	1,178,174	0.115412%
Highway Patrol	1,781,206	0.174484%
Historical Society	4,069,094	0.398601%
Indian Affairs Commission	214,028	0.020966%
Industrial Commission	7,291,688	0.714281%
James River Correctional Ctr	7,828,315	0.766848%
Juvenile Services - DOCR	1,607,078	0.157427%
Life Skills and Transition Center	12,713,110	1.245354%
Milk Marketing Board	204,636	0.020046%

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
ND Barley Council	\$ 128,496	0.012587%
ND Corn Utilization Council	209,156	0.020489%
ND Council On The Arts	322,944	0.031635%
ND Department Of Health	19,275,533	1.888197%
ND Department Of Labor	672,311	0.065858%
ND Oilseed Council	28,700	0.002811%
ND Securities Department	634,095	0.062115%
ND State Library	1,202,325	0.117778%
ND Supreme Court	18,157,341	1.778661%
ND Veterans Home	4,970,769	0.486928%
ND Wheat Commission	437,892	0.042895%
ND Youth Correctional Center	3,144,266	0.308007%
North Dakota State Hospital	17,275,098	1.692238%
Office Of Administrative Hearings	430,975	0.042218%
Parks & Recreation Department	3,571,441	0.349852%
Protection & Advocacy Project	1,789,250	0.175272%
Public Instruction	5,045,874	0.494285%
Public Service Commission	2,813,921	0.275647%
Racing Commission	133,296	0.013057%
School For The Blind	732,102	0.071715%
SCHOOL FOR THE DEAF	1,293,295	0.126689%
Secretary Of State	1,583,319	0.155099%
State Penitentiary	10,748,848	1.052938%
State Seed Department	1,404,156	0.137549%
State Treasurer's Office	395,354	0.038728%
Tax Department	6,804,077	0.666515%
Veterans Affairs Department	373,174	0.036555%
Water Commission	6,087,472	0.596318%
<b>Total:</b>	<b>\$ 1,020,843,250</b>	<b>100.000000%</b>

*The accompanying notes are an integral part of the Schedules of Employer Allocations.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**JUDGES SYSTEM**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
ND Supreme Court	<b>\$ 7,866,090</b>	<b>100.000000%</b>

**LAW ENFORCEMENT WITH PRIOR  
MAIN SERVICE SYSTEM**

<b>Employer Name</b>	<b>Covered Payroll*</b>	<b>Employer's Proportionate Share Allocation</b>
Attorney General's Office	\$ 3,470,817	12.065826%
Adjutant General ND National Guard	743,453	2.584514%
City Of Cavalier	130,828	0.454806%
City Of Ellendale	87,834	0.305343%
City Of Thompson	44,905	0.156106%
City Of Williston	3,121,498	10.851466%
City Of Bowman	154,290	0.536368%
City Of Powers Lake	108,300	0.376490%
City Of Burlington	107,436	0.373487%
Adams County	215,484	0.749101%
Benson County	175,104	0.608725%
Bowman County	211,536	0.735376%
Cass County	7,213,845	25.077957%
Dunn County	955,245	3.320780%
Griggs County	136,452	0.474357%
Mckenzie County	2,262,925	7.866753%
Mclean County	851,770	2.961063%
Slope County	61,338	0.213233%
Stark County	1,393,603	4.844673%
Ward County	3,297,140	11.462062%
Williams County	4,021,877	13.981512%
<b>Total:</b>	<b>\$ 28,765,680</b>	<b>100.000000%</b>

\*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.



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City of Mandan	\$ 1,797,528	30.483228%
City Of Devils Lake	773,340	13.114622%
City of Berthold	54,508	0.924369%
Barnes County	770,780	13.071208%
Morton County	1,722,041	29.203088%
Rolette County	778,580	13.203484%
<b>Total:</b>	<b>\$ 5,896,777</b>	<b>100.000000%</b>

**HIGHWAY PATROLMEN'S RETIREMENT SYSTEM**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
State Of ND Highway Patrolmen	\$ 10,629,403	100.000000%

**RETIREMENT PLAN FOR EMPLOYEES OF  
JOB SERVICE NORTH DAKOTA**

<b>Employer Name</b>	<b>Covered Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Job Service North Dakota	\$ 498,564	100.000000%

*Note: Columns may not foot due to rounding.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**MAIN SYSTEM**

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
City Of Alexander	\$ 130,515	\$ 776	\$ 53,520	\$ 1,755	\$ 35,755	\$ 91,806	\$ 636	\$ 2,944	\$ -	\$ 4,477	\$ 8,057	\$ 19,778	\$ 10,497	\$ 30,275
City Of Ashley	191,417	1,138	78,494	2,574	24,492	106,698	933	4,317	-	3,025	8,275	29,007	5,775	34,782
City Of Beach	318,621	1,894	130,656	4,285	22,063	158,898	1,552	7,186	-	1,648	10,386	48,283	6,741	55,024
City Of Belfield	751,490	4,467	308,162	10,107	23,820	346,556	3,661	16,950	-	26,278	46,889	113,878	(2,975)	110,903
City Of Berthold	51,354	305	21,059	691	10,800	32,855	250	1,158	-	2,238	3,646	7,782	2,815	10,597
City Of Bowman	978,188	5,814	401,123	13,156	52,414	472,507	4,766	22,063	-	28,019	54,848	148,231	7,575	155,806
City Of Burlington	288,901	1,717	118,469	3,885	41,032	165,103	1,408	6,516	-	785	8,709	43,779	12,154	55,933
City Of Carrington	1,058,763	6,293	434,164	14,239	6,729	461,425	5,159	23,880	-	62,532	91,571	160,441	(13,009)	147,432
City Of Carson	111,838	665	45,861	1,504	22,050	70,080	545	2,522	-	(1)	3,066	16,947	7,118	24,065
City Of Cavalier	682,648	4,058	279,932	9,181	1,926	295,097	3,326	15,397	-	73,736	92,459	103,446	(17,573)	85,873
City Of Cooperstown	276,107	1,641	113,222	3,713	15,177	133,753	1,345	6,227	-	6,457	14,029	41,840	1,645	43,485
City Of Crosby	298,384	1,774	122,358	4,013	20,095	148,240	1,454	6,730	-	11,088	19,272	45,216	2,791	48,007
City Of Devils Lake	1,439,732	8,558	590,387	19,363	299,653	917,961	7,015	32,473	-	(1)	39,487	218,172	88,851	307,023
City Of Dodge	53,926	321	22,113	725	20,785	43,944	263	1,216	-	-	1,479	8,172	4,708	12,880
City Of Drayton	417,841	2,484	171,343	5,620	10,763	190,210	2,036	9,424	-	13,640	25,100	63,318	(1,448)	61,870
City Of Elgin	98,176	584	40,259	1,320	13,463	55,626	478	2,214	-	16,967	19,659	14,877	125	15,002
City Of Ellendale	498,400	2,962	204,378	6,703	4,554	218,597	2,428	11,241	-	14,016	27,685	75,526	(2,504)	73,022
City Of Emerado	114,458	680	46,935	1,539	9,751	58,905	558	2,582	-	4,307	7,447	17,345	2,032	19,377
City Of Fargo	46,812,999	278,254	19,196,488	629,596	1,856,208	21,960,546	228,082	1,055,849	-	(1)	1,283,930	7,093,865	462,203	7,556,068
City Of Fessenden	67,010	398	27,478	901	1,906	30,683	326	1,511	-	8,018	9,855	10,154	(2,152)	8,002
City Of Finley	139,709	830	57,290	1,879	9,639	69,638	681	3,151	-	10,026	13,858	21,171	771	21,942
City Of Glenburn	93,305	555	38,262	1,255	1,044	41,116	455	2,104	-	3,322	5,881	14,139	(706)	13,433
City Of Grafton	2,394,389	14,232	981,861	32,203	20,308	1,048,604	11,666	54,004	-	51,337	117,007	362,837	(10,251)	352,586
City Of Grand Forks	34,996,196	208,015	14,350,801	470,670	2,088,943	17,118,429	170,508	789,325	-	-	959,833	5,303,191	509,501	5,812,692
City Of Granville	28,434	169	11,660	382	856	13,067	139	641	-	20,562	21,342	4,309	(4,293)	16
City Of Gwinner	237,451	1,411	97,371	3,194	25,834	127,810	1,157	5,356	-	38,652	45,165	35,982	(1,676)	34,306
City Of Hallday	190,549	1,133	78,138	2,563	15,633	97,467	928	4,298	-	15,272	20,498	28,875	(989)	27,886
City Of Hankinson	327,734	1,948	134,393	4,408	6,962	147,711	1,597	7,392	-	15,276	24,265	49,664	(2,193)	47,471
City Of Harvey	845,696	5,027	346,792	11,374	11,858	375,051	4,120	19,074	-	15,549	38,743	128,154	(2,144)	126,010
City Of Harwood	220,574	1,311	90,450	2,967	22,107	116,835	1,075	4,975	-	1,273	7,323	33,425	4,580	38,005
City Of Hatton	98,529	586	40,404	1,325	-	42,315	480	2,222	-	19,278	21,980	14,931	(4,384)	10,547
City Of Jamestown	8,133,016	48,342	3,335,085	109,382	77,873	3,570,682	39,626	183,437	-	24,971	248,034	1,232,447	13,656	1,246,103
City Of Kenmare	462,734	2,750	189,752	6,223	43,484	242,209	2,255	10,437	-	86,196	98,888	70,121	(11,776)	58,345
City Of Killdeer	1,446,081	8,595	592,991	19,449	170,735	791,770	7,046	32,616	-	-	39,662	219,134	45,620	264,754
City Of Kulm	117,753	700	48,287	1,584	3,910	54,481	574	2,656	-	37,710	40,940	17,844	(8,275)	9,569
City Of Lakota	323,893	1,925	132,818	4,356	52,398	191,497	1,578	7,305	-	23,634	32,517	49,081	10,363	59,444
City Of Lamoure	287,615	1,710	117,942	3,668	14,305	137,825	1,401	6,487	-	10,447	18,335	43,584	82	43,666
City Of Larimore	165,314	983	67,790	2,223	13,071	84,067	805	3,729	-	6,581	11,115	25,051	2,242	27,293
City Of Lidgerwood	109,716	652	44,991	1,476	7,703	54,822	535	2,475	-	415	3,425	16,626	2,360	18,986
City Of Lincoln	747,022	4,440	306,329	10,047	78,620	399,436	3,640	16,849	-	35,154	55,643	113,201	7,701	120,902

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
City Of Linton	\$ 380,342	\$ 2,261	\$ 155,966	\$ 5,115	\$ 8,254	\$ 171,596	\$ 1,853	\$ 8,578	\$ -	\$ 16,065	\$ 26,496	\$ 57,636	\$ (3,001)	\$ 54,635
City Of Lisbon	698,673	4,153	286,503	9,397	99,790	399,843	3,404	15,758	-	18,993	38,155	105,874	17,065	122,939
City Of Maddock	208,406	1,239	85,461	2,803	14,935	104,438	1,015	4,701	-	1	5,717	31,581	4,232	35,813
City Of Mapleton	230,732	1,371	94,616	3,103	37,399	136,489	1,124	5,204	-	22,076	28,404	34,964	3,064	38,028
City Of McClusky	55,292	329	22,673	744	2,249	25,995	269	1,247	-	1,676	3,192	8,379	223	8,602
City Of Mcville	180,069	1,070	73,840	2,422	25,838	103,170	877	4,061	-	12,086	17,024	27,287	2,970	30,257
City Of Medora	428,176	2,545	175,581	5,759	9,693	193,578	2,086	9,657	-	25,272	37,015	64,884	(3,603)	61,281
City Of Michigan	84,417	502	34,617	1,135	15,415	51,669	411	1,904	-	6,659	8,974	12,792	1,810	14,602
City Of Minto	130,194	774	53,388	1,751	488	56,401	634	2,936	-	4,384	7,954	19,729	(1,084)	18,645
City Of Mohall	229,012	1,361	93,910	3,080	2,588	100,939	1,116	5,165	-	14,787	21,068	34,704	(3,986)	30,718
City Of Mott	181,901	1,081	74,592	2,446	3,961	82,080	886	4,103	-	2,744	7,733	27,565	199	27,764
City Of Napoleon	113,461	674	46,527	1,526	24,801	73,528	553	2,559	-	101,174	104,286	17,193	(17,098)	95
City Of Neche	64,245	382	26,345	864	-	27,591	313	1,449	-	6,018	7,780	9,735	(1,558)	8,177
City Of New England	158,740	944	65,094	2,135	5,038	73,211	773	3,580	-	25,266	29,619	24,055	(5,348)	18,707
City Of New Leipzig	41,051	244	16,834	552	-	17,630	200	926	-	1,181	2,307	6,221	(296)	5,925
City Of New Rockford	317,126	1,885	130,043	4,265	17,396	153,589	1,545	7,153	-	9,597	18,295	48,056	2,798	50,854
City Of New Salem	190,276	1,131	78,026	2,559	22,043	103,759	927	4,292	-	4,132	9,351	28,834	4,605	33,439
City Of New Town	1,430,651	8,504	586,663	19,241	182,987	797,395	6,970	32,268	-	-	39,238	216,795	55,976	272,771
City Of Northwood	429,478	2,553	176,115	5,776	73,385	257,829	2,093	9,687	-	7,592	19,372	65,081	15,162	80,243
City Of Oakes	916,065	5,445	375,648	12,320	5,223	398,636	4,463	20,661	-	84,164	109,288	138,817	(17,880)	120,937
City Of Park River	706,598	4,200	289,753	9,503	6,537	309,993	3,443	15,937	-	20,986	40,366	107,075	(4,751)	102,324
City Of Pembina	144,708	860	59,340	1,946	6,491	68,637	705	3,264	-	3,931	7,900	21,928	230	22,158
City Of Powers Lake	62,573	372	25,659	842	25,376	52,249	305	1,411	-	30,447	32,163	9,482	(2,476)	7,006
City Of Ray	323,346	1,922	132,594	4,349	23,764	162,629	1,575	7,293	-	37,171	46,039	48,999	(1,909)	47,090
City Of Regent	99,494	591	40,799	1,338	25,502	68,230	485	2,244	-	1	2,730	15,077	6,992	22,069
City Of Rhame	76,477	455	31,361	1,029	10,873	43,718	373	1,725	-	18,365	20,463	11,589	(3,630)	7,959
City Of Rolla	549,320	3,265	225,258	7,388	38,902	274,813	2,676	12,390	-	2,228	17,294	83,242	8,460	91,702
City Of Rugby	912,834	5,426	374,323	12,277	31,493	423,519	4,448	20,589	-	48,981	74,018	138,327	(3,967)	134,360
City Of Scranton	-	-	-	-	-	-	-	-	-	22,670	22,670	-	(7,608)	(7,608)
City Of Sherwood	50,342	299	20,643	677	6,249	27,868	245	1,135	-	4,837	6,217	7,629	(9)	7,620
City Of Stanley	1,087,406	6,463	445,910	14,625	54,657	521,655	5,298	24,526	-	136,817	166,641	164,781	(12,169)	152,612
City Of Surrey	691,537	4,110	283,577	9,301	77,772	374,760	3,369	15,597	-	-	18,966	104,793	22,550	127,343
City Of Thompson	197,171	1,172	80,853	2,652	4,158	88,835	961	4,447	-	9,451	14,859	29,879	(1,824)	28,055
City Of Tioga	1,277,151	7,591	523,718	17,177	86,749	635,235	6,223	28,806	-	137,710	172,739	193,535	(5,933)	187,602
City Of Towner	96,649	574	39,632	1,300	23,482	64,988	471	2,180	-	24,516	27,167	14,646	(314)	14,332
City Of Underwood	133,794	795	54,865	1,799	1,295	58,754	652	3,018	-	4,653	8,323	20,275	(996)	19,279
City Of Velva	257,269	1,529	105,498	3,460	28,351	138,838	1,253	5,803	-	15,681	22,737	38,986	3,785	42,771
City Of Wahpeton	3,396,301	20,187	1,392,712	45,677	-	1,458,576	16,547	76,602	-	258,035	351,184	514,663	(60,959)	453,704
City Of Walhalla	417,005	2,479	171,000	5,608	40,285	219,372	2,032	9,405	-	48,852	60,289	63,191	(6,157)	57,034
City Of Walford City	5,471,586	32,523	2,243,720	73,588	688,624	3,038,455	26,659	123,409	-	1	150,069	829,144	182,630	1,011,774

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
City Of West Fargo	\$ 12,030,675	\$ 71,510	\$ 4,933,388	\$ 161,803	\$ 502,726	\$ 5,669,427	\$ 58,616	\$ 271,347	\$ -	\$ (2)	\$ 329,961	\$ 1,823,083	\$ 124,918	\$ 1,948,001
City Of Westhope	260,805	1,550	106,948	3,508	4,666	116,672	1,271	5,882	-	1,433	8,586	39,521	786	40,307
City Of Williston	20,327,606	120,826	8,335,690	273,390	2,479,431	11,209,337	99,040	458,481	-	-	557,521	3,080,369	667,382	3,747,751
City Of Willton	219,497	1,305	90,008	2,952	19,017	113,282	1,069	4,951	-	7,261	13,281	33,262	4,147	37,409
City Of Wishek	357,711	2,126	146,686	4,811	98,295	251,918	1,743	8,068	-	-	9,811	54,206	27,564	81,770
Adams County	1,527,621	9,080	626,428	20,545	42,856	698,909	7,443	34,455	-	3,736	45,634	231,490	10,671	242,161
Barnes County	4,977,092	29,584	2,040,943	66,938	212,117	2,349,582	24,249	112,256	-	-	136,505	754,210	55,536	809,746
Benson County	2,864,211	17,025	1,174,520	38,521	20,110	1,250,176	13,955	64,601	-	52,630	131,186	434,032	(11,630)	422,402
Billings County	4,271,587	25,390	1,751,639	57,449	78,133	1,912,611	20,812	96,344	-	29,773	146,929	647,300	8,619	655,919
Bottineau County	5,009,704	29,777	2,054,317	67,376	31,023	2,182,493	24,408	112,992	-	74,159	211,559	759,152	(15,467)	743,685
Bowman County	2,433,222	14,463	997,785	32,725	16,259	1,061,232	11,855	54,880	-	46,365	113,100	368,721	(7,772)	360,949
Burke County	2,498,881	14,853	1,024,710	33,608	20,296	1,093,467	12,175	56,361	-	31,606	100,142	378,671	(3,170)	375,501
Burleigh County	24,944,480	148,268	10,228,920	335,483	719,925	11,432,596	121,534	562,613	-	132,205	816,352	3,779,992	123,500	3,903,042
Cass County	25,493,575	151,532	10,454,086	342,868	423,572	11,372,058	124,210	574,997	-	4,232,112	4,931,319	3,863,200	(1,031,136)	2,832,064
Cavalier County	3,173,396	18,862	1,301,307	42,680	60,350	1,423,199	15,461	71,575	-	57,359	144,395	480,884	1,521	482,405
Dickey County	2,771,259	16,472	1,136,403	37,271	10,218	1,200,364	13,502	62,505	-	56,929	132,936	419,946	(14,341)	405,605
Divide County	4,050,997	24,079	1,661,182	54,483	96,569	1,836,313	19,737	91,369	-	199,819	310,925	613,873	(14,681)	599,192
Dunn County	6,083,721	36,161	2,494,736	81,821	183,365	2,796,083	29,641	137,216	-	(1)	166,856	921,904	58,080	979,984
Eddy County	1,415,815	8,416	580,580	19,042	25,593	633,631	6,898	31,933	-	19,703	58,534	214,547	(554)	213,993
Emmons County	2,183,218	12,977	895,267	29,362	65,692	1,003,298	10,637	49,242	-	57,844	117,723	330,837	(3,431)	327,406
Foster County	1,835,247	10,909	752,575	24,683	138,210	926,377	8,942	41,393	-	116,080	166,415	278,106	(6,201)	271,905
Grand Forks County	23,817,212	141,568	9,766,664	320,322	147,876	10,376,430	116,042	537,188	-	411,031	1,064,261	3,609,170	(93,463)	3,515,707
Grant County	1,798,456	10,690	737,488	24,188	56,081	828,447	8,762	40,563	-	54,586	103,911	272,531	(4,240)	268,291
Griggs County	1,214,079	7,216	497,854	16,328	27,215	548,613	5,915	27,383	-	52,108	85,406	183,977	(9,401)	174,576
Hettinger County	1,834,717	10,905	752,358	24,675	41,510	829,448	8,939	41,381	-	41,382	91,702	278,026	1,152	279,178
Lamoure County	2,743,114	16,305	1,124,862	36,893	140,633	1,318,693	13,365	61,870	-	16,547	91,782	415,681	35,272	450,953
Logan County	1,200,449	7,135	492,265	16,145	38,414	553,959	5,849	27,076	-	1,616	34,541	181,912	10,851	192,763
Mchenry County	2,173,301	12,918	891,200	29,229	21,280	954,627	10,589	49,018	-	83,321	142,928	329,334	(11,802)	317,532
McIntosh County	1,705,343	10,136	699,306	22,935	31,073	763,450	8,309	38,463	-	-	46,772	258,421	8,759	267,180
Mckenzie County	15,916,551	94,607	6,526,860	214,065	2,348,245	9,183,777	77,549	358,991	-	(1)	436,539	2,411,934	608,085	3,020,019
McLean County	6,576,833	39,092	2,696,945	88,453	8,079	2,832,569	32,044	148,338	-	125,102	305,484	996,628	(27,968)	968,660
Mercer County	5,562,481	33,063	2,280,992	74,811	272,172	2,661,038	27,101	125,460	-	1	152,562	842,917	75,937	918,854
Morton County	9,369,679	55,693	3,842,200	126,014	363,224	4,387,131	45,651	211,329	-	139,778	396,758	1,419,846	66,007	1,485,853
Mountrail County	10,103,311	60,053	4,143,039	135,881	682,546	5,021,519	49,225	227,876	-	(1)	277,100	1,531,018	185,849	1,716,867
Nelson County	2,354,784	13,997	965,620	31,670	56,571	1,067,858	11,473	53,111	-	24,164	88,748	356,835	4,633	361,468
Oliver County	1,174,893	6,983	481,785	15,801	25,032	529,601	5,724	26,499	-	22,856	55,079	178,039	2,734	180,773
Pembina County	4,555,538	27,078	1,868,078	61,268	36,205	1,992,629	22,195	102,748	-	48,979	173,922	690,329	(5,305)	685,024
Pierce County	3,631,179	21,584	1,489,029	48,836	146,563	1,706,012	17,682	81,900	-	68,117	167,709	550,255	29,046	579,301
Ramsey County	5,408,997	32,151	2,218,054	72,747	179,069	2,502,021	26,354	121,998	-	93,654	242,006	819,659	15,094	834,753
Ransom County	2,418,370	14,375	991,695	32,525	17,828	1,056,423	11,783	54,545	-	21,651	87,979	366,471	(2,540)	363,931

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Renville County	\$ 2,073,293	\$ 12,324	\$ 850,190	\$ 27,884	\$ 15,036	\$ 905,434	\$ 10,101	\$ 46,762	\$ -	\$ 12,337	\$ 69,200	\$ 314,179	\$ (554)	\$ 313,625
Richland County	9,039,565	53,731	3,706,832	121,575	174,553	4,056,691	44,043	203,884	-	288,440	536,367	1,369,822	(43,306)	1,326,516
Rolette County	3,342,391	19,867	1,370,606	44,952	42,190	1,477,615	16,285	75,386	-	72,035	163,706	506,493	(9,997)	496,496
Sheridan County	949,465	5,644	389,345	12,770	10,084	417,843	4,626	21,415	-	9,689	35,730	143,878	807	144,685
Slope County	860,933	5,117	353,041	11,579	24,101	393,838	4,195	19,418	-	41,343	64,956	130,463	(2,103)	128,360
Stark County	9,298,908	55,272	3,813,180	125,063	176,001	4,169,516	45,306	209,733	-	30,427	285,466	1,409,121	41,862	1,450,983
Steele County	1,517,655	9,021	622,341	20,411	89,001	740,774	7,394	34,230	-	5,709	47,333	229,980	26,825	256,805
Stutsman County	10,092,767	59,991	4,138,716	135,739	155,199	4,489,645	49,174	227,638	-	97,502	374,314	1,529,420	28,507	1,557,927
Towner County	1,726,769	10,264	708,092	23,224	61,265	802,845	8,413	38,947	-	-	47,360	261,668	15,185	276,853
Traill County	4,667,488	27,743	1,913,985	62,774	64,162	2,068,664	22,741	105,273	-	61,888	189,902	707,294	(1,929)	705,365
Walsh County	5,296,195	31,480	2,171,797	71,229	18,245	2,292,751	25,804	119,454	-	56,299	201,557	802,565	(10,561)	792,004
Ward County	16,046,472	95,379	6,580,136	215,812	680,837	7,572,164	78,182	361,922	-	97,369	537,473	2,431,622	128,089	2,559,711
Wells County	2,429,750	14,442	996,361	32,678	50,203	1,093,684	11,838	54,802	-	196,567	263,207	368,195	(43,132)	325,063
Williams County	16,527,899	98,241	6,777,554	222,287	1,222,388	8,320,470	80,527	372,780	-	13,926	467,233	2,504,575	340,491	2,845,066
Cavalier County Health Dist	184,955	1,099	75,844	2,487	1,937	81,367	901	4,172	-	7,476	12,549	28,027	(1,656)	26,371
Central Valley Health Unit	1,826,407	10,856	748,950	24,564	61,906	846,276	8,899	41,194	-	55,332	105,425	276,767	(4,361)	272,406
City-County Health District	846,853	5,034	347,267	11,389	10,519	374,209	4,126	19,100	-	50,374	73,600	128,329	(8,828)	119,501
Custer Health Unit	2,179,875	12,957	893,896	29,318	31,111	967,282	10,621	49,166	-	60,157	119,944	330,330	(10,714)	319,616
Dickey County Health District	301,969	1,795	123,828	4,061	28,037	157,721	1,471	6,811	-	8,656	16,938	45,759	3,380	49,139
Emmons County Public Health	271,028	1,611	111,140	3,645	23,216	139,612	1,320	6,113	-	1,276	8,709	41,071	5,447	46,518
First District Health Unit	3,612,775	21,474	1,481,482	48,589	75,507	1,627,052	17,602	81,485	-	45,985	145,072	547,466	2,447	549,913
Garrison Diversion Conservancy District	2,813,210	16,722	1,153,606	37,835	7,684	1,215,847	13,707	63,451	-	80,301	157,459	426,303	(23,682)	402,621
Kidder County District Health Unit	66,559	396	27,294	895	10,762	39,347	324	1,501	-	6,860	8,685	10,086	1,260	11,346
Lake Region District Health Unit	1,235,859	7,346	506,785	16,621	11,479	542,231	6,021	27,874	-	52,666	86,561	187,277	(9,280)	177,997
McIntosh District Health Unit	104,058	619	42,671	1,400	2,220	46,910	507	2,347	-	2,147	5,001	15,769	163	15,932
Nelson-Griggs District Health Unit	221,265	1,315	90,733	2,976	2,966	97,990	1,078	4,991	-	5,303	11,372	33,530	(733)	32,797
Rolette County Public Health	661,914	3,934	271,429	8,902	39,821	324,086	3,225	14,929	-	(1)	18,153	100,304	9,631	109,935
Sargent County District Health Unit	163,337	971	66,979	2,197	20,738	90,885	796	3,684	-	2,463	6,943	24,751	5,351	30,102
Southwestern District Health Unit	2,007,103	11,930	823,048	26,994	38,117	900,089	9,779	45,269	-	59,649	114,697	304,149	(5,145)	299,004
Towner County Public Health Unit	127,799	760	52,406	1,719	13,468	68,353	623	2,882	-	2,847	6,352	19,366	2,231	21,597
Traill District Health Unit	259,391	1,542	106,368	3,489	1,549	112,948	1,264	5,850	-	9,398	16,512	39,307	(2,225)	37,082
Upper Missouri Health Unit	1,583,266	9,411	649,246	21,294	60,655	740,606	7,714	35,710	-	96,838	140,262	239,922	(11,424)	228,498
Walsh County Health District	398,923	2,371	163,585	5,365	-	171,321	1,944	8,998	-	33,606	44,548	60,451	(8,397)	52,054
Wells County Dist Health Unit	322,575	1,917	132,277	4,338	30,872	169,404	1,572	7,276	-	16,077	24,925	48,882	2,674	51,556
Barnes County Soil Conservation District	117,013	696	47,983	1,574	7,836	58,089	570	2,639	-	35,535	38,744	17,732	(5,748)	11,984
Bismarck Rural Fire Protection	768,689	4,569	315,214	10,338	47,234	377,355	3,745	17,337	-	1	21,083	116,484	12,117	128,601
Bowman City Park Board	131,897	784	54,087	1,774	15,438	72,083	643	2,975	-	3,554	7,172	19,987	4,308	24,295
Burleigh County Council On Aging	1,047,560	6,227	429,570	14,089	70,644	520,530	5,104	23,627	-	10,601	39,332	158,743	13,122	171,865
Burleigh County Soil Conservation District	251,563	1,495	103,158	3,383	10,065	118,101	1,226	5,674	-	20,875	27,775	38,121	(1,477)	36,644
Carnegie Regional Library	90,477	538	37,101	1,217	6,845	45,701	441	2,041	-	16,774	19,256	13,710	(1,865)	11,845

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Cass County Soil Conservation District	\$ 329,695	\$ 1,960	\$ 135,197	\$ 4,434	\$ 29,117	\$ 170,708	\$ 1,606	\$ 7,436	\$ -	\$ 4,116	\$ 13,158	\$ 49,961	\$ 6,022	\$ 55,983	
Cass County Water Resource District	382,528	2,274	156,862	5,145	28,500	192,781	1,864	8,628	-	13,641	24,133	57,967	2,837	60,804	
Cavalier County Job Development Authority	73,583	437	30,174	990	992	32,593	359	1,660	-	1,722	3,741	11,151	(191)	10,960	
Central Plains Water District	279,048	1,659	114,429	3,753	-	119,841	1,360	6,294	-	30,487	38,141	42,286	(8,351)	33,935	
Consolidated Waste Ltd	230,153	1,368	94,378	3,095	17,681	116,522	1,121	5,191	-	4,941	11,253	34,877	3,654	38,531	
Crosby Park District	130,917	778	53,685	1,761	59,733	115,957	638	2,953	-	-	3,591	19,839	13,242	33,081	
Devils Lake Basin Joint Water Resource Board	-	-	-	-	-	-	-	-	-	30,406	30,406	-	(6,881)	(6,881)	
Devils Lake Park Board	588,121	3,496	241,169	7,910	159,218	411,793	2,865	13,265	-	-	16,130	89,122	44,832	133,954	
Dunseith Community Nursing Home	1,469,018	8,732	602,396	19,757	131,599	762,484	7,157	33,133	-	235,078	275,368	222,609	(20,372)	202,237	
Fargo Park District	4,928,470	29,295	2,021,005	66,284	578,948	2,695,532	24,012	111,160	-	-	135,172	746,842	140,256	887,098	
Grafton Park District	255,629	1,519	104,825	3,438	19,987	129,769	1,245	5,766	-	6,669	13,680	38,737	2,776	41,513	
Grand Forks County Water Resource District	57,237	340	23,471	770	-	24,581	279	1,291	-	15,556	17,126	8,673	(3,670)	5,003	
Grand Forks Park District	2,674,208	15,895	1,096,606	35,966	155,082	1,303,549	13,029	60,316	-	21,269	94,614	405,239	39,298	444,537	
Grand Forks Public Library	950,976	5,653	389,964	12,790	48,447	456,854	4,633	21,449	-	16,695	42,777	144,107	9,317	153,424	
Grand Forks-E Grand Forks Metropolitan Planning	520,276	3,092	213,348	6,997	34,018	257,455	2,535	11,735	-	12,964	27,234	78,841	3,939	82,780	
Greater Ramsey Water District	527,670	3,136	216,380	7,097	9,345	235,958	2,571	11,901	-	1,349	15,821	79,961	1,809	81,770	
Griggs County Public Library	71,381	424	29,271	960	7,400	38,055	348	1,610	-	1,163	3,121	10,817	1,339	12,156	
James River Soil Conservation District	87,117	518	35,724	1,172	6,414	43,828	424	1,965	-	-	2,389	13,201	1,884	15,085	
James River Valley Library System	485,670	2,887	199,158	6,532	35,182	243,759	2,366	10,954	-	16,538	29,858	73,597	6,281	79,878	
Jamestown Parks And Recreation District	546,749	3,250	224,204	7,353	133,268	368,075	2,664	12,332	-	-	14,996	82,852	31,222	114,074	
Jamestown Regional Airport	223,692	1,330	91,729	3,008	3,525	99,592	1,090	5,045	-	28,154	34,289	33,897	(7,963)	25,934	
Lake Metigoshe Recreation Service District	248,782	1,479	102,018	3,346	33,898	140,741	1,212	5,611	-	3,022	9,845	37,700	7,352	45,052	
McIntosh County Housing Authority	59,825	356	24,532	805	-	25,693	291	1,349	-	2,201	3,841	9,066	(635)	8,431	
Mercer County Soil Conservation District	57,076	339	23,405	768	9,680	34,192	278	1,287	-	44,669	46,234	8,649	(6,988)	1,661	
Minot Rural Fire Department	235,200	1,398	96,448	3,163	31,461	132,470	1,146	5,305	-	22	6,473	35,641	7,784	43,425	
North Central Soil Conservation District	109,395	650	44,859	1,471	38,658	85,638	533	2,467	-	10,449	13,449	16,577	7,708	24,285	
North Dakota Firefighters Association	185,357	1,102	76,009	2,493	389	79,993	903	4,181	-	46,697	51,781	28,088	(10,462)	17,626	
Pierce County Soil Conservation District	-	-	-	-	19,401	19,401	-	-	-	28,828	28,828	-	(1,359)	(1,359)	
R & T Water Supply Commerce Authority	763,111	4,536	312,927	10,263	54,006	381,732	3,718	17,212	-	33,252	54,182	115,639	4,012	119,651	
Ramsey County Housing Authority	370,891	2,205	152,090	4,988	15,029	174,312	1,807	8,365	-	688	10,860	56,203	3,759	59,962	
Ramsey County Soil Conservation District	24,817	148	10,177	334	229	10,888	121	560	-	13,114	13,795	3,761	(2,878)	883	
Ramsey County Water Resource District	48,622	289	19,938	654	8,595	29,476	237	1,097	-	742	2,076	7,368	1,737	9,105	
Ransom County Soil Cons Dist	88,017	523	36,093	1,184	-	37,800	429	1,985	-	19,351	21,765	13,338	(5,098)	8,240	
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	32,565	32,565	-	(10,927)	(10,927)	
Rolette County Soil Conservation District	53,299	317	21,856	717	677	23,567	260	1,202	-	1,911	3,373	8,077	(475)	7,602	
Southeast Region Career & Technology Center	149,707	890	61,390	2,013	1,000	65,293	729	3,377	-	5,238	9,344	22,686	(1,155)	21,531	
Southeast Water Users District	759,157	4,512	311,306	10,210	284,438	610,466	3,699	17,122	-	-	20,821	115,040	63,054	178,094	
Southwest Water Authority	4,597,103	27,325	1,885,123	61,827	295,812	2,270,087	22,398	103,686	-	-	126,084	696,628	78,743	775,371	
Stutsman County Housing Authority	217,713	1,294	89,277	2,928	24,131	117,630	1,061	4,910	-	-	5,971	32,991	6,312	39,303	
Trail County Water Resource District	86,008	511	35,269	1,157	-	36,937	419	1,940	-	37,302	39,661	13,033	(8,547)	4,486	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Trail Rural Water District	\$ 167,419	\$ 995	\$ 68,653	\$ 2,252	\$ 32,709	\$ 104,609	\$ 816	\$ 3,776	\$ -	\$ 19,500	\$ 24,092	\$ 25,370	\$ 1,542	\$ 26,912
Tri-Cities Joint Job Development Authority	204,066	1,213	83,681	2,745	29,953	117,592	994	4,603	-	9,085	14,682	30,923	6,591	37,514
Wahpeton Park Board	839,588	4,990	344,288	11,292	319,831	680,401	4,091	18,937	-	-	23,028	127,228	70,900	198,128
Walsh County Housing Authority	46,950	279	19,253	631	-	20,163	229	1,059	-	2,347	3,635	7,115	(628)	6,487
Walsh County Water Resource District	74,757	444	30,655	1,005	5,911	38,015	364	1,686	-	2,634	4,684	11,328	815	12,143
Ward County Water Resource District	54,681	325	22,423	735	-	23,483	266	1,233	-	2,636	4,135	8,286	(733)	7,553
Waford City Park District	779,699	4,634	319,729	10,486	202,547	537,396	3,799	17,586	-	1	21,386	118,153	48,314	166,467
West Fargo Park District	1,705,472	10,137	699,358	22,937	88,368	820,800	8,309	38,466	-	17,570	64,345	258,441	15,789	274,230
Western & Central Stark Soil Conservation District	158,499	942	64,995	2,132	-	68,069	772	3,575	-	3,456	7,803	24,018	(912)	23,106
Western Area Water Supply Authority	1,548,918	9,207	635,161	20,832	189,125	854,325	7,547	34,935	-	28,476	70,958	234,717	53,593	288,310
Williams County Soil Conservation District	78,132	464	32,039	1,051	9,265	42,819	381	1,762	-	3,367	5,510	11,840	1,164	13,004
Williston Housing Authority	418,114	2,485	171,455	5,623	-	179,563	2,037	9,430	-	87,809	99,276	63,359	(20,445)	42,914
Williston Rural Fire Protection District #1	87,198	518	35,757	1,173	35,092	72,540	425	1,967	-	-	2,392	13,214	7,779	20,993
Anamoose Public School District #14	252,624	1,502	103,593	3,398	62,117	170,610	1,231	5,698	-	3,441	10,370	38,282	19,696	57,978
Apple Creek Elementary School	54,553	324	22,370	734	2,778	26,206	266	1,230	-	17,667	19,163	8,267	(3,195)	5,072
Beach Public School District #3	1,293,079	7,686	530,250	17,391	52,683	608,010	6,300	29,165	-	86,574	122,039	195,948	(3,559)	192,389
Belcourt School District #7	8,255,430	49,070	3,385,283	111,029	-	3,545,382	40,222	186,198	-	292,654	519,074	1,250,997	(87,028)	1,163,969
Belfield Public School #13	593,570	3,528	243,404	7,983	39,969	294,884	2,892	13,388	-	2,182	18,462	89,947	12,872	102,819
Beulah Public School #27	1,576,837	9,373	646,610	21,207	183,797	860,987	7,683	35,565	-	84,352	127,600	238,948	17,840	256,788
Billings County School District	629,028	3,739	257,944	8,460	24,510	294,653	3,065	14,187	-	42,241	59,493	95,321	(3,223)	92,098
Bismarck Public Schools	38,877,861	231,088	15,942,546	522,875	782,166	17,478,675	189,421	876,875	-	340,995	1,407,291	5,891,404	159,411	6,050,815
Bottineau Public School	2,235,938	13,290	916,886	30,072	27,105	987,353	10,894	50,431	-	88,669	149,994	338,826	(12,102)	326,724
Bowman County School District #1	1,129,132	6,711	463,020	15,186	104,279	589,196	5,501	25,467	-	72,645	103,613	171,104	4,657	175,761
Burke Central School	291,119	1,730	119,379	3,915	61,714	186,738	1,418	6,566	-	-	7,984	44,115	18,024	62,139
Burleigh County Special Education Unit	80,720	480	33,101	1,086	915	35,582	393	1,821	-	3,088	5,302	12,232	(712)	11,520
Carrington School District #49	703,833	4,184	288,619	9,466	9,315	311,584	3,429	15,875	-	37,211	56,515	106,656	(8,787)	97,869
Cavalier Public Schools	698,239	4,150	286,325	9,391	16,416	316,282	3,402	15,749	-	48,010	67,161	105,809	(7,218)	98,591
Center Slanton Public School	414,337	2,463	169,906	5,572	6,366	184,307	2,019	9,345	-	22,247	33,611	62,787	(4,449)	58,338
Central Cass Public School District #7	1,581,322	9,399	648,449	21,267	160,464	839,579	7,705	35,666	-	9,076	52,447	239,628	32,915	272,543
Dakota Prairie Public School	944,321	5,613	387,235	12,700	20,227	425,775	4,601	21,299	-	29,135	55,035	143,099	(176)	142,923
Devils Lake Public School	4,916,962	29,226	2,016,286	66,129	160,101	2,271,742	23,956	110,900	-	50,718	185,574	745,098	20,631	765,729
Dickinson Public Schools	8,801,038	52,313	3,609,019	118,367	310,735	4,090,434	42,880	198,504	-	33,452	274,836	1,333,676	68,561	1,402,237
Divide County School Dist #1	1,015,655	6,037	416,487	13,660	34,894	471,078	4,948	22,908	-	50,164	78,020	153,908	(4,023)	149,885
Drake Public School District	336,028	1,997	137,794	4,519	22,097	166,407	1,637	7,579	-	33,298	42,514	50,920	(1,233)	49,687
Drayton Public School #19	393,924	2,341	161,535	5,298	37,307	206,481	1,919	8,885	-	38,996	49,800	59,694	(4,786)	54,908
Dunseith School District #1	2,530,256	15,040	1,037,576	34,030	222,456	1,309,102	12,328	57,069	-	13,841	83,238	383,425	45,793	429,218
East Central Special Education Unit	711,612	4,230	291,809	9,571	82,686	388,296	3,467	16,050	-	-	19,517	107,835	22,963	130,798
Ellendale Public School District #40	725,950	4,315	297,688	9,763	17,448	329,214	3,537	16,374	-	2,251	22,162	110,008	4,748	114,756
Enderlin Area School District #24	871,461	5,180	357,358	11,720	22,787	397,045	4,246	19,655	-	15,561	39,462	132,058	503	132,561
Fargo Public Schools	35,237,777	209,451	14,449,866	473,919	527,889	15,661,125	171,685	794,774	-	668,356	1,634,815	5,339,800	(97,450)	5,242,350

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Fort Totten School District # 30	\$ 717,062	\$ 4,262	\$ 294,043	\$ 9,644	\$ 55,960	\$ 363,909	\$ 3,494	\$ 16,173	\$ -	\$ 36,586	\$ 56,253	\$ 108,661	\$ 1,121	\$ 109,782
Garrison Public School District #51	951,154	5,654	390,037	12,792	43,467	451,950	4,634	21,453	-	14,478	40,565	144,134	9,214	153,348
Glen Ullin Public School #48	458,668	2,726	188,084	6,169	3,834	200,813	2,235	10,345	-	35,520	48,100	69,505	(6,899)	62,606
Glenburn School District	720,775	4,284	295,566	9,694	34,793	344,337	3,512	16,257	-	1	19,770	109,223	8,399	117,622
Grafton Public School District #3	2,607,682	15,500	1,069,325	35,071	176,774	1,296,670	12,705	58,815	-	1	71,521	395,158	47,912	443,070
Great Northwest Education Cooperative	271,205	1,612	111,212	3,647	22,415	138,886	1,321	6,117	-	21,303	28,741	41,097	528	41,625
Halliday Public School	73,151	435	29,996	984	37,724	69,139	356	1,650	-	76,323	78,329	11,085	(8,407)	2,678
Harvey Public School Dist #38	1,078,936	6,413	442,436	14,511	60,969	524,329	5,257	24,335	-	1	29,593	163,498	14,851	178,349
Hazen Public School District #3	975,408	5,798	399,983	13,118	-	418,899	4,752	22,000	-	28,702	55,454	147,810	(7,593)	140,217
Hillsboro Public School	914,490	5,436	375,002	12,299	63,465	456,202	4,456	20,626	-	39,648	64,730	138,578	2,958	141,536
James River Multidistrict Special Education Unit	707,724	4,207	290,214	9,518	2,743	306,682	3,448	15,962	-	17,129	36,539	107,246	(5,128)	102,118
Jamestown Public School District #1	4,981,127	29,608	2,042,598	66,992	101,276	2,240,474	24,269	112,347	-	189,356	325,972	754,821	(21,389)	733,432
Kenmare Public School District #28	825,026	4,904	338,316	11,096	51,315	405,631	4,020	18,608	-	21,884	44,512	125,021	9,621	134,642
Killdeer Public School #16	963,802	5,729	395,224	12,962	39,788	453,703	4,696	21,738	-	84,743	111,177	146,051	(8,087)	137,964
Kindred Public School District #2	662,300	3,937	271,588	8,907	-	284,432	3,227	14,938	-	38,055	56,220	100,362	(9,466)	90,896
Kulm Public School District #7	538,423	3,200	220,790	7,241	13,799	245,030	2,623	12,144	-	16,789	31,556	81,591	649	82,240
Lake Region Special Education Unit	931,993	5,540	382,180	12,535	-	400,255	4,541	21,021	-	67,222	92,784	141,231	(19,400)	121,831
Lakota Public School District # 66	516,820	3,072	211,931	6,951	27,655	249,609	2,518	11,657	-	-	14,175	78,317	7,606	85,923
Lamoure School District #8	678,550	4,033	278,251	9,126	2,946	294,356	3,306	15,304	-	64,210	82,820	102,825	(13,306)	89,519
Larimore Public School District #44	939,146	5,582	385,113	12,631	27,005	430,331	4,576	21,182	-	37,131	62,889	142,315	(1,692)	140,623
Leeds Public School District 6	259,953	1,545	106,598	3,496	-	111,639	1,267	5,863	-	31,107	38,237	39,392	(7,401)	31,991
Lewis & Clark Public Schools	640,536	3,807	262,663	8,615	43,834	318,919	3,121	14,447	-	96,624	114,192	97,064	(12,076)	84,988
Lidgerwood Public School	516,563	3,070	211,826	6,947	13,166	235,009	2,517	11,651	-	9,084	23,252	78,278	61	78,339
Linton Public School District #36	811,010	4,821	332,569	10,907	42,429	390,726	3,951	18,292	-	30,461	52,704	122,897	3,366	126,263
Lisbon Public School	1,023,868	6,086	419,855	13,770	6,002	445,713	4,988	23,093	-	31,743	59,824	155,153	(7,490)	147,663
Lonetree Special Education Unit	137,925	820	56,558	1,855	7,902	67,135	672	3,111	-	1	3,784	20,901	1,999	22,900
Mandan Public School District #1	11,998,946	71,321	4,920,377	161,376	249,701	5,402,775	58,461	270,631	-	144,104	473,196	1,818,275	32,408	1,850,683
Mandaree Public School #36	669,693	3,981	274,619	9,007	101,982	389,589	3,263	15,105	-	243,338	261,706	101,483	(33,923)	67,560
Marvel Public School	331,238	1,969	135,830	4,455	24,213	166,467	1,614	7,471	-	2,963	12,048	50,195	4,437	54,632
Maple Valley School District	492,839	2,929	202,097	6,628	31,778	243,432	2,401	11,116	-	29,225	42,742	74,683	1,404	76,087
Mapleton Public School	183,235	1,089	75,139	2,464	55,725	134,417	893	4,133	-	15,894	20,920	27,767	8,871	36,638
Max Public School	558,193	3,318	228,897	7,507	755	240,477	2,720	12,590	-	5,131	20,441	84,586	(1,193)	83,393
Mcluskay Public Schools	220,831	1,313	90,556	2,970	2,287	97,126	1,076	4,981	-	7,776	13,833	33,464	(1,374)	32,090
Mckenzie Cty Public School #1	3,580,838	21,284	1,468,385	48,159	396,161	1,933,989	17,447	80,764	-	(1)	98,210	542,627	101,446	644,073
Medina Public School District #3	337,571	2,007	138,427	4,540	3,950	148,924	1,645	7,614	-	7,332	16,591	51,154	(1,301)	49,853
Midkota School	287,117	1,707	117,737	3,861	76,438	199,743	1,399	6,476	-	3,372	11,247	43,509	21,740	65,249
Midway Public School District #128	798,167	4,744	327,302	10,735	2,136	344,917	3,889	18,002	-	44,618	66,509	120,951	(11,053)	109,898
Milnor Public School District #2	627,212	3,728	257,199	8,435	45,824	315,186	3,056	14,147	-	23,501	40,704	95,045	6,413	101,458
Minot Public School District #1	26,811,182	159,364	10,994,394	360,588	837,323	12,351,669	130,629	604,716	-	-	735,345	4,062,865	199,808	4,262,673
Minot Public School District #20	608,438	3,617	249,501	8,183	21,309	282,610	2,964	13,723	-	30,806	47,493	92,200	(578)	91,622

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Mohall Lansford Sherwood School	\$ 608,953	\$ 3,620	\$ 249,712	\$ 8,190	\$ 25,399	\$ 286,921	\$ 2,967	\$ 13,735	\$ -	\$ -	\$ 16,702	\$ 92,278	\$ 7,861	\$ 100,139
Mott/Regent School Dist #1	633,851	3,768	259,921	8,525	4,415	276,629	3,088	14,296	-	2,636	20,020	96,051	159	96,210
Mt Pleasant School Dist #4	611,622	3,635	250,806	8,226	28,047	290,714	2,980	13,795	-	13,174	29,949	92,683	5,917	98,600
Napoleon Public School District #2	473,825	2,816	194,300	6,373	17,633	221,122	2,309	10,687	-	770	13,766	71,802	4,478	76,280
New Public School #8	1,138,600	6,768	466,902	15,313	171,325	660,308	5,547	25,681	-	1	31,229	172,539	44,127	216,666
New Rockford Sheyenne Public School	455,357	2,707	186,727	6,124	12,893	208,451	2,219	10,270	-	12,696	25,185	69,003	(619)	68,384
New Salem Almont School District #49	808,358	4,805	331,481	10,872	62,448	409,606	3,938	18,232	-	9,681	31,851	122,495	11,413	133,908
New Town Public School District	2,743,292	16,306	1,124,935	36,895	264,592	1,442,728	13,366	61,874	-	67,825	143,065	415,708	41,721	457,429
Newburg United Public School	364,447	2,166	149,447	4,901	11,873	168,387	1,776	8,220	-	8,915	18,911	55,227	452	55,679
North Border School District # 100	1,017,086	6,045	417,074	13,679	68,077	504,875	4,955	22,940	-	12,726	40,621	154,125	13,325	167,450
North Sargent School District #3	614,531	3,653	251,999	8,265	58,532	322,449	2,994	13,860	-	47,688	64,542	93,124	1,775	94,899
North Valley Career & Technology Center	293,194	1,743	120,229	3,943	13,945	139,860	1,428	6,613	-	(1)	8,040	44,429	4,350	48,779
Northern Cass School District # 97	882,746	5,247	361,985	11,872	10,333	389,437	4,301	19,910	-	59,769	83,980	133,768	(10,041)	123,727
Northern Plains Special Ed Unit	195,838	1,164	80,306	2,634	-	84,104	954	4,417	-	10,201	15,572	29,676	(2,737)	26,939
Oakes Public Schools	1,004,678	5,972	411,985	13,512	22,643	454,112	4,895	22,660	-	46,116	73,671	152,245	(9,962)	142,283
Oliver-Mercer Special Education Unit	537,170	3,193	220,276	7,224	11,816	242,509	2,617	12,116	-	62,863	77,596	81,401	(11,683)	69,718
Park River Area School District	908,093	5,398	372,379	12,213	8,238	398,228	4,424	20,482	-	26,953	51,859	137,609	(4,171)	133,438
Peace Garden Special Services	561,698	3,339	230,334	7,554	5,832	247,059	2,737	12,669	-	16,359	31,765	85,117	(2,213)	82,904
Pingree-Buchanan School District	432,919	2,573	177,525	5,822	17,427	203,347	2,109	9,764	-	18,025	29,898	65,603	(1,404)	64,199
Richland School District # 44	596,641	3,546	244,663	8,024	6,622	262,855	2,907	13,457	-	43,684	60,048	90,413	(10,803)	79,610
Rolette Public School	437,339	2,600	179,338	5,882	31,167	218,987	2,131	9,864	-	2,803	14,798	66,273	6,227	72,500
Roughrider Education Services Program (RESP)	50,134	298	20,558	674	8,331	29,861	244	1,131	-	6,838	8,213	7,597	1,058	8,655
Rugby Public School District #5	1,075,046	6,390	440,841	14,458	47,640	509,329	5,238	24,247	-	43,011	72,496	162,908	1,265	164,173
Rural Cass Special Education Unit	342,587	2,036	140,483	4,607	-	147,126	1,669	7,727	-	60,128	69,524	51,914	(16,866)	35,048
Sawyer Public School	294,126	1,748	120,611	3,956	11,119	137,434	1,433	6,634	-	35,297	43,364	44,571	(7,948)	36,623
Sheyenne Valley Career And Tech Center	167,195	994	68,561	2,249	8,744	80,548	815	3,771	-	3,335	7,921	25,336	1,521	26,857
Sheyenne Valley Special Education Unit	899,108	5,344	368,695	12,092	-	386,131	4,381	20,279	-	50,032	74,692	136,247	(15,853)	120,394
Solen Public School Dist #3	726,320	4,317	297,840	9,768	178,825	490,750	3,539	16,382	-	20,439	40,360	110,064	35,152	145,216
Souris Valley Special Services	549,980	3,269	225,529	7,397	10,279	246,474	2,680	12,405	-	604,316	619,401	83,342	(133,547)	(50,205)
South East Education Cooperative	698,948	4,154	286,615	9,400	285,298	585,467	3,405	15,764	-	-	19,169	105,916	63,245	169,161
South Heart Public School District #9	442,386	2,630	181,408	5,950	143,483	333,471	2,155	9,978	-	1	12,134	67,037	34,883	101,920
South Prairie School District #70	1,009,869	6,003	414,114	13,582	243,988	677,687	4,920	22,777	-	(1)	27,696	153,032	76,983	230,015
St John School District #3	1,230,443	7,314	504,564	16,548	101,475	629,901	5,995	27,752	-	31,376	65,123	186,457	14,357	200,814
Stanley Community Public School District # 2	2,228,867	13,248	913,985	29,976	213,287	1,170,496	10,859	50,271	-	-	61,130	337,754	59,974	397,728
Surrey Schools	985,566	5,858	404,148	13,255	4,563	427,824	4,802	22,229	-	15,015	42,046	149,349	(3,140)	146,209
Sw Special Education Unit	161,843	962	66,366	2,177	15,746	85,251	789	3,650	-	10,786	15,225	24,525	1,021	25,546
Tgu School District #60	2,916,112	17,333	1,195,802	39,219	77,644	1,329,998	14,208	65,772	-	46,755	126,735	441,896	10,226	452,122
Thompson Public School	588,589	3,499	241,361	7,916	12,935	265,711	2,868	13,275	-	12,487	28,630	89,192	(1,121)	88,071
Tioga Public School District #15	1,198,023	7,121	491,270	16,112	38,832	553,335	5,837	27,021	-	24,002	56,860	181,544	5,709	187,253
Turtle Lake Mercer School District #72	597,831	3,553	245,150	8,040	69,353	326,096	2,913	13,484	-	55,214	71,611	90,593	10,075	100,668

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Underwood School District #8	\$ 494,253	\$ 2,938	\$ 202,677	\$ 6,647	\$ 11,805	\$ 224,067	\$ 2,408	\$ 11,148	\$ -	\$ 12,305	\$ 25,861	\$ 74,897	\$ 191	\$ 75,088
United Public School District # 7	1,749,400	10,398	717,372	23,528	115,314	866,612	8,523	39,457	-	47,980	265,097	33,967	299,064	
Valley City Public School	1,736,220	10,320	711,967	23,351	107,667	853,305	8,459	39,160	-	52,319	99,938	263,100	12,413	275,513
Velva Public School	641,067	3,810	262,881	8,622	4,564	279,877	3,123	14,459	-	19,295	36,877	97,145	(3,691)	93,454
Wahpeton Public School District 37	2,332,780	13,866	956,597	31,374	38,734	1,040,571	11,366	52,615	-	54,631	118,612	353,501	(4,431)	349,070
Warwick Public School	675,544	4,015	277,019	9,086	55,530	345,650	3,291	15,237	-	23,592	42,120	102,369	5,753	108,122
Washburn Public School	661,239	3,930	271,152	8,893	30,717	314,692	3,222	14,914	-	6,144	24,280	100,202	8,427	108,629
West Fargo Public School #6	26,521,108	157,640	10,875,444	356,687	1,732,327	13,122,098	129,216	598,173	-	(3)	727,386	4,018,908	461,708	4,480,616
West River Student Services	201,527	1,198	82,640	2,710	28,299	114,847	982	4,545	-	1,007	6,534	30,539	7,141	37,680
Westhope Public School #17	440,649	2,619	180,696	5,926	7,975	197,216	2,147	9,939	-	16,883	28,969	66,774	(1,488)	65,286
White Shield School Dist #85	1,766,357	10,499	724,326	23,756	222,117	980,698	8,606	39,839	-	51,502	99,947	267,667	42,945	310,612
Williston Public School #1	11,104,307	66,003	4,553,515	149,344	1,476,542	6,245,404	54,102	250,453	-	1	304,556	1,682,705	372,659	2,055,364
Wilmac Multidistrict Special Education Unit	1,245,728	7,405	510,832	16,754	72,308	607,299	6,069	28,097	-	8,540	42,706	188,773	19,172	207,945
Wilton Public School District	429,478	2,553	176,115	5,776	36,521	220,965	2,093	9,687	-	19,942	31,722	65,081	4,751	69,832
Yellowstone School District # 14	294,688	1,752	120,842	3,963	43,980	170,537	1,436	6,647	-	1	8,084	44,656	11,658	56,314
Zeeland Public Schools	120,148	714	49,269	1,616	1,777	53,376	585	2,710	-	4,226	7,521	18,207	(698)	17,509
Attorney General's Office	17,438,852	103,655	7,151,106	234,538	224,345	7,713,644	84,966	393,326	-	250,014	728,306	2,642,618	(968)	2,641,650
Bank Of North Dakota	16,727,657	99,428	6,859,468	224,973	308,611	7,492,480	81,500	377,286	-	3,786	462,572	2,534,846	71,507	2,606,353
Beef Commission	272,603	1,620	111,786	3,666	17,919	134,991	1,328	6,148	-	678	8,154	41,309	4,235	45,544
Bismarck State College	6,686,469	39,744	2,741,903	89,928	121,986	2,993,561	32,578	150,811	-	266,427	449,816	1,013,242	(23,304)	989,938
Board Of Medical Examiners	437,740	2,602	179,503	5,887	67,418	255,410	2,133	9,873	-	35,649	47,655	66,333	9,496	75,829
Board Of Pharmacy	355,380	2,112	145,730	4,780	3,521	156,143	1,731	8,015	-	9,371	19,117	53,853	(1,540)	52,313
Central Services	2,141,283	12,728	878,070	28,798	82,028	1,001,624	10,433	48,296	-	34,165	92,894	324,482	10,489	334,971
Department Of Transportation	95,525,909	567,800	39,172,068	1,284,745	-	41,024,613	465,421	2,154,549	-	5,162,484	7,782,454	14,475,635	(1,336,468)	13,139,167
Dickinson State University	3,894,267	23,147	1,596,912	52,375	42,224	1,714,658	18,974	87,834	-	221,544	328,352	590,122	(38,206)	551,916
Education Standards & Practice	660,483	3,926	270,843	8,883	31,062	314,714	3,218	14,897	-	35,126	53,241	100,087	(2,446)	97,641
Electrical Board	2,267,265	13,476	929,732	30,493	119,830	1,093,531	11,047	51,137	-	145,404	207,588	343,573	4,263	347,836
Housing Finance Agency	3,905,711	23,215	1,601,805	52,529	62,749	1,740,098	19,029	88,092	-	90,444	197,565	591,857	(12,273)	579,584
Information Technology Dept	36,991,035	219,872	15,168,820	497,499	-	15,886,191	180,228	834,318	-	733,736	1,748,282	5,605,482	(208,788)	5,396,694
Insurance Department	3,987,749	23,703	1,635,246	53,632	107,518	1,820,099	19,429	89,942	-	30,612	139,983	604,288	22,325	626,613
Job Service North Dakota	13,431,911	79,838	5,507,990	180,648	-	5,768,476	65,443	302,951	-	1,499,579	1,867,973	2,035,421	(405,564)	1,629,857
Lake Region State College	2,701,533	16,058	1,107,811	36,333	-	1,160,202	13,162	60,932	-	234,213	308,307	409,380	(57,012)	352,368
Land Department	3,207,938	19,068	1,315,471	43,144	114,797	1,492,480	15,630	72,354	-	783	88,767	486,119	28,117	514,236
Legislative Council	4,270,044	25,381	1,751,006	57,429	392,084	2,225,900	20,804	96,309	-	88,329	205,442	647,066	87,946	735,012
Mayville State University	4,615,475	27,434	1,892,656	62,074	118,715	2,100,879	22,487	104,100	-	61,990	188,577	699,412	24,996	724,408
Mill & Elevator Association	12,054,415	71,651	4,943,123	162,122	173,763	5,350,659	58,731	271,883	-	645,164	975,778	1,826,680	(90,627)	1,736,053
Minot State University	8,323,131	49,472	3,413,045	111,939	-	3,574,456	40,552	187,725	-	597,323	825,600	1,261,256	(142,453)	1,118,803
ND Board Of Nursing	992,284	5,898	406,903	13,345	131,513	557,659	4,835	22,381	-	-	27,216	150,367	34,629	184,996
ND Public Employees Retirement System	3,113,314	18,505	1,276,669	41,872	71,458	1,408,504	15,169	70,220	-	88,738	174,127	471,780	(11,597)	460,183
ND Soybean Council	676,348	4,020	277,348	9,096	10,405	300,869	3,295	15,255	-	6,776	25,326	102,491	530	103,021

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
ND St College Of Science	\$ 8,384,564	\$ 49,837	\$ 3,438,237	\$ 112,765	\$ -	\$ 3,600,839	\$ 40,851	\$ 189,110	\$ -	\$ 678,192	\$ 908,153	\$ 1,270,565	\$ (171,614)	\$ 1,098,951
ND State Board Of Accountancy	440,698	2,619	180,716	5,927	123,121	312,383	2,147	9,940	-	1	12,088	66,782	32,776	99,558
ND State Board Of Cosmetology	102,597	610	42,071	1,380	1,892	45,953	500	2,314	-	2,845	5,659	15,547	(339)	15,208
ND State Plumbing Board	600,860	3,570	246,311	8,078	18,567	276,526	2,927	13,548	-	3,117	19,592	91,022	3,598	94,620
ND System Information Technology Services	3,303,816	19,638	1,354,787	44,434	168,354	1,587,213	16,097	74,516	-	(1)	90,612	500,648	42,686	543,334
ND University System Office	1,324,005	7,870	542,931	17,807	108,976	677,584	6,451	29,862	-	14,785	51,098	200,635	19,370	220,005
North Dakota State University	51,083,527	303,637	20,947,692	687,031	-	21,938,360	248,889	1,152,169	-	2,216,974	3,618,032	7,741,004	(544,152)	7,196,852
Office Of Management & Budget	4,898,591	29,117	2,008,752	65,882	146,187	2,249,938	23,867	110,486	-	52,557	186,910	742,314	18,608	760,922
Public Finance Authority	265,580	1,579	108,905	3,572	1,438	115,494	1,294	5,990	-	7,586	14,870	40,245	(1,592)	38,653
Real Estate Commission	146,429	870	60,045	1,969	16,221	79,105	713	3,303	-	26,682	30,698	22,189	(694)	21,495
Retirement & Investment Office	2,512,528	14,934	1,030,306	33,791	138,324	1,217,355	12,242	56,669	-	(2)	68,909	380,739	41,593	422,332
Rough Rider Industries	2,082,295	12,377	853,881	28,005	-	894,263	10,145	46,965	-	170,654	227,764	315,543	(45,523)	270,020
State Auditor's Office	6,087,837	36,186	2,496,423	81,876	104,546	2,719,031	29,661	137,309	-	100,408	267,378	922,528	(6,921)	915,607
State Board Of Law Examiners	507,033	3,014	207,917	6,819	-	217,750	2,470	11,436	-	69,110	83,016	76,834	(17,199)	59,635
State Fair Association	1,670,192	9,928	684,891	22,463	16,612	733,894	8,137	37,670	-	42,759	88,566	253,094	(7,616)	245,478
Tobacco Prevention/Control Committee	-	-	-	-	135,700	135,700	-	-	-	407,875	407,875	-	(46,853)	(46,853)
University Of North Dakota	62,056,483	368,860	25,447,345	834,609	-	26,650,814	302,351	1,399,659	-	3,675,364	5,377,374	9,403,805	(959,176)	8,444,629
Valley City State University	2,845,117	16,911	1,166,689	38,264	35,503	1,257,367	13,862	64,170	-	159,124	237,156	431,138	(23,468)	407,670
Williston State College	1,847,432	10,981	757,571	24,846	1,659	795,057	9,001	41,668	-	55,586	106,255	279,953	(12,934)	267,019
Workforce Safety & Insurance	24,862,684	147,782	10,195,377	334,383	2,867,973	13,545,515	121,136	560,768	-	55,487	737,391	3,767,597	722,515	4,490,128
Adjutant General ND National Guard	16,989,492	100,984	6,966,838	228,495	280,809	7,577,126	82,776	383,191	-	71,059	537,026	2,574,523	53,634	2,628,157
Aeronautics Commission	653,428	3,884	267,949	8,788	62,075	342,696	3,184	14,738	-	-	17,922	99,018	19,064	118,082
Career & Technical Education	2,483,837	14,764	1,018,541	33,406	250,610	1,317,321	12,102	56,022	-	165,561	233,685	376,391	8,385	384,776
Commission On Legal Counsel For Indigents	3,828,383	22,756	1,569,895	51,489	180,371	1,824,511	18,653	86,348	-	-	105,001	580,139	47,095	627,234
Department Of Commerce	6,823,029	40,556	2,797,902	91,764	301,677	3,231,899	33,243	153,891	-	82,726	269,860	1,033,936	57,049	1,090,985
Department Of Corrections And Rehabilitation	10,792,277	64,149	4,425,562	145,147	202,270	4,837,128	52,582	243,415	-	268,221	564,218	1,635,421	(18,140)	1,617,281
Department Of Corrections Transitional Services	3,268,760	19,429	1,340,412	43,962	72,881	1,476,684	15,926	73,726	-	124,482	214,134	495,335	(16,383)	478,952
Department Of Financial Institutions	3,650,275	21,697	1,496,859	49,093	30,264	1,597,913	17,785	82,330	-	(1)	100,114	553,149	9,202	562,351
Department Of Human Services	107,756,311	640,497	44,187,357	1,449,234	-	46,277,088	525,010	2,430,401	-	2,693,386	5,648,797	16,328,984	(689,490)	15,639,494
Dept Of Agriculture	6,025,119	35,813	2,470,705	81,033	26,115	2,613,666	29,356	135,894	-	151,029	316,279	913,024	(35,083)	877,941
Facility Management	3,153,338	18,743	1,293,081	42,410	-	1,354,234	15,364	71,122	-	209,823	296,309	477,845	(56,174)	421,671
Field Services Division	11,557,832	68,699	4,739,490	155,443	290,214	5,253,846	56,312	260,682	-	77,506	394,500	1,751,430	42,984	1,794,414
Game & Fish Department	16,225,641	96,444	6,653,607	218,221	161,027	7,129,299	79,055	365,963	-	442,573	887,591	2,458,772	(91,206)	2,367,566
Governor's Office	1,855,051	11,026	760,695	24,949	121,223	917,893	9,038	41,840	-	26,571	77,449	281,107	23,370	304,477
Highway Patrol	2,804,532	16,670	1,150,047	37,719	-	1,204,436	13,664	63,255	-	264,405	341,324	424,988	(70,195)	354,793
Historical Society	6,406,827	38,082	2,627,231	86,167	93,614	2,845,094	31,215	144,503	-	78,656	254,374	970,866	(3,130)	967,736
Indian Affairs Commission	336,993	2,003	138,190	4,532	6,191	150,916	1,642	7,601	-	52,791	62,034	51,067	(12,515)	38,552
Industrial Commission	11,480,841	68,241	4,707,919	154,408	331,329	5,261,897	55,937	258,946	-	1	314,884	1,739,763	91,121	1,830,884
James River Correctional Ctr	12,325,765	73,264	5,054,395	165,771	487,872	5,781,302	60,054	278,003	-	166,037	504,094	1,867,800	60,793	1,928,593
Juvenile Services - DOCR	2,530,370	15,040	1,037,622	34,031	17,832	1,104,525	12,328	57,071	-	19,489	88,888	383,442	(2,168)	381,274

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Life Skills and Transition Center	\$ 20,016,928	\$ 118,979	\$ 8,208,290	\$ 269,211	\$ 3,263	\$ 8,599,743	\$ 97,526	\$ 451,474	\$ -	\$ 1,075,501	\$ 1,624,501	\$ 3,033,289	\$ (248,542)	\$ 2,784,747	
Milk Marketing Board	322,206	1,915	132,126	4,333	2,980	141,354	1,570	7,267	-	9,993	18,830	48,826	(2,098)	46,728	
ND Barley Council	202,315	1,203	82,963	2,721	1,175	88,062	986	4,563	-	6,310	11,859	30,658	(1,449)	29,209	
ND Corn Utilization Council	329,326	1,957	135,046	4,429	39,424	180,856	1,605	7,428	-	68,949	77,982	49,905	(13,218)	36,687	
ND Council On The Arts	508,479	3,022	208,510	6,839	15,023	233,394	2,477	11,469	-	18,491	32,437	77,053	(1,928)	75,125	
ND Department Of Health	30,349,523	180,396	12,445,352	408,176	159,134	13,193,058	147,869	684,521	-	788,439	1,620,829	4,599,052	(136,158)	4,462,894	
ND Department Of Labor	1,058,555	6,292	434,079	14,237	111,439	566,047	5,157	23,875	-	66,287	95,319	160,409	14,520	174,929	
ND Oilseed Council	45,183	269	18,528	608	14,195	33,600	220	1,019	-	-	1,239	6,847	3,651	10,498	
ND Securities Department	998,393	5,934	409,408	13,428	56,126	484,896	4,864	22,518	-	17,510	44,892	151,293	9,617	160,910	
ND State Library	1,893,080	11,252	776,290	25,460	-	813,002	9,223	42,698	-	109,274	161,195	286,870	(26,815)	260,055	
ND Supreme Court	28,588,920	169,931	11,723,386	384,497	-	12,277,814	139,291	644,812	-	1,099,091	1,883,194	4,332,257	(272,446)	4,059,811	
ND Veterans Home	7,826,532	46,520	3,209,406	105,260	8,835	3,370,021	38,132	176,524	-	6,573	221,229	1,186,003	1,453	1,187,456	
ND Wheat Commission	689,464	4,098	282,727	9,273	6,748	302,846	3,359	15,551	-	25,701	44,611	104,479	(6,339)	98,140	
ND Youth Correctional Center	4,950,684	29,427	2,030,114	66,583	6,785	2,132,909	24,121	111,661	-	177,270	313,052	750,208	(39,083)	711,125	
North Dakota State Hospital	27,199,819	161,674	11,153,761	365,815	-	11,681,250	132,523	613,481	-	1,734,401	2,480,405	4,121,758	(425,660)	3,696,098	
Office Of Administrative Hearings	678,583	4,033	278,264	9,126	71,948	363,371	3,306	15,305	-	-	18,611	102,830	17,883	120,713	
Parks & Recreation Department	5,623,271	33,424	2,305,920	75,628	246,309	2,661,281	27,398	126,831	-	168,973	323,202	852,129	28,218	880,347	
Protection & Advocacy Project	2,817,197	16,745	1,155,241	37,889	8,300	1,218,175	13,726	63,541	-	56,790	134,057	426,907	(14,165)	412,742	
Public Instruction	7,944,783	47,223	3,257,897	106,851	80,496	3,492,467	38,709	179,191	-	233,910	451,810	1,203,922	(37,130)	1,166,792	
Public Service Commission	4,430,553	26,335	1,816,825	59,587	19,650	1,922,397	21,587	99,929	-	253,101	374,617	671,389	(53,538)	617,851	
Racing Commission	209,870	1,247	86,060	2,823	2,689	92,819	1,023	4,734	-	5,504	11,261	31,803	(759)	31,044	
School For The Blind	1,152,696	6,852	472,683	15,503	71,407	566,445	5,616	25,999	-	62,548	94,163	174,675	(4,801)	169,874	
School For The Deaf	2,036,309	12,104	835,024	27,387	70,724	945,239	9,921	45,928	-	62,465	118,314	308,574	(3,444)	305,130	
Secretary Of State	2,492,951	14,818	1,022,278	33,528	133,435	1,204,059	12,146	56,227	-	115,887	184,260	377,772	(5,852)	371,920	
State Penitentiary	16,924,170	100,596	6,940,051	227,616	356,102	7,624,365	82,458	381,718	-	93,358	557,534	2,564,625	54,227	2,618,852	
State Seed Department	2,210,865	13,141	906,603	29,734	105,613	1,055,091	10,772	49,865	-	1	60,638	335,026	26,137	361,163	
State Treasurer's Office	622,487	3,700	255,261	8,372	19,986	287,319	3,033	14,040	-	344	17,417	94,329	4,339	98,668	
Tax Department	10,713,084	63,678	4,393,087	144,082	17,461	4,618,308	52,196	241,629	-	440,131	733,956	1,623,420	(108,850)	1,514,570	
Veterans Affairs Department	587,560	3,492	240,939	7,902	22,383	274,716	2,863	13,252	-	6,562	22,677	89,036	3,622	92,658	
Water Commission	9,584,788	56,971	3,930,409	128,907	-	4,116,287	46,699	216,181	-	248,237	511,117	1,452,442	(55,990)	1,396,452	
<b>Main Total</b>	<b>\$ 1,607,328,180</b>	<b>\$ 9,553,856</b>	<b>\$ 659,112,950</b>	<b>\$ 21,617,231</b>	<b>\$ 46,069,416</b>	<b>\$ 736,353,453</b>	<b>\$ 7,831,217</b>	<b>\$ 36,252,647</b>	<b>\$ -</b>	<b>\$ 45,984,585</b>	<b>\$ 90,068,449</b>	<b>\$ 243,568,428</b>	<b>\$ (4,535)</b>	<b>\$ 243,563,893</b>	

**JUDGES SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
ND Supreme Court	\$ (3,787,110)	\$ -	\$ 4,755,539	\$ 361,138	\$ -	\$ 5,116,677	\$ 2,439,197	\$ 876,830	\$ -	\$ -	\$ 3,316,027	\$ 478,538	\$ (507)	\$ 478,031	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**LAW ENFORCEMENT WITH PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Contributions and Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Attorney General's Office	\$ 2,656,435	\$ 388,981	\$ 1,420,436	\$ -	\$ -	\$ 1,809,417	\$ 35,637	\$ 69,112	\$ 6,892	\$ 314,378	\$ 426,019	\$ 633,563	\$ (86,269)	\$ 547,294	
Adjutant General ND National Guard	569,011	83,320	304,259	-	152,776	540,355	7,634	14,804	1,476	1	23,915	135,710	39,291	175,001	
City Of Cavalier	100,131	14,662	53,542	-	-	68,204	1,343	2,605	260	22,110	26,318	23,881	(6,581)	17,300	
City Of Ellendale	67,225	9,844	35,946	-	-	45,790	902	1,749	174	9,488	12,313	16,033	(3,077)	12,956	
City Of Thompson	34,369	5,033	18,377	-	9,539	32,949	461	894	89	12,323	13,767	8,197	(2,013)	6,184	
City Of Williston	2,389,079	349,832	1,277,477	-	-	1,627,309	32,050	62,156	6,198	163,148	263,552	569,798	(42,363)	527,435	
City Of Bowman	118,088	17,292	63,143	-	3,296	83,731	1,584	3,072	306	26,728	31,690	28,164	(5,551)	22,613	
City Of Powers Lake	82,889	12,137	44,322	-	10,474	66,933	1,112	2,156	215	16,882	20,365	19,769	(766)	19,003	
City Of Burlington	82,228	12,041	43,968	-	-	56,009	1,103	2,139	213	10,091	13,546	19,611	(3,076)	16,535	
Adams County	164,923	24,150	88,187	-	3,200	115,537	2,213	4,291	428	4,722	11,654	39,334	(702)	38,632	
Benson County	134,018	19,624	71,661	-	30,206	121,491	1,798	3,487	348	19,287	24,920	31,963	5,176	37,139	
Bowman County	161,902	23,707	86,571	-	4,888	115,166	2,172	4,212	420	25,347	32,151	38,614	(4,853)	33,761	
Cass County	5,521,210	808,469	2,952,274	-	868,717	4,629,460	74,069	143,644	14,324	32,665	264,702	1,316,815	217,951	1,534,766	
Dunn County	731,109	107,056	390,935	-	61,178	559,169	9,808	19,021	1,897	98,324	129,050	174,370	(4,198)	170,172	
Griggs County	104,435	15,292	55,843	-	71,135	-	1,401	2,717	271	28,693	33,082	24,908	(8,766)	16,142	
Mckenzie County	1,731,959	253,610	926,105	-	173,124	1,352,839	23,235	45,060	4,493	-	72,788	413,074	53,338	466,412	
McLean County	651,913	95,459	348,588	-	19,915	463,962	8,746	16,961	1,691	69,431	96,829	155,482	(14,061)	141,421	
Slope County	46,946	6,874	25,103	-	8,950	40,927	630	1,221	122	16,563	18,536	11,197	(1,029)	10,168	
Stark County	1,066,612	156,184	570,334	-	-	726,518	14,309	27,750	2,767	100,920	145,746	254,388	(28,479)	225,909	
Ward County	2,523,510	369,516	1,349,358	-	21,065	1,739,939	33,854	65,653	6,547	140,743	246,797	601,860	(37,380)	564,480	
Williams County	3,078,197	450,739	1,645,958	-	71,661	2,168,358	41,295	80,085	7,986	248,716	378,082	734,154	(44,429)	689,725	
<b>Law Enforcement with Prior Main Service System Total</b>	<b>\$ 22,016,189</b>	<b>\$ 3,223,822</b>	<b>\$ 11,772,387</b>	<b>\$ -</b>	<b>\$ 1,438,989</b>	<b>\$ 16,435,198</b>	<b>\$ 295,356</b>	<b>\$ 572,789</b>	<b>\$ 57,117</b>	<b>\$ 1,360,560</b>	<b>\$ 2,285,822</b>	<b>\$ 5,250,885</b>	<b>\$ 22,163</b>	<b>\$ 5,273,048</b>	

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Contributions and Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
City of Mandan	\$ 298,382	\$ 60,586	\$ 833,788	\$ -	\$ -	\$ 894,374	\$ 17,176	\$ 36,321	\$ 1,196	\$ 80,875	\$ 135,568	\$ (301,704)	\$ (21,191)	\$ (322,895)	
City Of Devils Lake	128,371	26,066	358,716	-	9,120	393,902	7,389	15,626	514	3,527	27,056	(129,801)	1,403	(128,398)	
City of Berthold	9,048	1,837	25,284	-	896	28,017	521	1,101	36	1,076	2,734	(9,149)	(47)	(9,196)	
Barnes County	127,946	25,979	357,528	-	7,060	390,567	7,365	15,574	513	965	24,417	(129,371)	1,600	(127,771)	
Morton County	285,853	58,042	798,773	-	68,794	925,609	16,454	34,796	1,146	-	52,396	(289,034)	18,221	(270,813)	
Rolette County	129,242	26,242	361,146	-	10,150	397,538	7,440	15,732	518	2,625	26,315	(130,680)	1,925	(128,755)	
<b>Law Enforcement without Prior Main Service System Total</b>	<b>\$ 978,842</b>	<b>\$ 198,752</b>	<b>\$ 2,735,235</b>	<b>\$ -</b>	<b>\$ 96,020</b>	<b>\$ 3,030,007</b>	<b>\$ 56,345</b>	<b>\$ 119,150</b>	<b>\$ 3,923</b>	<b>\$ 89,068</b>	<b>\$ 268,486</b>	<b>\$ (989,739)</b>	<b>\$ 1,911</b>	<b>\$ (987,828)</b>	
<b>Total Public Employees Retirement System</b>	<b>\$ 1,626,536,101</b>	<b>\$ 12,976,430</b>	<b>\$ 678,376,111</b>	<b>\$ 21,978,369</b>	<b>\$ 47,604,425</b>	<b>\$ 760,935,335</b>	<b>\$ 10,622,115</b>	<b>\$ 37,821,416</b>	<b>\$ 61,040</b>	<b>\$ 47,434,213</b>	<b>\$ 95,938,784</b>	<b>\$ 248,308,112</b>	<b>\$ 19,032</b>	<b>\$ 248,327,144</b>	

The accompanying notes are an integral part of the Schedules of Pension Amounts by Employer.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**HIGHWAY PATROLMEN'S RETIREMENT SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
State Of ND Highway Patrolmen	\$ 20,710,762	\$ 626,340	\$ 4,058,096	\$ 579,335	\$ -	\$ 5,263,771	\$ 113,652	\$ -	\$ -	\$ 113,652	\$ 3,659,448	\$ (298)	\$ 3,659,150

**RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Job Service North Dakota	\$ (33,635,942)	\$ -	\$ -	\$ 2,914,899	\$ -	\$ 2,914,899	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 856,411	\$ -	\$ 856,411

Note: Columns may not foot due to rounding.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

**NOTE 1      DESCRIPTION OF PLANS**

**General**

The System administers three defined benefit pension plans. The Public Employees Retirement System (PERS) is a cost-sharing multiple-employer retirement plan. The PERS was established July 1, 1966 as a defined contribution plan and was changed to a defined benefit plan by the 1977 North Dakota Legislature. The PERS is administered in accordance with Chapter 54-52 of the North Dakota Century Code. The Highway Patrolmen's Retirement System (HPRS) was established July 1, 1949 and is administered in accordance with Chapter 39-03 of the North Dakota Century Code. The HPRS is a single-employer defined benefit plan. The Retirement Plan for Employees of Job Service North Dakota is a single-employer defined benefit public employee retirement plan administered by the Agency. The plan is established under NDCC 52-11-01 with benefit provisions established through the plan document, as amended.

The costs of administering the plans are financed through the contributions and investment earnings of each plan.

The following brief description of the PERS, the HPRS and the Retirement Plan for Employees of Job Service North Dakota (JSND) is provided for general information purposes only. Participants should refer to the applicable chapters of the North Dakota Century Code for more complete information.

The PERS covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions (Main System). It also covers the Supreme and District Court Judges (Judges System) and the National Guard Security Officers and Firefighters and as of August 1, 2003, peace officers and correctional officers employed by political subdivisions. The HPRS covers substantially all sworn officers of the North Dakota Highway Patrol. The Retirement Plan for Employees of Job Service North Dakota is limited to employees participating in the plan as of September 30, 1980.

Responsibility for administration of the defined benefit pension plans is assigned to a Board comprised of seven members. The Board consists of a Chairman, who is appointed by the Governor; one member appointed by the Attorney General; one member appointed by the State Health Officer; three members elected by the active membership of the NDPERS system; and one member elected by the retired public employees.

**Pension Benefits**

***PERS***

Benefits are set by statute. The System has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Members of the main system are entitled to unreduced monthly pension benefits beginning when the sum of age and years of credited service equal or exceed 85 (Rule of 85), or at normal retirement age (65). The annual pension benefit is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. The Plan permits early retirement at ages 55-64 with three or more years of service.

Supreme and District Court Judges are entitled to unreduced monthly pension benefits beginning at normal retirement age of (65) or the Rule of 85. The monthly pension benefit is equal to a percentage of average monthly salary using the highest 36 months out of the last 180 months of service.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

**NOTE 1      DESCRIPTION OF PLANS (CONTINUED)**

The percentage is equal to 3.50% of average monthly salary multiplied by the first ten years of service, plus 2.80% of the average monthly salary times the second ten years of service, plus 1.25% of average monthly salary times years of service in excess of twenty years. The judicial retirement formula is only applied to eligible judicial service. Non-judicial service benefits are calculated using the 2.00% multiplier. The Plan permits early retirement at ages 55-64 with five or more years of service.

Members of the National Guard System are entitled to unreduced monthly pension benefits at normal retirement age (55). Members of the Law Enforcement System are entitled to unreduced monthly pension benefits at normal retirement age (55) or the Rule of 85. The monthly pension benefit for the National Guard/Law Enforcement is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. The Plan permits early retirement at ages 50-55 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

***HPRS***

Benefits are set by statute. The System has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Members are entitled to unreduced pension benefits upon attainment of age 55 and ten years of eligible employment or when the sum of age and years of credited service equals or exceeds 80. The annual pension benefit is equal to a percentage of average monthly salary using the highest 36 months out of the last 180 months of service. The percentage is equal to the sum of the first 25 years of service multiplied by 3.60% and 1.75% multiplied by years of service in excess of 25, if any. The Plan permits early retirement at ages 50-54, with ten or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

***Retirement Plan for Employees of Job Service North Dakota***

Benefits are established through the plan document, as amended by the Board. The System provides a post-retirement cost-of living adjustment each year based on the Consumer Price Index. Employees are entitled to annual pension benefits beginning at normal retirement age (65). Employees may elect optional retirement eligibility at age 62 with 5 years of credited service, at age 60 with 20 years of credited service, or at age 55 with 30 years of credited service.



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

Pension benefits are calculated based on the final average earnings (basic monthly earnings averaged over the highest three consecutive years of basic earnings) of the employee multiplied by the sum of:

- 1.5% times years of credited service up to 5 plus
- 1.75% times years of credited service between 6 and 10 plus
- 2.0% times years of credited service in excess of 10

**Death and Disability Benefits**

***PERS***

Death and disability benefits are set by statute. If an active member dies with less than three years of service for the Main System and National Guard/Law Enforcement, or less than five years of service for Supreme and District Court Judges, a death benefit equal to the value of the member's accumulated contributions, plus interest, is paid to the member's beneficiary. If the member has earned more than three years of credited service for the Main System and National Guard/Law Enforcement, the surviving spouse will be entitled to a single payment refund, life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit, or monthly payments in an amount equal to the member's accrued 100% Joint and Survivor retirement benefit if the member had reached normal retirement age prior to date of death. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to the surviving spouse's designated beneficiary.

For Judges who have earned more than five years of credited service, the death benefit is the greater of (i) lump sum payment of accumulated contributions, or (ii) 100% of the members' accrued benefit (not reduced on account of age), payable for the spouse's lifetime.

Eligible members, who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits equal to 25% of their final average salary with a minimum benefit of \$100. To qualify under this section, the member has to become disabled during the period of eligible employment and apply for benefits within one year of termination. The definition for disabled is set by the System in the North Dakota Administrative Code.

For Judges only, the disability benefit formula is 70% of final average salary minus Social Security and Workers Compensation benefits.

***HPRS***

Death and disability benefits are set by statute. If an active member dies with less than ten years of credited service, a death benefit equal to the value of the member's accumulated contributions, plus interest is paid to the member's beneficiary. If the member has earned more than ten years of credited service, the surviving spouse, if any, will be entitled to a single payment refund or life-time monthly payments in an amount equal to 50% of the member's accrued normal retirement benefit. If the surviving spouse dies before the member's accumulated pension benefits are paid, the balance will be payable to any designated beneficiary.

Eligible members, who become totally disabled after a minimum of 180 days of service, receive monthly disability benefits that are up to 70% of their final average salary, reduced by worker's compensation, with a minimum benefit of \$100. To qualify under this section the member must meet the criteria established by the System for being totally disabled and apply for benefits within one year of termination.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

***Retirement Plan for Employees of Job Service North Dakota***

The plan document provides disability and death benefits. If the death of a participant occurs prior to his/her annuity starting date, the surviving spouse who has been married at least two years prior to the participant's death or, if married less than two years is a parent of a child of this marriage, then the spouse shall receive monthly benefits.

The amount is the greater of the benefit had the participant retired on the day before he/she died and elected the Contingent Annuitant Option with 55% of his/her retirement benefit continued to his/her spouse or 55% of the smaller of 40% of the deceased participant's average monthly earnings or the deceased participant's normal retirement benefit obtained by increasing their credited service by the period of time between their date of death and the date they would have attained age 60. Upon remarriage of the surviving spouse before age 60, the death benefits will cease.

If a participant becomes totally disabled, he/she will be eligible for a monthly disability benefit that shall be equal to the greater of 40% of the participant's average annual earnings or the accrued benefit determined as their date of disability.

**Refunds of Member Contributions**

Upon termination, if a member of PERS or HPRS is not vested (is not 65 or does not have three years of service for the Main System and National Guard/Law Enforcement, or five years of service for the Supreme and District Court Judges, credited for the PERS, or is not 60 or does not have ten years of service credited for the HPRS), they will receive the accumulated member contributions plus interest, or may elect to receive this amount at a later date. If a member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

**Contributions**

Contribution rates for PERS and HPRS are set by state statute and are a percentage of salaries and wages. Contribution rates for the Job Service Retirement Plan are established in the plan document, as amended, actuarially determined using the frozen initial liability actuarial cost method which is the same as the aggregate cost method.

In 2011, the Legislative Assembly passed an increase in the employee and employer contribution rates for the PERS, Judges, Law Enforcement and Highway Patrol plans. Both the employee and employer contribution rates increased for each of the plans by an additional 1% (.5% for the Law Enforcement Plans for political subdivisions) effective January 2012 and January 2013. The 2013 Legislative Assembly also passed an increase in the employee and employer contribution rates for the PERS, Judges, National Guard, Law Enforcement and Highway Patrol plans. Effective January 2014, both the employee and employer contribution rates were increased for each of the plans by an additional 1% (.5% for the National Guard and Law Enforcement Plans for political subdivisions).

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
**AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

**PERS**

Member contributions are set by statute. During the 1983-1985 biennium the State and some of the participating political subdivisions implemented the employer pickup provision of the IRS code whereby a portion or all of the required member contributions are made by the employer. The State is paying 4% of the member contribution. Some of the political subdivisions are paying all or part of the member contributions. Employer contributions are set by statute except the contribution rates for the National Guard/Law Enforcement Plans, which are set by the Board.

Contribution rates are established as a percent of covered compensation as follows:

	Member Contributions	Employer Contributions
Public Employees Retirement System*	7.00%	7.12%
Judges Retirement System	8.00%	17.52%
Law Enforcement with Previous Service		
State - BCI Plan**	6.00%	9.81%
State - National Guard	5.50%	9.81%
Political Subdivisions	5.50%	9.81%
Law Enforcement without Previous Service	5.50%	7.93%

*\*Members making the election to move from the Defined Contribution Plan back to the Defined Benefit Plan as a result of Senate Bill 2015 pay a 9% employee contribution.*

The entry age normal cost method determines the amount of contributions necessary to fund: (a) the current service cost, which represents the estimated amount necessary to pay for the benefits earned by members during the current service year and, (b) the prior service cost, which represents the amount necessary to pay for benefits earned prior to the effective date of the plan.

Except for Supreme and District Court Judges, the member's account balance includes the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan.

The minimum member contribution is \$25 and the maximum may not exceed the following:

- 1 to 12 months of service - Greater of one percent of monthly salary or \$25
- 13 to 24 months of service - Greater of two percent of monthly salary or \$25
- 25 to 36 months of service - Greater of three percent of monthly salary or \$25
- Longer than 36 months of service - Greater of four percent of monthly salary or \$25

An open period of 20 years to fund accrued liabilities for the Public Employees Retirement System and the Supreme and District Court Judges has been adopted for the July 1, 1996 valuation and adopted for the National Guard Security Officers and Firefighters for the July 1, 1998 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2017-2018.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

***HPRS***

Member and employer contributions are set by statute as a percent of covered compensation. The state is paying 4.0% of the member contribution. The member contribution rate is 13.3% and the employer rate is 19.7%.

The entry age normal cost method determines the amount of contributions necessary to fund: (a) the current service cost, which represents the estimated amount necessary to pay for benefits earned by employees during the current service year and, (b) the prior service cost, which represents the amount necessary to pay for benefits earned prior to the effective date of the plan.

An open period of 20 years to fund accrued liabilities for the Highway Patrolmen's Retirement System was adopted for the July 1, 1996 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2017-2018.

***Retirement Plan for Employees of Job Service North Dakota***

Employees' contributions are established at 7.0% of total compensation. The funding policy of the plan provides for employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due.

Effective July 1, 1999, the "scheduled contribution" will be zero as long as the plan's actuarial value of assets exceeds the actuarial present value of projected benefits. The "scheduled contribution" and amortization will be determined when the plan is not in surplus and will be based on a funding policy adopted by the Employer.

**NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The schedules are presented in accordance with the standards issued by the Governmental Accounting Standards Board (GASB), which is the nationally accepted standard setting body for establishing accounting principles generally accepted in the United States of America for governmental entities. As prescribed by GASB they are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
**AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2017**

**NOTE 3 NET PENSION LIABILITY**

The net pension liability (asset) of the plans were measured as of July 1, 2017, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of that date. The Employers' proportions of the net pension liabilities (assets) are based on the Employers' shares of covered payroll in the pension plans relative to the covered payroll of all participating PERS, HPRS and JSND employers. The net pension liability (asset) for each plan is as follows:

Main System	\$ 1,607,328,057
Judges System	(3,787,110)
Law Enforcement with Prior Main Service System <sup>1</sup>	22,016,187
Law Enforcement without Prior Main Service System	978,840
Highway Patrolmen's Retirement System	20,710,762
Retirement Plan for Employees of Job Service North Dakota	(33,635,942)

<sup>1</sup> Includes former National Guard members.

**NOTE 4 ACTUARIAL ASSUMPTIONS**

***PERS and HPRS***

The total pension liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions:

<b>Inflation</b>	2.5%.	
<b>Salary Increase (Payroll Growth)</b>	For June 30, 2017: Service at Beginning of Year:	Increase Rate:
	0	15.00%
	1	10.00%
	2	8.00%
	Age*	
	Under 36	8.00%
	36 - 40	7.50%
	41 - 49	6.00%
	50+	5.00%

\*Age-based salary increase rates apply for employees with three or more years of service

**Investment Rate of Return** 7.75%, net of investments expense, including inflation.

**Mortality Rates** Mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males (no setback for females) multiplied by 125%.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

**Discount Rates** For PERS: 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 (which is published by Fidelity) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 3.56% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 6.44% for June 30, 2017.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 3.56% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 7.75% for June 30, 2017.

***JSND***

The total pension liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions:

<b>Inflation</b>	2.5%.  3.5% per annum
<b>Salary Increase (Payroll Growth)</b>	
<b>Investment Rate of Return</b>	5.70%, net of investment expense, including inflation.
<b>Cost of Living Adjustment</b>	3.50% per annum.
<b>Mortality Rates</b>	Mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males, (no setback for females) multiplied by 125%.

***Investment Rate of Return***

The long-term expected investment rate of return assumption for PERS, HPRS and JSND was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the pension plan's target asset allocation as of July 1, 2017 are summarized in the following tables:

**PERS and HPRS**

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	6.05%
International Equity	6.70%
Private Equity	10.20%
Domestic Fixed Income	1.43%
International Fixed Income	-0.45%
Global Real Assets	5.16%
Cash Equivalents	0.00%

**JSND**

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	7.16%
Core Fixed Income	4.26%
Limited Duration Fixed Income	3.18%
Global Equity	7.11%
Diversified Short-Term Fixed Income	3.54%
Short-Term Corporate Fixed Income	2.48%
US High Yield	6.13%
Emerging Market Debt	7.45%

**NOTE 5 AVERAGE REMAINING SERVICE LIFE**

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2017, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

<u>Plan</u>	<u>Recognition Period (Years)</u>
Main System	5.5110
Judges	4.2897
Law Enforcement With Prior Main System Service	5.7816
Law Enforcement Without Prior Main System Service	4.8165
Highway Patrolmen's Retirement System	6.3229
Retirement Plan for Employees of Job Service North Dakota	1.0000

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**NOTE 6 DEFERRED INFLOWS AND DEFERRED OUTFLOWS**

A summary of the net deferred outflows/(inflows) of resources as of June 30, 2017 to be recognized in pension expense in future years is presented below:

Year Ended June 30:	Main System	Judges	Law Enforcement With Prior Main System Service	Law Enforcement Without Prior Main System Service	Highway Patrolmen's Retirement System	Retirement Plan for Employees of Job Service North Dakota
2018	\$ 140,392,420	\$ (17,062)	\$ 3,027,259	\$ 731,777	\$ 914,783	\$ 526,579
2019	170,053,949	1,059,945	3,412,636	751,166	1,854,997	1,494,644
2020	147,575,478	945,487	3,190,289	729,268	1,307,972	620,996
2021	121,672,355	(187,720)	2,616,356	542,358	332,687	272,680
2022	66,505,971	-	1,824,407	-	674,366	-
Thereafter	-	-	-	-	65,314	-
Total	<u>\$ 646,200,173</u>	<u>\$ 1,800,650</u>	<u>\$ 14,070,947</u>	<u>\$ 2,754,569</u>	<u>\$ 5,150,119</u>	<u>\$ 2,914,899</u>

**NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION**

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017. The supporting actuarial information is included in the June 30, 2017, GASB Statements No. 67 and 68, *Accounting and Financial Reporting for Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at [www.nd.gov/ndpers](http://www.nd.gov/ndpers) or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave., Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-390.





# CliftonLarsonAllen

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governor Doug Burgum  
The Legislative Assembly

Sharon Schiermeister, Interim Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals), included in the schedule of pension amounts by employer of the Public Employees Retirement System, the Highway Patrolmen's Retirement System, and the Retirement Plan for Employees of Job Services North Dakota (the Plans), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2017, and the related notes, and have issued a report thereon dated February 23, 2018.

### Internal Control Over Financial Reporting

Management of the System is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audits, we considered the System's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Plans' schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Plans' schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the System's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



### **CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 23, 2018