

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2019

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
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INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum
The Legislative Assembly

Scott Miller, 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, 2019, 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, 2019 (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, 2019, 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, 2019, and our report thereon, dated November 26, 2019, 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 January 17, 2020, 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
January 17, 2020

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

MAIN SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Alexander	\$ 136,245	0.013098%
City Of Ashley	113,642	0.010925%
City Of Beach	266,375	0.025609%
City Of Belfield	313,918	0.030179%
City Of Berthold	34,152	0.003283%
City Of Beulah	39,139	0.003763%
City Of Bottineau	487,485	0.046866%
City Of Bowman	655,819	0.063049%
City Of Burlington	156,874	0.015082%
City Of Carrington	510,733	0.049101%
City Of Carson	76,393	0.007344%
City Of Cavalier	416,413	0.040033%
City Of Cooperstown	181,957	0.017493%
City Of Crosby	141,246	0.013579%
City Of Devils Lake	1,215,556	0.116861%
City Of Dickinson	3,026,981	0.291008%
City Of Dodge	42,638	0.004099%
City Of Drayton	218,935	0.021048%
City Of Elgin	68,810	0.006615%
City Of Ellendale	345,720	0.033237%
City Of Emerado	80,230	0.007713%
City Of Fargo	34,264,052	3.294081%
City Of Fessenden	46,560	0.004476%
City Of Finley	77,094	0.007412%
City Of Glenburn	62,527	0.006011%
City Of Grafton	1,591,581	0.153012%
City Of Grand Forks	23,256,913	2.235876%
City Of Granville	62,079	0.005968%
City Of Grenora	139,505	0.013412%
City Of Gwinner	157,170	0.015110%
City Of Halliday	112,416	0.010807%
City Of Hankinson	211,945	0.020376%
City Of Harvey	572,142	0.055005%
City Of Harwood	141,476	0.013601%
City Of Hatton	81,800	0.007864%
City Of Jamestown	5,070,567	0.487475%
City Of Kenmare	209,391	0.020130%
City Of Killdeer	845,496	0.081284%
City Of Kulm	77,309	0.007432%
City Of Lakota	174,441	0.016770%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lamoure	\$ 114,258	0.010985%
City Of Larimore	177,052	0.017021%
City Of Lidgerwood	74,256	0.007139%
City Of Lincoln	589,700	0.056693%
City Of Linton	230,250	0.022136%
City Of Lisbon	468,869	0.045076%
City Of Maddock	90,539	0.008704%
City Of Mapleton	139,789	0.013439%
City Of Mcclusky	35,360	0.003399%
City Of Mcville	108,109	0.010393%
City Of Medora	269,519	0.025911%
City Of Michigan	56,240	0.005407%
City Of Minot	2,360,950	0.226977%
City Of Minto	81,130	0.007800%
City Of Mohall	206,380	0.019841%
City Of Mott	121,770	0.011707%
City Of Napoleon	163,498	0.015718%
City Of Neche	43,464	0.004179%
City Of New England	96,832	0.009309%
City Of New Leipzig	40,866	0.003929%
City Of New Rockford	216,366	0.020801%
City Of New Salem	152,422	0.014654%
City Of New Town	1,180,753	0.113515%
City Of Northwood	215,314	0.020700%
City Of Oakes	565,841	0.054399%
City Of Park River	447,973	0.043067%
City Of Pembina	81,504	0.007836%
City Of Powers Lake	44,204	0.004250%
City Of Ray	172,995	0.016631%
City Of Regent	40,295	0.003874%
City Of Rhame	51,391	0.004941%
City Of Rolla	363,874	0.034982%
City Of Rugby	616,442	0.059264%
City Of Sherwood	40,548	0.003898%
City Of Stanley	855,739	0.082269%
City Of Surrey	217,697	0.020929%
City Of Thompson	128,342	0.012339%
City Of Tioga	1,049,389	0.100886%
City Of Towner	102,418	0.009846%
City Of Underwood	90,570	0.008707%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Velva	\$ 172,348	0.016569%
City Of Wahpeton	2,335,145	0.224496%
City Of Walhalla	247,168	0.023762%
City Of Watford City	3,789,680	0.364333%
City Of West Fargo	7,691,139	0.739412%
City Of Westhope	164,350	0.015800%
City Of Williston	11,468,713	1.102580%
City Of Wilton	144,546	0.013896%
City Of Wishek	223,227	0.021461%
Adams County	893,285	0.085879%
Barnes County	3,232,946	0.310809%
Benson County	1,743,207	0.167589%
Billings County	2,880,812	0.276956%
Bottineau County	3,177,026	0.305433%
Bowman County	1,575,772	0.151492%
Burke County	1,668,057	0.160364%
Burleigh County	17,347,366	1.667743%
Cass County	17,086,506	1.642664%
Cavalier County	2,081,858	0.200146%
Dickey County	1,828,968	0.175834%
Divide County	2,409,362	0.231632%
Dunn County	4,222,140	0.405909%
Eddy County	818,775	0.078715%
Emmons County	1,481,324	0.142412%
Foster County	855,028	0.082201%
Grand Forks County	15,190,399	1.460376%
Grant County	1,061,990	0.102098%
Griggs County	641,226	0.061646%
Hettinger County	1,247,791	0.119960%
Lamoure County	1,707,321	0.164139%
Logan County	782,711	0.075248%
Mchenry County	1,443,928	0.138817%
Mcintosh County	1,014,011	0.097485%
Mckenzie County	8,301,317	0.798073%
Mclean County	4,057,713	0.390101%
Mercer County	3,542,702	0.340589%
Morton County	5,803,060	0.557895%
Mountrail County	6,503,005	0.625187%
Nelson County	1,608,185	0.154608%
Oliver County	844,854	0.081223%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Pembina County	\$ 2,901,088	0.278905%
Pierce County	2,154,032	0.207085%
Ramsey County	3,532,434	0.339602%
Ransom County	1,625,124	0.156236%
Renville County	1,346,060	0.129408%
Richland County	6,021,477	0.578893%
Rolette County	2,150,645	0.206759%
Sargent County	580,407	0.055799%
Sheridan County	708,182	0.068083%
Slope County	517,160	0.049719%
Stark County	5,986,171	0.575499%
Steele County	971,612	0.093409%
Stutsman County	6,538,693	0.628618%
Towner County	1,295,500	0.124547%
Traill County	3,352,422	0.322296%
Walsh County	3,541,217	0.340446%
Ward County	10,320,290	0.992173%
Wells County	2,188,029	0.210353%
Williams County	11,745,396	1.129180%
Cavalier County Health Dist	125,346	0.012051%
Central Valley Health Unit	1,109,345	0.106650%
City-County Health District	648,309	0.062327%
Custer Health Unit	1,406,211	0.135190%
Dickey County Health District	172,756	0.016608%
Emmons County Public Health	180,295	0.017333%
First District Health Unit	2,371,685	0.228009%
Garrison Diversion Conservancy District	1,948,956	0.187369%
Kidder County District Health Unit	62,661	0.006024%
Lake Region District Health Unit	880,253	0.084626%
McIntosh District Health Unit	85,035	0.008175%
Nelson-Griggs District Health Unit	152,394	0.014651%
Rolette County Public Health	452,245	0.043478%
Sargent County District Health Unit	147,138	0.014146%
Southwestern District Health Unit	1,326,944	0.127570%
Towner County Public Health Unit	98,836	0.009502%
Traill District Health Unit	174,786	0.016804%
Upper Missouri Health Unit	1,136,626	0.109273%
Walsh County Health District	307,241	0.029538%
Wells County Dist Health Unit	224,697	0.021602%
Barnes County Soil Conservation District	79,673	0.007660%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Bowman City Park Board	\$ 91,387	0.008786%
Burleigh County Council On Aging	711,317	0.068385%
Burleigh County Soil Conservation District	212,304	0.020411%
Carnegie Regional Library	79,916	0.007683%
Cass County Soil Conservation District	192,466	0.018503%
Cass County Water Resource District	247,140	0.023760%
Cavalier County Job Development Authority	48,900	0.004701%
Central Plains Water District	236,271	0.022715%
City Of Bottineau Park Board	132,148	0.012704%
Consolidated Waste Ltd	124,279	0.011948%
Crosby Park District	74,415	0.007154%
Devils Lake Park Board	348,540	0.033508%
Dunseith Community Nursing Home	986,458	0.094836%
Fargo Park District	3,712,310	0.356894%
Grafton Park District	180,002	0.017305%
Grand Forks County Water Resource District	49,818	0.004789%
Grand Forks Park District	1,945,558	0.187042%
Grand Forks Public Library	882,654	0.084857%
Grand Forks-E Grand Forks Metropolitan Planning	326,406	0.031380%
Greater Ramsey Water District	367,476	0.035328%
Griggs County Public Library	41,544	0.003994%
James River Soil Conservation District	59,119	0.005684%
James River Valley Library System	324,868	0.031232%
Jamestown Parks And Recreation District	659,087	0.063363%
Jamestown Regional Airport	213,998	0.020573%
Lake Metigoshe Recreation Service District	156,889	0.015083%
Logan County Soil Conservation District	57,857	0.005562%
Mcintosh County Housing Authority	36,465	0.003506%
Mercer County Soil Conservation District	82,750	0.007955%
Minot Park District	481,887	0.046328%
Minot Rural Fire Department	163,252	0.015695%
North Central Soil Conservation District	102,632	0.009867%
North Dakota Firefighters Association	173,467	0.016677%
Park District - City Of New Rockford	50,408	0.004846%
R & T Water Supply Commerce Authority	504,261	0.048479%
Ramsey County Housing Authority	232,112	0.022315%
Ramsey County Soil Conservation District	80,637	0.007752%
Ramsey County Water Resource District	33,157	0.003188%
Ransom County Soil Cons Dist	61,370	0.005900%
Rolette County Soil Conservation District	34,680	0.003334%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Southeast Region Career & Technology Center	\$ 130,108	0.012508%
Southeast Water Users District	507,027	0.048745%
Southwest Water Authority	2,781,628	0.267420%
Stutsman County Housing Authority	161,621	0.015538%
Trail County Water Resource District	57,600	0.005538%
Tri-Cities Joint Job Development Authority	138,525	0.013318%
Valley City Park District	306,199	0.029437%
Wahpeton Park Board	505,553	0.048603%
Walsh County Housing Authority	29,820	0.002867%
Walsh County Water Resource District	53,572	0.005150%
Ward County Water Resource District	35,379	0.003401%
Watford City Park District	621,093	0.059711%
West Fargo Park District	1,211,281	0.116450%
Western & Central Stark Soil Conservation District	107,312	0.010317%
Western Area Water Supply Authority	987,001	0.094888%
Williams County Soil Conservation District	163,307	0.015700%
Williston Housing Authority	287,434	0.027633%
Anamoose Public School District #14	184,145	0.017703%
Apple Creek Elementary School	35,833	0.003445%
Beach Public School District #3	786,741	0.075636%
Belcourt School District #7	5,289,467	0.508519%
Belfield Public School #13	322,915	0.031044%
Beulah Public School #27	1,009,781	0.097078%
Billings County School District	348,503	0.033504%
Bismarck Public Schools	26,437,584	2.541659%
Bottineau Public School	1,377,880	0.132467%
Bowman County School District #1	789,977	0.075947%
Burke Central School	166,066	0.015965%
Burleigh County Special Education Unit	61,531	0.005915%
Carrington School District #49	551,822	0.053051%
Cavalier Public Schools	510,854	0.049113%
Center Stanton Public School	276,787	0.026610%
Central Cass Public School District #7	1,123,956	0.108055%
Dakota Prairie Public School	702,578	0.067545%
Devils Lake Public School	2,993,064	0.287748%
Dickinson Public Schools	7,619,621	0.732536%
Divide County School Dist #1	773,122	0.074326%
Drake Public School District	284,699	0.027370%
Drayton Public School #19	331,258	0.031847%
Dunseith School District #1	1,748,691	0.168116%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
East Central Special Education Unit	\$ 504,727	0.048524%
Ellendale Public School District #40	452,461	0.043499%
Enderlin Area School District #24	581,023	0.055858%
Fairmount Public School	106,858	0.010273%
Fargo Public Schools	24,771,329	2.381469%
Fort Totten School District # 30	361,603	0.034764%
Garrison Public School District #51	637,896	0.061326%
Glen Ullin Public School #48	310,151	0.029817%
Glenburn School District	415,663	0.039961%
Grafton Public School District #3	1,393,708	0.133988%
Great Northwest Education Cooperative	130,645	0.012560%
Halliday Public School	175,301	0.016853%
Harvey Public School Dist #38	667,560	0.064178%
Hazen Public School District #3	587,509	0.056482%
Hillsboro Public School	608,049	0.058457%
James River Multidistrict Special Education Unit	348,797	0.033533%
Jamestown Public School District #1	3,257,099	0.313131%
Kenmare Public School District #28	454,883	0.043732%
Killdeer Public School #16	1,040,707	0.100052%
Kindred Public School District #2	514,498	0.049463%
Kulm Public School District #7	302,178	0.029051%
Lake Region Special Education Unit	487,651	0.046882%
Lakota Public School District # 66	273,476	0.026291%
Lamoure School District #8	451,876	0.043443%
Larimore Public School District #44	511,925	0.049216%
Leeds Public School District 6	228,558	0.021973%
Lewis & Clark Public Schools	661,439	0.063589%
Lidgerwood Public School	416,581	0.040049%
Linton Public School District #36	478,043	0.045958%
Lisbon Public School	769,188	0.073948%
Lonetree Special Education Unit	89,553	0.008609%
Mandan Public School District #1	7,537,233	0.724615%
Mandaree Public School #36	963,847	0.092662%
Manvel Public School	314,703	0.030255%
Maple Valley School District	314,209	0.030207%
Mapleton Public School	99,497	0.009565%
Max Public School	327,506	0.031486%
Mclusky Public Schools	194,258	0.018676%
Mckenzie Cty Public School #1	2,877,824	0.276669%
Medina Public School District #3	257,265	0.024733%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Midkota School	\$ 299,418	0.028785%
Midway Public School District #128	540,645	0.051977%
Milnor Public School District #2	420,902	0.040465%
Minot Public School District #1	18,201,913	1.749898%
Minto Public School District #20	379,255	0.036461%
Mohall Lansford Sherwood School	380,856	0.036615%
Mott/Regent School Dist #1	499,628	0.048033%
Mt Pleasant School Dist #4	416,182	0.040011%
Napoleon Public School District #2	223,054	0.021444%
New Public School #8	799,682	0.076880%
New Rockford Sheyenne Public School	419,714	0.040351%
New Salem Almont School District #49	584,914	0.056233%
New Town Public School District	1,868,728	0.179656%
Newburg United Public School	248,633	0.023903%
North Border School District # 100	651,014	0.062587%
North Sargent School District #3	373,336	0.035892%
North Valley Career & Technology Center	203,638	0.019577%
Northern Cass School District # 97	640,738	0.061599%
Northern Plains Special Ed Unit	128,930	0.012395%
Oakes Public Schools	599,707	0.057655%
Oliver-Mercer Special Education Unit	381,690	0.036695%
Park River Area School District	615,130	0.059137%
Peace Garden Special Services	329,305	0.031659%
Pingree-Buchanan School District	226,387	0.021764%
Richland School District # 44	412,056	0.039614%
Rolette Public School	306,161	0.029434%
Roughrider Education Services Program (RESP)	28,367	0.002727%
Rugby Public School District #5	628,763	0.060448%
Rural Cass Special Education Unit	224,600	0.021593%
Sargent Central Public School District #6	287,116	0.027603%
Sawyer Public School	156,566	0.015052%
Sheyenne Valley Career And Tech Center	133,765	0.012860%
Sheyenne Valley Special Education Unit	568,601	0.054664%
Solen Public School Dist #3	534,177	0.051355%
Souris Valley Special Services	352,579	0.033896%
South East Education Cooperative	668,955	0.064312%
South Heart Public School District #9	416,153	0.040008%
South Prairie School District #70	701,061	0.067399%
St John School District #3	798,930	0.076808%
Stanley Community Public School District # 2	1,390,810	0.133710%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Surrey Schools	\$ 610,876	0.058728%
Sw Special Education Unit	78,828	0.007578%
Tgu School District #60	1,855,173	0.178353%
Thompson Public School	317,297	0.030504%
Tioga Public School District #15	726,329	0.069828%
Turtle Lake Mercer School District #72	377,260	0.036269%
Underwood School District #8	376,190	0.036166%
United Public School District # 7	993,854	0.095547%
Valley City Public School	1,104,814	0.106215%
Velva Public School	411,969	0.039606%
Wahpeton Public School District 37	1,368,978	0.131611%
Warwick Public School	726,950	0.069888%
Washburn Public School	427,768	0.041125%
West Fargo Public School #6	19,273,761	1.852943%
West River Student Services	165,524	0.015913%
Westhope Public School #17	238,025	0.022883%
White Shield School Dist #85	1,109,895	0.106703%
Williston Public School #1	8,077,040	0.776511%
Wilmac Multidistrict Special Education Unit	709,112	0.068173%
Wilton Public School District	391,740	0.037661%
Yellowstone School District # 14	176,229	0.016942%
Zeeland Public Schools	99,756	0.009590%
Attorney General's Office	11,077,383	1.064959%
Bank Of North Dakota	10,677,109	1.026477%
Beef Commission	184,369	0.017725%
Bismarck State College	4,617,551	0.443923%
Board Of Medical Examiners	325,242	0.031268%
Board Of Pharmacy	251,100	0.024140%
Central Services	1,258,901	0.121028%
Department Of Transportation	56,796,523	5.460311%
Dickinson State University	2,667,006	0.256401%
Education Standards & Practice	494,877	0.047577%
Electrical Board	1,509,200	0.145092%
Housing Finance Agency	2,449,371	0.235478%
Information Technology Dept	22,707,742	2.183079%
Insurance Department	2,307,499	0.221839%
Job Service North Dakota	8,242,503	0.792419%
Lake Region State College	1,934,108	0.185941%
Land Department	1,503,712	0.144564%
Legislative Council	2,649,037	0.254673%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Mayville State University	\$ 3,040,211	0.292280%
Mill & Elevator Association	8,768,169	0.842955%
Minot State University	5,134,376	0.493609%
ND Board Of Nursing	629,327	0.060502%
ND Public Employees Retirement System	1,628,068	0.156519%
ND Soybean Council	407,860	0.039211%
ND St College Of Science	5,256,494	0.505349%
ND State Board Of Accountancy	97,588	0.009382%
ND State Board Of Cosmetology	82,103	0.007893%
ND State Plumbing Board	389,172	0.037414%
ND System Information Technology Services	1,933,505	0.185884%
ND University System Office	962,495	0.092532%
North Dakota State University	30,900,866	2.970751%
Office Of Management & Budget	2,825,927	0.271679%
Public Finance Authority	169,644	0.016309%
Real Estate Commission	174,096	0.016737%
Retirement & Investment Office	1,576,097	0.151523%
Rough Rider Industries	1,310,508	0.125990%
State Auditor's Office	3,492,017	0.335716%
State Board Of Law Examiners	337,348	0.032432%
State Fair Association	1,089,664	0.104758%
University Of North Dakota	37,676,794	3.622176%
Valley City State University	1,802,926	0.173330%
Williston State College	1,174,605	0.112924%
Workforce Safety & Insurance	15,458,848	1.486184%
Adjutant General ND National Guard	10,117,366	0.972664%
Aeronautics Commission	475,787	0.045741%
Career & Technical Education	1,591,440	0.152998%
Commission On Legal Counsel For Indigents	2,255,420	0.216832%
Department Of Commerce	3,115,015	0.299472%
Department Of Corrections And Rehabilitation	6,629,750	0.637372%
Department Of Corrections Transitional Services	1,900,371	0.182698%
Department Of Financial Institutions	2,066,009	0.198622%
Department Of Human Services	70,135,063	6.742653%
Dept Of Agriculture	3,884,763	0.373474%
Facility Management	1,621,301	0.155869%
Field Services Division	7,112,506	0.683783%
Game & Fish Department	10,567,072	1.015898%
Governor's Office	1,155,822	0.111119%
Highway Patrol	1,868,079	0.179594%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Historical Society	\$ 3,578,486	0.344029%
Indian Affairs Commission	225,957	0.021723%
Industrial Commission	6,616,670	0.636114%
James River Correctional Ctr	7,907,159	0.760179%
Juvenile Services - DOCR	1,683,933	0.161890%
Life Skills and Transition Center	11,912,557	1.145251%
Milk Marketing Board	127,730	0.012280%
ND Barley Council	132,000	0.012690%
ND Corn Utilization Council	129,568	0.012456%
ND Council On The Arts	303,984	0.029224%
ND Department Of Health	18,608,063	1.788944%
ND Department Of Labor	731,558	0.070331%
ND Oilseed Council	32,616	0.003136%
ND Securities Department	594,037	0.057110%
ND State Library	1,217,389	0.117037%
ND Supreme Court	18,154,042	1.745295%
ND Veterans Home	4,604,654	0.442683%
ND Wheat Commission	441,922	0.042486%
ND Youth Correctional Center	3,491,312	0.335648%
North Dakota State Hospital	16,830,134	1.618017%
Office Of Administrative Hearings	421,300	0.040503%
Parks & Recreation Department	3,522,578	0.338654%
Protection & Advocacy Project	1,788,180	0.171912%
Public Instruction	4,586,703	0.440957%
Public Service Commission	2,513,496	0.241643%
Racing Commission	127,691	0.012276%
School For The Blind	617,011	0.059318%
SCHOOL FOR THE DEAF	1,247,060	0.119890%
Secretary Of State	1,552,948	0.149297%
State Penitentiary	10,070,746	0.968183%
State Seed Department	1,463,781	0.140725%
State Treasurer's Office	396,215	0.038091%
Tax Department	6,340,016	0.609517%
Veterans Affairs Department	391,840	0.037671%
Water Commission	5,847,932	0.562209%
Total:	\$ 1,040,170,182	100.000000%

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, 2019

JUDGES SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	\$ 8,164,306	100.000000%

**LAW ENFORCEMENT WITH PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll*	Employer's Proportionate Share Allocation
City Of Bowman	\$ 211,754	0.525549%
City Of Burlington	117,289	0.291098%
City Of Cavalier	150,474	0.373459%
City Of Ellendale	94,548	0.234657%
City Of Powers Lake	64,194	0.159322%
City Of Thompson	49,007	0.121630%
City Of West Fargo	2,955,732	7.335787%
City Of Williston	7,951,913	19.735734%
Adams County	183,612	0.455704%
Benson County	181,928	0.451524%
Bowman County	189,000	0.469076%
Cass County	8,036,460	19.945570%
Dunn County	1,140,254	2.829979%
Foster County	133,915	0.332362%
Griggs County	130,306	0.323405%
Mckenzie County	3,271,184	8.118703%
Mclean County	944,572	2.344319%
Slope County	60,750	0.150775%
Stark County	1,386,307	3.440655%
Ward County	3,219,967	7.991588%
Williams County	4,633,216	11.499110%
Bismarck Rural Fire Protection	579,073	1.437193%
Attorney General's Office	3,821,457	9.484417%
Adjutant General ND National Guard	785,042	1.948384%
Total:	\$ 40,291,954	100.000000%

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, 2019

**LAW ENFORCEMENT WITHOUT PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Mandan	\$ 2,658,757	27.158687%
City Of Dickinson	2,699,317	27.573000%
City Of Devils Lake	924,187	9.440391%
City Of Berthold	64,836	0.662287%
Barnes County	773,135	7.897424%
Morton County	1,591,802	16.259949%
Rolette County	866,635	8.852509%
Sargent County	211,042	2.155753%
Total:	\$ 8,712,034	100.000000%

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Of ND Highway Patrolmen	\$ 10,354,210	100.000000%

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

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	\$ 416,552	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, 2019

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	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 Plan 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	\$ 153,518	\$ 90	\$ 57,366	\$ 2,675	\$ 57,083	\$ 117,214	\$ 27,861	\$ 49,253	\$ -	\$ 24,208	\$ 101,322	\$ 28,003	\$ 18,406	\$ 46,409
City Of Ashley	128,049	74	47,849	2,231	21,383	71,537	23,238	41,082	-	24,913	89,233	23,359	3,215	26,574
City Of Beach	300,156	178	112,160	5,229	130,486	248,053	54,473	96,299	-	44,351	195,123	54,752	22,730	77,482
City Of Belfield	353,720	208	132,176	6,163	12,132	150,679	64,193	113,484	-	118,933	296,610	64,522	(33,274)	31,248
City Of Berthold	38,479	23	14,379	670	4,616	19,688	6,983	12,345	-	1,327	20,655	7,019	2,934	9,953
City Of Beulah	44,105	27	16,481	768	33,169	50,445	8,004	14,150	-	-	22,154	8,044	7,770	15,814
City Of Bottineau	549,303	325	205,260	9,570	289,422	504,577	99,688	176,234	-	-	275,922	100,200	83,377	183,577
City Of Bowman	738,980	438	276,137	12,875	43,388	332,838	134,111	237,088	-	17,234	388,433	134,797	11,315	146,112
City Of Burlington	176,772	105	66,055	3,080	27,244	96,484	32,081	56,714	-	43,082	131,877	32,246	5,350	37,596
City Of Carrington	575,499	340	215,049	10,027	10,026	235,442	104,442	184,638	-	193,557	482,637	104,976	(48,565)	56,411
City Of Carson	86,077	49	32,165	1,500	10,583	44,297	15,621	27,616	-	(3)	43,234	15,703	7,819	23,522
City Of Cavalier	469,216	278	175,334	8,175	13,451	197,238	85,154	150,539	-	80,804	316,497	85,589	(24,006)	61,583
City Of Cooperstown	205,031	121	76,615	3,572	9,332	89,640	37,209	65,780	-	2,123	105,112	37,400	2,119	39,519
City Of Crosby	159,156	95	59,472	2,773	9,597	71,937	28,884	51,062	-	45,434	125,380	29,032	(6,954)	22,078
City Of Devils Lake	1,369,695	811	511,819	23,863	323,473	859,966	248,574	439,441	-	(3)	688,012	249,848	141,431	391,279
City Of Dickinson	3,410,824	2,020	1,274,535	59,425	2,652,485	3,988,465	619,000	1,094,299	-	-	1,713,299	622,170	621,394	1,243,564
City Of Dodge	48,043	30	17,952	837	16,313	35,132	8,719	15,414	-	-	24,133	8,763	6,070	14,833
City Of Drayton	246,698	146	92,184	4,298	5,181	101,809	44,771	79,148	-	49,942	173,861	45,001	(12,307)	32,694
City Of Elgin	77,533	46	28,972	1,351	8,765	39,134	14,071	24,875	-	8,183	47,129	14,145	1,158	15,303
City Of Ellendale	389,562	231	145,569	6,787	12,991	165,578	70,698	124,984	-	6,748	202,430	71,061	201	71,262
City Of Emerado	90,402	55	33,781	1,575	7,794	43,205	16,406	29,004	-	2,073	47,483	16,488	3,084	19,572
City Of Fargo	38,609,013	22,862	14,427,173	672,662	3,580,077	18,702,774	7,006,799	12,386,977	-	(1)	19,393,775	7,042,685	1,165,614	8,208,299
City Of Fessenden	52,462	30	19,604	914	3,234	23,782	9,521	16,831	-	2,870	29,222	9,570	(1,585)	7,985
City Of Finley	86,874	50	32,463	1,514	5,314	39,341	15,766	27,872	-	14,445	58,083	15,848	(1,468)	14,380
City Of Glenburn	70,453	43	26,327	1,227	1,743	29,340	12,786	22,604	-	1,448	36,838	12,851	(407)	12,444
City Of Grafton	1,793,411	1,062	670,151	31,246	47,158	749,617	325,470	575,382	-	42,009	942,861	327,135	(4,371)	322,764
City Of Grand Forks	26,206,085	15,519	9,792,525	456,573	2,385,856	12,650,473	4,755,904	8,407,731	-	456,930	13,620,565	4,780,262	683,755	5,464,017
City Of Granville	69,949	41	26,138	1,219	38,999	66,397	12,694	22,442	-	11,446	46,582	12,760	5,020	17,780
City Of Grenora	157,198	91	58,741	2,739	123,407	184,978	28,528	50,434	-	-	78,962	28,675	28,910	57,585
City Of Gwinner	177,100	103	66,178	3,086	22,161	91,528	32,140	56,819	-	26,404	115,363	32,306	(741)	31,565
City Of Halliday	126,666	74	47,332	2,207	9,017	58,630	22,987	40,638	-	17,014	80,639	23,105	(3,323)	19,782
City Of Hankinson	238,821	141	89,241	4,161	4,994	98,537	43,342	76,621	-	10,017	129,980	43,563	(2,353)	41,210
City Of Harvey	644,698	382	240,907	11,232	24,555	277,076	117,000	206,839	-	16,495	340,334	117,598	665	118,263
City Of Harwood	159,414	96	59,569	2,777	14,195	76,637	28,931	51,145	-	3,282	83,358	29,078	4,233	33,311
City Of Hatton	92,172	55	34,442	1,606	10,378	46,481	16,727	29,572	-	10,510	56,809	16,812	(1,400)	15,412
City Of Jamestown	5,713,560	3,383	2,135,007	99,544	106,523	2,344,457	1,036,902	1,833,088	-	162,447	3,032,437	1,042,213	(14,322)	1,027,891
City Of Kenmare	235,938	138	88,164	4,111	33,007	125,420	42,818	75,696	-	97,196	215,710	43,039	(25,697)	17,342
City Of Killdeer	952,707	564	356,002	16,598	79,495	452,659	172,898	305,658	-	64,469	543,025	173,785	29,476	203,261
City Of Kulm	87,108	52	32,550	1,518	2,473	36,593	15,809	27,947	-	19,336	63,092	15,889	(8,150)	7,739
City Of Lakota	196,557	116	73,448	3,424	32,144	109,132	35,671	63,061	-	62,054	160,786	35,856	2,225	38,081
City Of Lamoure	128,752	76	48,111	2,243	7,131	57,561	23,366	41,308	-	52,609	117,283	23,487	(12,745)	10,742

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, 2019

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
City Of Larimore	\$ 199,498	\$ 117	\$ 74,547	\$ 3,476	\$ 69,512	\$ 147,652	\$ 36,205	\$ 64,005	\$ -	\$ 4,433	\$ 104,643	\$ 36,389	\$ 16,944	\$ 53,333
City Of Lidgerwood	83,674	48	31,267	1,458	5,678	38,451	15,185	26,845	-	343	42,373	15,262	2,999	18,261
City Of Lincoln	664,483	393	248,300	11,577	180,742	441,012	120,591	213,187	-	40,385	374,163	121,209	32,305	153,514
City Of Linton	259,450	154	96,950	4,520	17,911	119,535	47,085	83,240	-	25,808	156,133	47,327	(5,573)	41,754
City Of Lisbon	528,323	314	197,421	9,205	67,024	273,964	95,881	169,503	-	8,879	274,263	96,371	20,103	116,474
City Of Maddock	102,017	61	38,121	1,777	6,872	46,831	18,514	32,730	-	39,766	91,010	18,609	(4,966)	13,643
City Of Mapleton	157,515	94	58,859	2,744	56,586	118,283	28,586	50,536	-	38,493	117,615	28,731	3,504	32,235
City Of Mcclusky	39,839	24	14,887	694	933	16,538	7,230	12,782	-	1,299	21,311	7,266	105	7,371
City Of Mcville	121,813	74	45,518	2,122	13,630	61,344	22,107	39,082	-	13,731	74,920	22,219	1,060	23,279
City Of Medora	303,696	180	113,483	5,291	19,140	138,094	55,115	97,435	-	26,406	178,956	55,398	(4,184)	51,214
City Of Michigan	63,374	37	23,681	1,104	8,502	33,324	11,501	20,332	-	2,285	34,118	11,561	2,095	13,656
City Of Minot	2,660,335	1,574	994,097	46,349	2,045,248	3,087,268	482,800	853,518	-	-	1,336,318	485,274	479,138	964,412
City Of Minot	91,422	52	34,162	1,593	11,825	47,632	16,591	29,331	-	11,175	57,097	16,678	(1,069)	15,609
City Of Mohall	232,551	139	86,898	4,052	49,051	140,140	42,204	74,610	-	5,667	122,481	42,420	7,345	49,765
City Of Mott	137,215	82	51,273	2,391	11,128	64,874	24,902	44,023	-	5,001	73,926	25,029	1,226	26,255
City Of Napoleon	184,226	109	68,841	3,210	65,112	137,272	33,434	59,106	-	54,116	146,656	33,605	(1,736)	31,869
City Of Neche	48,981	29	18,303	853	1,193	20,378	8,889	15,715	-	2,902	27,506	8,935	(1,243)	7,692
City Of New England	109,108	64	40,771	1,901	2,632	45,368	19,801	35,005	-	16,512	71,318	19,903	(6,515)	13,388
City Of New Leipzig	46,051	28	17,208	802	11,898	29,936	8,357	14,775	-	589	23,721	8,399	2,561	10,960
City Of New Rockford	243,803	143	91,103	4,248	14,240	109,734	44,246	78,220	-	4,621	127,087	44,474	4,737	49,211
City Of New Salem	171,755	101	64,181	2,992	36,392	103,666	31,170	55,105	-	1,990	88,265	31,330	10,628	41,958
City Of New Town	1,330,478	788	497,165	23,180	255,703	776,836	241,456	426,859	-	-	668,315	242,692	103,734	346,426
City Of Northwood	242,619	145	90,660	4,227	37,965	132,997	44,031	77,840	-	43,543	165,414	44,255	4,531	48,786
City Of Oakes	637,596	377	238,253	11,108	6,160	255,898	115,711	204,561	-	82,709	402,981	116,305	(25,435)	90,870
City Of Park River	504,776	299	188,622	8,794	4,523	202,238	91,607	161,948	-	20,110	273,665	92,076	(7,191)	84,885
City Of Pembina	91,844	53	34,320	1,600	3,613	39,586	16,668	29,466	-	9,162	55,296	16,755	(1,915)	14,840
City Of Powers Lake	49,813	29	18,614	868	16,652	36,163	9,040	15,982	-	13,153	38,175	9,087	(1,677)	7,410
City Of Ray	194,927	117	72,839	3,396	12,418	88,770	35,376	62,539	-	40,715	138,630	35,556	(7,639)	27,917
City Of Regent	45,406	27	16,967	791	11,518	29,303	8,240	14,568	-	14,794	37,602	8,283	2,922	11,205
City Of Rhame	57,912	34	21,640	1,009	13,898	36,581	10,510	18,580	-	16,987	46,077	10,564	(3,836)	6,728
City Of Rolla	410,014	243	153,212	7,143	83,576	244,174	74,410	131,545	-	92,891	298,846	74,789	5,376	80,165
City Of Rugby	694,617	412	259,560	12,102	51,202	323,276	126,600	222,855	-	59,778	408,693	126,706	(1,609)	125,097
City Of Scranton	-	-	-	-	-	-	-	-	-	7,454	7,454	-	(7,608)	(7,608)
City Of Sherwood	45,687	27	17,072	796	8,518	26,413	8,291	14,658	-	1,589	24,538	8,332	1,427	9,759
City Of Stanley	964,252	570	360,316	16,800	105,583	483,269	174,993	309,362	-	75,795	560,150	175,890	13,100	188,990
City Of Surrey	245,303	146	91,663	4,274	32,672	128,755	44,518	78,701	-	182,255	305,474	44,745	(22,074)	22,671
City Of Thompson	144,622	86	54,041	2,520	4,188	60,835	26,246	46,399	-	4,762	77,407	26,380	(1,621)	24,759
City Of Tioga	1,182,457	701	441,853	20,601	208,438	671,593	214,593	379,369	-	67,622	661,584	215,691	37,775	253,466
City Of Towner	115,402	67	43,123	2,011	35,884	81,085	20,943	37,025	-	11,710	69,678	21,052	6,555	27,607
City Of Underwood	102,052	62	38,134	1,778	9,055	49,029	18,521	32,742	-	4,720	55,983	18,615	184	18,799

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, 2019**

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
City Of Velva	\$ 194,201	\$ 115	\$ 72,568	\$ 3,383	\$ 111,386	\$ 187,452	\$ 35,244	\$ 62,306	\$ -	\$ 63,386	\$ 160,936	\$ 35,425	\$ 10,598	\$ 46,023	\$ -
City Of Wahpeton	2,631,256	1,559	983,231	45,843	125,491	1,156,124	477,523	844,189	-	209,779	1,531,491	479,968	(41,407)	438,561	-
City Of Walhalla	278,508	166	104,071	4,852	41,199	150,288	50,544	89,354	-	66,585	206,483	50,802	(11,719)	39,083	-
City Of Watford City	4,270,246	2,528	1,595,679	74,398	553,964	2,226,569	774,968	1,370,028	-	1	2,144,997	778,937	238,277	1,017,214	-
City Of West Fargo	8,666,444	5,133	3,238,422	150,990	945,989	4,340,534	1,572,794	2,780,466	-	1,143,380	5,496,640	1,580,850	60,356	1,641,206	-
City Of Westhope	185,187	111	69,200	3,226	3,486	76,023	33,608	59,414	-	7,455	100,477	33,779	(467)	33,312	-
City Of Williston	12,923,035	7,651	4,828,998	225,151	1,713,369	6,775,169	2,345,284	4,146,113	-	1,341,210	7,832,607	2,357,297	407,214	2,764,511	-
City Of Wilton	162,871	95	60,861	2,838	8,775	72,569	29,558	52,254	-	3,641	85,453	29,708	4,530	34,238	-
City Of Wishek	251,538	148	93,993	4,382	45,293	143,816	45,649	80,701	-	10,842	137,192	45,884	25,647	71,531	-
Adams County	1,006,564	595	376,127	17,537	57,322	451,581	182,672	322,937	-	152,081	657,690	183,608	(13,464)	170,144	-
Barnes County	3,642,906	2,158	1,361,258	63,468	138,094	1,564,978	661,118	1,168,758	-	50,408	1,880,284	664,502	54,593	719,095	-
Benson County	1,964,264	1,162	733,994	34,222	11,194	780,572	356,476	630,197	-	103,841	1,090,514	358,304	(33,077)	325,227	-
Billings County	3,246,125	1,923	1,212,991	56,555	148,987	1,420,456	589,110	1,041,458	-	68,826	1,699,394	592,127	26,337	618,464	-
Bottineau County	3,579,896	2,119	1,337,713	62,370	26,159	1,428,361	649,683	1,148,542	-	103,217	1,901,442	653,011	(30,136)	622,875	-
Bowman County	1,775,596	1,052	663,493	30,935	10,415	705,895	322,237	569,667	-	23,357	915,261	323,889	(7,449)	316,440	-
Burke County	1,879,582	1,112	702,350	32,747	175,985	912,194	341,108	603,029	-	90,910	1,035,047	342,857	13,427	356,284	-
Burling County	19,547,155	11,576	7,304,258	340,559	1,156,383	8,812,776	3,547,436	6,271,338	-	43,475	9,862,249	3,565,603	326,052	3,891,655	-
Cass County	19,253,211	11,401	7,194,418	335,438	608,537	8,149,794	3,494,090	6,177,031	-	1,982,044	11,653,165	3,511,985	(932,673)	2,579,312	-
Cavalier County	2,345,856	1,390	876,585	40,870	69,171	988,016	425,728	752,624	-	37,783	1,216,135	427,908	8,285	436,193	-
Dickey County	2,060,902	1,220	770,105	35,906	54,760	861,991	374,014	661,202	-	64,589	1,099,805	375,930	(9,478)	366,452	-
Divide County	2,714,895	1,607	1,014,485	47,300	36,586	1,099,978	492,702	871,023	-	228,483	1,592,208	495,227	(49,579)	445,648	-
Dunn County	4,757,547	2,818	1,777,770	82,888	290,680	2,154,156	863,404	1,526,370	-	(1)	2,389,773	867,826	112,002	979,828	-
Eddy County	922,597	547	344,750	16,074	32,771	394,142	167,434	295,998	-	121,779	585,211	168,292	(21,906)	146,386	-
Emmons County	1,669,172	987	623,726	29,081	114,060	767,854	302,923	535,522	-	35,261	873,706	304,476	10,624	315,100	-
Foster County	963,455	570	360,018	16,786	88,146	465,520	174,849	309,107	-	358,766	842,722	175,745	(76,777)	98,968	-
Grand Forks County	17,116,663	10,135	6,396,047	298,214	82,314	6,786,710	3,106,348	5,491,560	-	395,108	8,993,016	3,122,258	(155,104)	2,967,154	-
Grant County	1,196,662	708	447,161	20,849	38,946	507,664	217,171	383,927	-	86,711	687,809	218,284	(21,826)	196,458	-
Griggs County	722,536	426	269,993	12,588	15,149	298,156	131,126	231,812	-	120,175	483,113	131,800	(35,192)	96,608	-
Hettinger County	1,406,018	832	525,392	24,496	158,940	709,660	255,165	451,094	-	72,295	778,554	256,472	18,868	275,340	-
Lamoure County	1,923,828	1,140	718,884	33,518	108,158	861,700	349,138	617,224	-	139,261	1,105,623	350,925	18,198	369,123	-
Logan County	881,961	522	329,566	15,366	41,794	387,248	160,059	282,961	-	14,359	457,379	160,880	12,946	173,826	-
Mchenry County	1,627,036	963	607,980	28,347	61,745	699,035	295,276	522,004	-	92,224	909,504	296,789	(6,706)	290,083	-
McIntosh County	1,142,595	677	426,958	19,907	13,555	461,097	207,359	366,580	-	72,850	646,789	208,421	(9,418)	199,003	-
McKenzie County	9,353,993	5,539	3,495,341	162,969	1,132,075	4,795,924	1,697,571	3,001,053	-	1,191,786	5,890,410	1,706,267	272,591	1,978,858	-
McLean County	4,572,266	2,707	1,708,536	79,660	2,655	1,793,558	829,779	1,466,926	-	228,880	2,525,585	834,030	(68,177)	765,853	-
Mercer County	3,991,950	2,364	1,491,687	69,549	242,779	1,806,379	724,463	1,280,742	-	247,112	2,252,317	728,175	53,971	782,146	-
Morton County	6,538,933	3,874	2,443,427	113,924	181,395	2,742,620	1,186,692	2,097,894	-	217,920	3,502,506	1,192,768	27,137	1,219,905	-
Mountrail County	7,327,644	4,340	2,738,148	127,665	332,341	3,202,494	1,329,828	2,350,937	-	77,681	3,758,446	1,336,637	173,956	1,510,593	-
Nelson County	1,812,118	1,073	677,141	31,571	87,159	796,944	328,865	581,384	-	7,946	918,195	330,549	18,983	349,532	-
Oliver County	951,992	564	355,734	16,586	62,007	434,891	172,768	305,429	-	11,524	489,721	173,653	17,258	190,911	-

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, 2019

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	Contributions and 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
Pembina County	\$ 3,268,968	\$ 1,936	\$ 1,221,528	\$ 56,953	\$ 47,884	\$ 1,328,301	\$ 593,255	\$ 1,048,787	\$ -	\$ 112,098	\$ 1,754,140	\$ 596,291	\$ (18,204)	\$ 578,087	
Pierce County	2,427,186	1,437	906,976	42,287	58,271	1,008,971	440,488	778,717	-	212,011	1,431,216	442,743	(11,785)	430,958	
Ransom County	3,980,381	2,357	1,487,364	69,348	131,996	1,691,065	722,363	1,277,031	-	85,358	2,084,752	726,063	14,990	741,053	
Ransom County	1,831,199	1,085	684,271	31,904	48,262	765,522	332,328	587,506	-	16,203	936,037	334,029	6,939	340,968	
Renville County	1,516,755	897	566,772	26,426	36,310	630,405	275,262	486,623	-	22,532	784,417	276,672	690	277,362	
Richland County	6,785,045	4,018	2,535,393	118,212	267,410	2,925,033	1,231,356	2,176,854	-	198,954	3,607,164	1,237,662	(10,827)	1,226,835	
Rolette County	2,423,365	1,434	905,548	42,221	24,339	973,542	439,795	777,491	-	45,000	1,262,286	442,048	(13,219)	428,829	
Sargent County	654,005	388	244,384	11,394	504,728	760,894	118,689	209,825	-	328,514	119,297	118,242	237,539		
Sheridan County	797,982	473	298,185	13,903	75,119	387,680	144,819	256,018	-	5,393	406,230	145,559	18,701	164,260	
Slope County	582,743	345	217,756	10,153	7,925	236,179	105,757	186,962	-	54,552	347,271	106,297	(9,985)	96,312	
Stark County	6,745,265	3,995	2,520,528	117,519	104,554	2,746,596	1,224,137	2,164,092	-	95,904	3,484,133	1,230,407	30,921	1,261,328	
Steele County	1,094,821	649	409,106	19,074	75,049	503,878	198,689	351,253	-	77,221	627,163	199,707	21,866	221,573	
Stutsman County	7,367,858	4,363	2,753,175	128,366	77,456	2,963,360	1,337,126	2,363,839	-	90,869	3,791,834	1,343,973	26,765	1,370,738	
Towner County	1,459,781	862	545,482	25,433	172,864	744,641	264,922	468,343	-	733,265	266,281	48,637	314,918		
Traill County	3,777,542	2,238	1,411,568	65,814	295,467	1,775,087	685,552	1,211,954	-	29,582	1,927,088	689,062	61,279	750,341	
Walsh County	3,990,273	2,362	1,491,060	69,520	104,622	1,667,564	724,158	1,280,204	-	25,715	2,030,077	727,867	12,659	740,526	
Ward County	11,628,985	6,887	4,345,446	202,605	407,624	4,962,562	2,110,439	3,730,942	-	302,153	6,143,534	2,121,246	78,977	2,200,223	
Wells County	2,465,489	1,458	921,289	42,955	531,723	1,497,425	447,439	791,006	-	84,269	1,322,714	449,732	78,677	528,409	
Williams County	13,234,807	7,837	4,945,499	230,582	1,403,350	6,587,268	2,401,865	4,246,139	-	7,752	6,655,756	2,414,167	550,482	2,964,649	
Cavalier County Health Dist	141,246	84	52,780	2,461	4,809	60,134	25,634	45,316	-	3,306	74,256	25,764	(683)	25,081	
Central Valley Health Unit	1,250,015	740	467,098	21,778	39,134	528,750	226,854	401,044	-	59,506	687,404	228,016	(15,099)	212,917	
City-County Health District	730,518	434	272,975	12,727	63,315	349,451	132,575	234,373	-	31,671	398,619	133,253	7,225	140,478	
Custer Health Unit	1,584,525	938	592,095	27,606	17,317	637,956	287,561	508,365	-	31,524	827,450	289,034	(12,397)	276,637	
Dickey County Health District	194,658	117	72,738	3,391	16,836	93,082	35,327	62,452	-	25,919	123,698	35,507	(1,631)	33,876	
Emmons County Public Health	203,155	120	75,914	3,539	12,639	92,212	36,869	65,179	-	420	102,468	37,059	5,768	42,827	
First District Health Unit	2,672,430	1,582	998,617	46,560	56,405	1,103,164	484,995	857,399	-	21,021	1,363,415	487,480	4,618	492,098	
Garrison Diversion Conservancy District	2,196,100	1,300	820,625	38,261	194,308	1,054,494	398,550	704,578	-	71,876	1,175,004	400,592	8,415	409,007	
Kidder County District Health Unit	70,606	42	26,383	1,230	16,860	44,515	12,814	22,652	-	3,800	39,266	12,882	4,616	17,498	
Lake Region District Health Unit	991,878	586	370,639	17,281	58,562	447,068	180,007	318,225	-	26,400	524,632	180,929	5,150	186,079	
McIntosh District Health Unit	95,817	58	35,804	1,669	15,694	53,225	17,389	30,741	-	1,035	49,165	17,478	4,118	21,596	
Nelson-Griggs District Health Unit	171,720	101	64,167	2,992	7,845	75,105	31,164	55,093	-	2,523	88,780	31,323	881	32,204	
Rolette County Public Health	509,594	303	190,422	8,878	38,090	237,693	92,482	163,494	-	(1)	255,975	92,956	14,120	107,076	
Sargent County District Health Unit	165,801	97	61,956	2,889	33,797	98,739	30,090	53,194	-	1,187	84,471	30,244	12,300	42,544	
Southwestern District Health Unit	1,495,213	886	558,722	26,050	44,819	630,477	271,353	479,711	-	49,726	800,790	272,742	(2,046)	270,696	
Towner County Public Health Unit	111,370	67	41,616	1,940	19,271	62,894	20,212	35,731	-	1,337	57,280	20,315	5,244	25,559	
Traill District Health Unit	196,955	117	73,597	3,431	5,328	82,473	35,744	63,189	-	4,262	103,195	35,927	(1,061)	34,866	
Upper Missouri Health Unit	1,280,759	758	478,586	22,314	99,489	601,147	232,433	410,907	-	55,489	698,829	233,624	6,157	239,781	
Walsh County Health District	346,207	205	129,368	6,032	30,429	166,034	62,830	111,074	-	22,610	196,514	63,151	(830)	62,321	
Wells County Dist Health Unit	253,191	149	94,611	4,411	30,170	129,341	45,949	81,232	-	15,534	142,715	46,186	4,657	50,843	
Barnes County Soil Conservation District	89,781	52	33,549	1,564	6,275	41,440	16,293	28,804	-	19,779	64,876	16,377	(5,052)	11,325	

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, 2019

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
	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	Total Employer Pension Expense
Bismarck Rural Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,429	\$ -	\$ -	\$ -	\$ 436,803	\$ 436,803	\$ -	\$ (87,740)	\$ (87,740)
Bottineau County Water Resource District	-	-	-	-	-	3,269	-	-	-	-	-	-	766	766
Bowman City Park Board	102,978	62	38,480	1,794	30,367	70,703	18,689	33,039	-	37,132	88,860	18,784	3,451	22,235
Burleigh County Council On Aging	801,522	475	299,508	13,964	63,086	377,033	145,461	257,153	-	5,105	407,719	146,206	18,887	165,093
Burleigh County Soil Conservation District	239,232	142	89,395	4,168	30,159	123,864	43,416	76,753	-	11,167	131,336	43,638	6,393	50,031
Carnegie Regional Library	90,050	54	33,649	1,569	21,146	56,418	16,342	28,891	-	9,338	54,571	16,425	2,441	18,866
Cass County Soil Conservation District	216,869	129	81,038	3,778	14,311	99,256	39,358	69,578	-	18,987	127,923	39,560	1,711	41,271
Cass County Water Resource District	278,484	164	104,062	4,852	17,023	126,101	50,540	89,346	-	8,310	148,196	50,798	2,624	53,422
Cavalier County Job Development Authority	55,099	33	20,589	960	1,125	22,707	9,999	17,678	-	828	28,505	10,050	(5)	10,045
Central Plains Water District	266,236	159	99,485	4,638	36,662	140,944	48,317	85,417	-	13,785	147,519	48,564	1,298	49,862
City Of Bottineau Park Board	148,900	90	55,640	2,594	78,769	137,093	27,023	47,772	-	4,675	79,470	27,161	22,009	49,170
Consolidated Waste Ltd	140,039	82	52,329	2,440	8,538	63,389	25,414	44,929	-	25,617	95,960	25,544	(1,576)	23,968
Crosby Park District	83,850	49	31,333	1,461	60,691	93,534	15,217	26,902	-	22,846	64,965	15,294	12,970	28,264
Devils Lake Basin Joint Water Resource Board	-	-	-	-	4,933	4,933	-	-	-	16,644	16,644	-	(5,600)	(5,600)
Devils Lake Park Board	392,738	233	146,756	6,842	69,554	223,385	71,274	126,003	-	27,286	224,563	71,640	37,886	109,526
Dunseith Community Nursing Home	1,111,547	658	415,356	19,366	112,872	548,252	201,724	356,619	-	139,882	698,225	202,757	(12,818)	189,939
Emmons County Soil Conservation District	-	-	-	-	13,335	13,335	-	-	-	21,025	21,025	-	(1,014)	(1,014)
Fargo Park District	4,183,056	2,478	1,563,098	72,879	657,301	2,295,756	759,145	1,342,055	-	-	2,101,200	763,033	234,484	997,517
Grafton Park District	202,827	120	75,791	3,534	84,835	164,280	36,809	65,073	-	39,557	141,439	36,997	9,357	46,354
Grand Forks County Water Resource District	56,131	32	20,975	978	7,508	29,493	10,187	18,008	-	8,534	36,729	10,241	(1,541)	8,700
Grand Forks Park District	2,192,268	1,298	819,193	38,195	213,223	1,071,909	397,855	703,348	-	10,241	1,111,444	399,891	78,688	478,579
Grand Forks Public Library	994,585	590	371,650	17,328	254,425	643,993	180,498	319,094	-	8,037	507,629	181,421	64,092	245,513
Grand Forks-E Grand Forks Metropolitan Planning	367,796	218	137,436	6,408	17,440	161,502	66,748	118,001	-	11,211	195,960	67,090	1,932	69,022
Greater Ramsey Water District	414,070	247	154,727	7,214	50,496	212,684	75,146	132,847	-	14,056	222,049	75,530	8,516	84,046
Griggs County Public Library	46,813	27	17,493	816	10,827	29,163	8,496	15,019	-	15,103	38,618	8,540	(100)	8,440
James River Soil Conservation District	66,621	39	24,894	1,161	4,735	30,829	12,090	21,374	-	-	33,464	12,153	2,392	14,545
James River Valley Library System	366,062	216	136,788	6,378	23,610	166,992	66,433	117,444	-	9,206	193,083	66,774	8,364	75,138
Jamestown Parks And Recreation District	742,660	438	277,513	12,939	266,681	557,571	134,779	238,269	-	-	373,048	135,471	85,411	220,882
Jamestown Regional Airport	241,130	144	90,104	4,201	62,602	157,051	43,761	77,362	-	10,664	131,787	43,983	6,283	50,266
Lake Metigoshe Recreation Service District	176,784	105	66,059	3,080	17,626	86,870	32,083	56,718	-	4,145	92,946	32,247	6,619	38,866
Logan County Soil Conservation District	65,191	39	24,360	1,136	50,421	75,956	11,831	20,915	-	-	32,746	11,891	11,812	23,703
Mcintosh County Housing Authority	41,093	25	15,355	716	-	16,096	7,458	13,184	-	2,469	23,111	7,497	(1,062)	6,435
Mercer County Soil Conservation District	93,238	55	34,841	1,624	31,320	67,840	16,921	29,914	-	24,197	71,032	17,007	988	17,995
Minot Park District	542,998	323	202,904	9,460	415,576	628,263	98,544	174,211	-	-	272,755	99,048	97,357	196,405
Minot Rural Fire Department	183,957	109	68,740	3,205	23,591	95,645	33,385	59,019	-	6	92,410	33,557	9,764	43,321
North Central Soil Conservation District	115,648	69	43,215	2,015	44,891	90,190	20,988	37,104	-	5,817	63,909	21,096	13,958	35,054
North Dakota Firefighters Association	195,467	116	73,041	3,405	36,025	112,587	35,473	62,712	-	25,513	123,698	35,655	(1,043)	34,612
Park District - City Of New Rockford	56,799	34	21,224	990	45,061	67,309	10,308	18,223	-	-	28,531	10,361	10,557	20,918
Pierce County Soil Conservation District	-	-	-	-	13,425	13,425	-	-	-	20,134	20,134	-	(1,359)	(1,359)
R & T Water Supply Commerce Authority	568,209	336	212,325	9,900	53,554	276,115	103,119	182,299	-	28,735	314,153	103,646	6,092	109,738
Ramsey County Housing Authority	261,548	155	97,734	4,557	12,042	114,488	47,466	83,913	-	9,285	140,664	47,708	2,278	49,986
Ramsey County Soil Conservation District	90,859	54	33,952	1,583	39,938	75,527	16,489	29,150	-	7,204	52,843	16,573	8,346	24,919

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, 2019

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
Ramsey County Water Resource District	\$ 37,366	\$ 22	\$ 13,963	\$ 651	\$ 5,597	\$ 20,233	\$ 6,781	\$ 11,988	\$ -	\$ 463	\$ 19,232	\$ 6,815	\$ 1,965	\$ 8,780
Ransom County Soil Cons Dist	69,152	42	25,840	1,205	3,397	30,484	12,550	22,186	-	9,155	43,891	12,612	(4,272)	8,340
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	10,711	10,711	-	(10,927)	(10,927)
Rolette County Soil Conservation District	39,077	24	14,602	681	2,355	17,662	7,092	12,537	-	1,851	21,480	7,127	(361)	6,766
Southeast Region Career & Technology Center	146,603	87	54,782	2,554	19,728	77,151	26,606	47,035	-	2,484	76,125	26,741	4,428	31,169
Southeast Water Users District	571,327	338	213,490	9,954	171,026	394,808	103,685	183,299	-	-	286,984	104,216	66,060	170,276
Southwest Water Authority	3,134,356	1,856	1,171,226	54,608	138,326	1,366,016	568,826	1,005,599	-	148,866	1,723,291	571,739	41,437	613,176
Stutsman County Housing Authority	182,117	109	68,052	3,173	35,452	106,786	33,051	58,429	-	3,207	94,687	33,218	10,980	44,198
Trail County Water Resource District	64,909	38	24,255	1,131	1,460	26,884	11,780	20,825	-	20,934	53,539	11,841	(8,288)	3,553
Trail Rural Water District	-	-	-	-	29,520	29,520	-	-	-	118,609	118,609	-	(20,934)	(20,934)
Tri-Cities Joint Job Development Authority	156,097	93	58,329	2,720	40,405	101,547	28,329	50,081	-	18,292	96,702	28,474	9,189	37,663
Valley City Park District	345,023	204	128,926	6,011	264,614	399,755	62,615	110,694	-	-	173,309	62,936	61,991	124,927
Wahpeton Park Board	569,662	337	212,868	9,925	178,031	401,161	103,383	182,765	-	32,107	318,255	103,912	63,096	167,008
Walsh County Housing Authority	33,603	19	12,557	585	-	13,161	6,098	10,781	-	1,624	18,503	6,129	(763)	5,366
Walsh County Water Resource District	60,362	36	22,556	1,052	6,383	30,027	10,955	19,366	-	1,198	31,519	11,011	1,728	12,739
Ward County Water Resource District	39,862	24	14,895	694	79	15,692	7,234	12,789	-	1,433	21,456	7,272	(772)	6,500
Watford City Park District	699,856	415	261,518	12,193	176,443	450,569	127,011	224,536	-	3	351,550	127,662	68,804	196,466
West Fargo Park District	1,364,878	809	510,019	23,779	118,154	652,761	247,699	437,896	-	8,458	694,053	248,968	34,404	283,372
Western & Central Stark Soil Conservation District	120,923	71	45,186	2,107	3,188	50,552	21,945	38,796	-	1,632	62,373	22,057	(92)	21,965
Western Area Water Supply Authority	1,112,156	659	415,583	19,376	141,139	576,757	201,835	356,814	-	62,406	621,055	202,868	56,763	259,631
Williams County Soil Conservation District	184,015	107	68,762	3,206	85,532	157,607	33,395	59,038	-	1,105	93,538	33,568	21,923	55,491
Williston Housing Authority	323,879	190	121,025	5,643	21,498	148,356	58,778	103,910	-	65,088	227,776	59,080	(18,396)	40,684
Williston Rural Fire Protection District #1	-	-	-	-	33,718	33,718	-	-	-	73,060	73,060	-	(5,177)	(5,177)
Anamoose Public School District #14	207,492	123	77,534	3,615	32,484	113,756	37,656	66,570	-	1,915	106,141	37,850	23,005	60,855
Apple Creek Elementary School	40,378	23	15,088	703	1,609	17,423	7,328	12,954	-	9,833	30,115	7,366	(3,123)	4,243
Beach Public School District #3	886,509	524	331,265	15,445	67,430	414,664	160,884	284,420	-	101,607	546,911	161,710	(8,448)	153,262
Belcourt School District #7	5,960,211	3,529	2,227,174	103,841	-	2,334,544	1,081,664	1,912,222	-	204,010	3,197,896	1,087,206	(109,681)	977,525
Belfield Public School #13	363,858	215	135,964	6,339	29,670	172,188	66,033	116,737	-	82,767	265,537	66,372	(1,413)	64,959
Beulah Public School #27	1,137,824	673	425,175	19,824	116,531	562,203	206,493	365,050	-	73,010	644,553	207,550	14,575	222,125
Billings County School District	392,691	233	146,738	6,842	20,682	174,495	71,266	125,988	-	57,327	254,581	71,631	(11,348)	60,283
Bismarck Public Schools	29,790,083	17,641	11,131,770	519,015	1,424,863	13,093,289	5,406,331	9,557,589	-	189,811	15,153,731	5,434,021	437,989	5,872,010
Bottineau Public School	1,552,609	920	580,169	27,050	8,915	617,054	281,769	498,125	-	92,268	872,162	283,210	(25,410)	257,800
Bowman County School District #1	890,154	527	332,627	15,509	93,471	442,134	161,546	285,589	-	34,973	482,108	162,373	14,527	176,900
Burke Central School	187,121	111	69,922	3,260	41,855	115,148	33,959	60,034	-	24,707	118,700	34,133	14,570	48,703
Burleigh County Special Education Unit	69,328	43	25,906	1,208	6,284	33,441	12,582	22,243	-	1,258	36,083	12,644	898	13,542
Carrington School District #49	621,796	369	232,349	10,833	67,739	311,290	112,844	199,492	-	15,507	327,843	113,423	8,104	121,527
Cavalier Public Schools	575,640	341	215,101	10,029	107,659	333,130	104,468	184,683	-	53,166	342,317	105,003	7,909	112,912
Center Stanton Public School	311,888	185	116,545	5,434	13,236	135,400	56,602	100,064	-	19,533	176,199	56,892	(3,716)	53,176
Central Cass Public School District #7	1,266,483	749	473,251	22,065	155,950	652,015	229,842	406,327	-	2,984	639,153	231,019	51,025	282,044
Dakota Prairie Public School	791,676	468	295,829	13,793	108,876	418,966	143,674	253,994	-	24,985	422,653	144,408	20,904	165,312

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, 2019

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
Devils Lake Public School	\$ 3,372,615	\$ 1,998	\$ 1,260,257	\$ 58,759	\$ 105,192	\$ 1,426,206	\$ 612,065	\$ 1,082,040	\$ -	\$ 131,997	\$ 1,826,102	\$ 615,199	\$ (8,162)	\$ 607,037
Dickinson Public Schools	8,585,852	5,085	3,208,307	149,586	1,538,399	4,901,377	1,558,168	2,754,610	-	11,000	4,323,778	1,566,148	428,887	1,995,035
Divide County School Dist #1	871,155	516	325,528	15,178	93,368	434,590	158,098	279,494	-	24,022	461,614	158,908	16,353	175,261
Drake Public School District	320,796	189	119,873	5,589	44,337	169,988	58,218	102,921	-	16,030	177,169	58,516	9,584	68,100
Drayton Public School #19	373,270	221	139,481	6,503	76,657	222,862	67,741	119,757	-	12,822	200,320	68,089	9,860	77,949
Dunseith School District #1	1,970,441	1,166	736,302	34,330	195,107	966,905	357,597	632,179	-	4,553	994,329	359,429	65,010	424,439
East Central Special Education Unit	568,736	336	212,522	9,909	67,852	290,619	103,215	182,468	-	(2)	285,681	103,743	30,809	134,552
Ellendale Public School District #40	509,840	301	190,514	8,883	9,079	208,777	92,526	163,573	-	21,683	277,782	93,000	585	93,585
Enderlin Area School District #24	654,696	389	244,643	11,406	59,217	315,655	118,815	210,047	-	25,606	354,468	119,421	5,789	125,210
Fairmount Public School	120,407	72	44,993	2,098	95,158	142,321	21,852	38,630	-	-	60,482	21,963	22,292	44,255
Fargo Public Schools	27,912,540	16,528	10,430,182	486,304	1,768,059	12,701,073	5,065,593	8,955,215	-	239,410	14,260,218	5,091,539	280,374	5,371,913
Fort Totten School District # 30	407,459	242	152,257	7,099	31,150	190,748	73,946	130,726	-	102,040	306,712	74,323	(19,775)	54,548
Garrison Public School District #51	718,785	426	268,591	12,523	41,122	322,662	130,446	230,609	-	18,323	379,378	131,114	13,410	144,524
Glen Ullin Public School #48	349,477	207	130,590	6,089	16,990	153,876	63,423	112,123	-	22,391	197,937	63,747	(4,130)	59,617
Glenburn School District	468,372	279	175,018	8,160	38,627	222,084	85,001	150,268	-	77,974	313,243	85,435	(3,816)	81,619
Grafton Public School District #3	1,570,436	929	586,831	27,361	80,950	696,071	285,004	503,845	-	182,461	971,310	286,462	(2,316)	284,146
Great Northwest Education Cooperative	147,212	88	55,009	2,565	10,311	67,973	26,716	47,230	-	40,672	114,618	26,852	(7,690)	19,162
Halliday Public School	197,529	118	73,812	3,441	109,626	186,997	35,848	63,374	-	39,947	139,169	36,031	15,020	51,051
Harvey Public School Dist #38	752,213	445	281,082	13,105	45,904	340,536	136,512	241,333	-	28,844	406,689	137,213	9,821	147,034
Hazen Public School District #3	662,010	392	247,376	11,534	46,993	306,295	120,142	212,393	-	121,935	454,470	120,756	(19,208)	101,548
Hillsboro Public School	685,158	405	256,026	11,937	56,239	324,607	124,343	219,820	-	21,762	365,925	124,981	6,585	131,566
James River Multidistrict Special Education Unit	393,031	233	146,865	6,848	1,501	155,447	71,328	126,097	-	105,312	302,737	71,693	(28,509)	43,184
Jamestown Public School District #1	3,670,122	2,174	1,371,428	63,942	128,641	1,566,185	666,057	1,177,490	-	199,337	2,042,884	669,468	(22,621)	646,847
Kenmare Public School District #28	512,571	305	191,534	8,930	22,371	223,140	93,022	164,449	-	60,174	317,645	93,498	(3,835)	89,663
Killdeer Public School #16	1,172,682	696	438,200	20,431	333,686	793,013	212,819	376,233	-	41,867	630,919	213,909	72,389	286,298
Kindred Public School District #2	579,742	343	216,634	10,101	65,163	292,241	105,212	185,999	-	19,123	310,334	105,748	7,853	113,601
Kulm Public School District #7	340,499	203	127,235	5,932	9,384	142,754	61,794	109,243	-	57,642	228,679	62,109	(9,366)	52,743
Lake Region Special Education Unit	549,491	327	205,330	9,573	-	215,230	99,722	176,294	-	119,563	395,579	100,232	(42,253)	57,979
Lakota Public School District # 66	308,150	182	115,147	5,369	12,443	133,141	55,923	98,864	-	46,058	200,845	56,210	(3,970)	52,240
Lamoure School District #8	509,183	303	190,268	8,871	32,017	231,459	92,407	163,362	-	69,459	325,228	92,880	(12,126)	80,754
Larimore Public School District #44	576,847	343	215,553	10,050	11,135	237,081	104,687	185,071	-	77,362	367,120	105,222	(17,966)	87,256
Leeds Public School District 6	257,539	152	96,236	4,487	43,613	144,488	46,738	82,627	-	16,305	145,670	46,977	3,906	50,883
Lewis & Clark Public Schools	745,309	440	278,502	12,985	215,889	507,816	135,259	239,118	-	49,742	424,119	135,952	36,234	172,186
Lidgerwood Public School	469,403	278	175,404	8,178	68,333	252,193	85,188	150,599	-	2,988	238,775	85,624	15,394	101,018
Linton Public School District #36	538,661	319	201,283	9,385	19,901	230,888	97,757	172,819	-	49,085	319,661	98,258	(5,092)	93,166
Lisbon Public School	866,724	514	323,872	15,100	82,512	421,998	157,294	278,072	-	14,101	449,467	158,100	12,299	170,399
Lonetree Special Education Unit	100,904	59	37,705	1,758	4,779	44,301	18,312	32,373	-	1,430	52,115	18,408	1,921	20,329
Mandan Public School District #1	8,493,012	5,031	3,173,615	147,969	252,982	3,579,597	1,541,320	2,724,824	-	262,590	4,528,734	1,549,212	9,195	1,558,407
Mandaree Public School #36	1,086,066	644	405,834	18,922	373,120	798,520	197,100	348,444	-	134,183	679,727	198,109	58,406	256,515
Manvel Public School	354,610	211	132,509	6,178	93,827	232,725	64,355	113,770	-	1,103	179,228	64,682	24,340	89,022

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, 2019

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
Maple Valley School District	\$ 354,048	\$ 211	\$ 132,298	\$ 6,168	\$ 19,048	\$ 157,725	\$ 64,253	\$ 113,590	\$ -	\$ 19,873	\$ 197,716	\$ 64,581	\$ 1,015	\$ 65,596
Mapleton Public School	112,109	67	41,892	1,953	29,895	73,807	20,346	35,968	-	16,201	72,515	20,452	6,257	26,709
Max Public School	369,039	217	137,900	6,430	2,570	147,117	66,973	118,399	-	22,302	207,674	67,318	(6,524)	60,794
Mcclusky Public Schools	218,896	128	81,796	3,814	38,137	123,875	39,725	70,229	-	3,744	113,698	39,929	8,205	48,134
Mckenzie City Public School #1	3,242,761	1,921	1,211,734	56,497	535,481	1,805,633	588,499	1,040,379	-	(1)	1,628,877	591,512	196,800	788,312
Medina Public School District #3	289,889	171	108,324	5,051	24,703	138,249	52,609	93,005	-	2,978	148,592	52,878	5,173	58,051
Midkota School	337,381	200	126,070	5,878	118,606	250,754	61,228	108,242	-	1,878	171,348	61,540	43,307	104,847
Midway Public School District #128	609,208	361	227,645	10,614	47,901	286,521	110,560	195,453	-	39,273	345,286	111,126	(5,309)	105,817
Milnor Public School District #2	474,279	282	177,226	8,263	36,938	222,709	86,073	152,164	-	13,490	251,727	86,513	9,552	96,065
Minot Public School District #1	20,510,071	12,144	7,664,074	357,335	1,148,179	9,181,732	3,722,186	6,580,271	-	10,302,457	3,741,249	375,911	4,117,160	4,117,160
Minto Public School District #20	427,349	254	159,689	7,445	8,809	176,197	77,556	137,107	-	27,269	241,932	77,952	(3,393)	74,559
Mohall Lansford Sherwood School	429,154	253	160,364	7,477	9,859	177,953	77,883	137,686	-	13,435	229,004	78,283	4,767	83,050
Mott/Regent School Dist #1	562,982	333	210,371	9,809	68,134	288,647	102,170	180,622	-	996	283,788	102,694	15,580	118,274
Mt Pleasant School Dist #4	468,958	279	175,237	8,170	27,913	211,599	85,107	150,456	-	7,332	242,895	85,540	10,291	95,831
Napoleon Public School District #2	251,339	148	93,919	4,379	8,335	106,781	45,613	80,637	-	60,171	186,421	45,847	(11,215)	34,632
New Public School #8	901,089	534	336,713	15,699	156,629	509,575	163,530	289,098	-	50,261	502,889	164,367	53,928	218,295
New Rockford Sheyenne Public School	472,943	279	176,726	8,240	101,523	286,768	85,830	151,735	-	4,772	242,337	86,271	22,748	109,019
New Salem Almont School District #49	659,091	391	246,285	11,483	86,309	344,468	119,613	211,457	-	4,661	335,731	120,224	24,137	144,361
New Town Public School District	2,105,698	1,248	786,844	36,686	316,710	1,141,488	382,144	675,574	-	228,314	1,286,032	384,100	46,574	430,674
Newburg United Public School	280,160	165	104,689	4,881	27,854	137,589	50,844	89,884	-	11,724	152,452	51,104	3,310	54,414
North Border School District # 100	733,565	436	274,114	12,780	48,848	336,178	133,128	235,351	-	35,934	404,413	133,808	10,569	144,377
North Sargent School District #3	420,680	249	157,197	7,329	31,020	195,795	76,345	134,967	-	48,546	259,858	76,735	(3,995)	72,740
North Valley Career & Technology Center	229,457	137	85,742	3,998	16,515	106,392	41,642	73,617	-	(1)	115,258	41,856	7,055	48,911
Northern Cass School District # 97	721,985	426	269,787	12,579	64,864	347,656	131,026	231,635	-	62,971	425,632	131,698	908	132,606
Northern Plains Special Ed Unit	145,278	85	54,287	2,531	-	56,903	26,365	46,610	-	10,754	83,729	26,500	(4,327)	22,173
Oakes Public Schools	675,758	400	252,513	11,773	49,221	313,907	122,637	216,804	-	71,037	410,478	123,264	(17,540)	105,724
Oliver-Mercer Special Education Unit	430,092	255	160,714	7,493	36,992	205,454	78,053	137,987	-	54,384	270,424	78,454	(7,424)	71,030
Park River Area School District	693,128	411	259,004	12,076	31,688	303,179	125,790	222,377	-	16,168	364,335	126,433	1,786	128,219
Peace Garden Special Services	371,066	220	138,658	6,465	1,916	147,259	67,341	119,050	-	36,476	222,867	67,685	(9,494)	58,191
Pingree-Buchanan School District	255,090	153	95,320	4,444	81,757	181,674	46,294	81,841	-	83,892	212,027	46,530	(6,933)	39,597
Richland School District # 44	464,305	274	173,498	8,089	17,775	199,636	84,262	148,963	-	19,142	252,367	84,695	(6,719)	77,976
Roulette Public School	344,988	203	128,913	6,011	39,614	174,741	62,609	110,683	-	12,660	185,952	62,928	10,159	73,807
Roughrider Education Services Program (RESP)	31,962	19	11,944	557	2,739	15,259	5,801	10,255	-	6,322	22,378	5,830	299	6,129
Rugby Public School District #5	708,494	419	264,746	12,344	22,806	300,315	128,578	227,307	-	61,676	417,561	129,235	(9,514)	119,721
Rural Cass Special Education Unit	253,086	150	94,571	4,409	860	99,990	45,930	81,198	-	32,779	159,907	46,166	(18,108)	28,058
Sargent Central Public School District #6	323,527	190	120,894	5,637	256,151	382,872	58,714	103,798	-	-	162,512	59,016	60,008	119,024
Sawyer Public School	176,420	104	65,924	3,074	5,353	74,455	32,017	56,601	-	37,678	126,296	32,180	(14,038)	18,142
Sheyenne Valley Career And Tech Center	150,729	89	56,323	2,626	21,437	80,475	27,354	48,358	-	1,605	77,317	27,494	6,058	33,552
Sheyenne Valley Special Education Unit	640,702	379	239,413	11,163	3,932	254,887	116,275	205,557	-	27,672	349,504	116,871	(17,673)	99,198
Solen Public School Dist #3	601,918	356	224,921	10,487	160,229	395,993	109,237	193,114	-	8,268	310,619	109,797	50,026	159,823

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, 2019

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
Souris Valley Special Services	\$ 397,286	\$ 236	\$ 148,455	\$ 6,922	\$ 63,101	\$ 218,714	\$ 72,100	\$ 127,462	\$ -	\$ 369,975	\$ 569,537	\$ 72,470	\$ (131,188)	\$ (58,718)
South East Education Cooperative	753,783	446	281,669	13,133	343,241	638,489	136,797	241,837	-	378,634	137,498	107,364	244,862	
South Heart Public School District #9	468,923	277	175,224	8,170	181,148	364,819	85,101	150,445	-	235,547	85,538	60,838	146,376	
South Prairie School District #70	789,965	467	295,189	13,763	136,684	446,103	143,364	253,445	(1)	396,808	144,099	87,929	232,028	
St John School District #3	900,245	533	336,398	15,684	90,736	443,351	163,377	288,827	30,256	482,460	164,214	17,654	181,868	
Stanley Community Public School District # 2	1,567,178	929	585,613	27,304	93,339	707,185	284,413	502,800	33,451	820,664	285,870	51,986	337,856	
Surrey Schools	688,335	408	257,213	11,992	2,539	272,152	124,920	220,839	27,461	373,220	125,559	(8,723)	116,836	
Sw Special Education Unit	88,820	53	33,190	1,547	8,934	43,724	16,119	28,496	-	20,719	65,334	16,202	(3,371)	12,831
Tgu School District #60	2,090,426	1,239	781,137	36,420	56,835	875,631	379,372	670,674	-	55,638	1,105,684	381,314	6,313	387,627
Thompson Public School	357,529	212	133,599	6,229	19,466	159,506	64,885	114,706	45,583	225,174	65,216	(10,295)	54,921	
Tioga Public School District #15	818,435	484	305,828	14,259	14,966	335,537	148,530	262,579	55,074	466,183	149,290	(4,580)	144,710	
Turtle Lake Mercer School District #72	425,099	252	158,848	7,406	61,037	227,543	77,147	136,385	92,179	305,711	77,542	6,444	83,986	
Underwood School District #8	423,892	252	158,397	7,385	44,205	210,239	76,928	135,998	13,962	226,888	77,322	9,757	87,079	
United Public School District # 7	1,119,880	663	418,470	19,511	47,380	486,024	203,237	359,292	75,600	638,129	204,278	12,194	216,472	
Valley City Public School	1,244,917	739	465,193	21,689	55,711	543,332	225,929	399,408	40,850	666,187	227,083	8,611	235,694	
Velva Public School	464,211	274	173,463	8,088	18,205	200,030	84,245	148,933	37,127	270,305	84,678	(5,456)	79,222	
Wahpeton Public School District 37	1,542,576	915	576,420	26,875	19,266	623,476	279,948	494,907	129,202	904,057	281,381	(30,744)	250,637	
Warwick Public School	819,138	485	306,090	14,271	273,674	594,520	148,658	262,805	7,756	419,219	149,420	64,910	214,330	
Washburn Public School	482,015	284	180,116	8,398	19,206	208,004	87,476	154,645	19,012	261,133	87,925	7,140	95,065	
West Fargo Public School #6	21,717,833	12,861	8,115,383	378,377	2,487,314	10,993,935	3,941,372	6,967,759	(3)	10,909,128	3,961,557	878,226	4,839,783	
West River Student Services	186,512	110	69,695	3,249	60,756	133,810	33,848	59,839	11,600	105,287	34,023	14,957	48,980	
Westhope Public School #17	268,205	159	100,221	4,673	2,623	107,676	48,674	86,049	46,800	181,523	48,922	(10,789)	38,133	
White Shield School Dist #85	1,250,636	740	467,330	21,789	166,897	656,756	226,967	401,243	82,697	710,907	228,130	39,402	267,532	
Williston Public School #1	9,101,271	5,390	3,400,906	158,566	1,538,184	5,103,046	1,651,707	2,919,972	33,176	4,604,855	1,660,165	551,973	2,212,138	
Wilmac Multidistrict Special Education Unit	799,037	474	298,579	13,921	58,756	371,730	145,010	256,356	134,800	536,166	145,753	(2,873)	142,880	
Wilton Public School District	441,414	260	164,945	7,691	103,761	276,657	80,108	141,619	10,504	232,231	80,518	26,592	107,110	
Yellowstone School District # 14	198,572	117	74,201	3,460	43,186	120,964	36,037	63,708	49,175	148,920	36,221	6,744	42,965	
Zeeland Public Schools	112,402	67	42,002	1,958	19,938	63,965	20,399	36,062	2,034	58,495	20,503	3,804	24,307	
Attorney General's Office	12,482,090	7,391	4,664,229	217,468	131,646	5,020,734	2,265,261	4,004,644	369,402	6,639,307	2,276,861	(49,711)	2,227,150	
Bank Of North Dakota	12,031,053	7,126	4,495,688	209,610	307,232	5,019,656	2,183,407	3,859,938	156,666	6,200,011	2,194,588	59,729	2,254,317	
Beef Commission	207,750	122	77,631	3,620	13,834	95,207	37,703	66,653	222	104,578	37,897	5,550	43,447	
Bismarck State College	5,203,099	3,083	1,944,261	90,651	247,075	2,285,070	944,263	1,669,317	148,303	2,761,883	949,098	25,399	974,497	
Board Of Medical Examiners	366,484	217	136,945	6,385	56,719	200,266	66,510	117,579	19,681	203,770	66,851	16,508	83,359	
Board Of Pharmacy	282,938	167	105,727	4,929	15,484	126,307	51,348	90,775	4,511	146,634	51,610	2,157	53,767	
Central Services	1,418,536	842	530,069	24,714	43,334	598,959	257,437	455,111	104,744	817,292	258,755	(13,094)	245,661	
Department Of Transportation	63,998,796	37,897	23,914,667	1,115,014	-	25,067,578	11,614,560	20,532,813	6,719,829	38,867,202	11,674,047	(2,362,495)	9,311,552	
Dickinson State University	3,005,205	1,780	1,122,966	52,358	101,265	1,278,369	545,387	964,164	116,792	1,626,343	548,179	(13,351)	534,828	
Education Standards & Practice	557,637	329	208,374	9,715	87,084	305,502	101,200	178,907	23,023	303,130	101,720	11,980	113,700	
Electrical Board	1,700,583	1,006	635,463	29,628	123,350	789,447	308,623	545,600	108,124	962,347	310,206	14,214	324,420	
Housing Finance Agency	2,759,973	1,635	1,031,329	48,085	34,929	1,115,978	500,882	885,485	92,288	1,478,655	503,446	(27,136)	476,310	

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, 2019

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
Information Technology Dept	\$ 25,587,266	\$ 15,151	\$ 9,561,288	\$ 445,792	\$ -	\$ 10,022,231	\$ 4,643,600	\$ 8,209,194	\$ -	\$ 1,278,815	\$ 14,131,609	\$ 4,667,384	\$ (455,244)	\$ 4,212,140
Insurance Department	2,600,114	1,541	971,594	45,300	125,577	1,144,012	471,871	834,198	-	381,826	1,687,895	474,289	(40,758)	433,531
Job Service North Dakota	9,287,724	5,500	3,470,578	161,815	-	3,637,893	1,685,545	2,979,792	-	1,076,343	5,741,680	1,694,177	(501,802)	1,192,375
Lake Region State College	2,179,363	1,290	814,371	37,970	246,480	1,100,111	395,513	699,208	-	169,711	1,264,432	397,540	(13,796)	383,744
Land Department	1,694,395	1,004	633,151	29,520	58,037	721,712	307,500	543,615	-	404,497	1,255,612	309,076	(76,836)	232,240
Legislative Council	2,984,952	1,768	1,115,398	52,005	189,340	1,358,511	541,712	957,666	-	180,205	1,679,583	544,486	60,858	605,344
Mayville State University	3,425,733	2,029	1,280,106	59,685	62,982	1,404,802	621,705	1,099,082	-	34,506	1,755,293	624,888	31,231	656,119
Mill & Elevator Association	9,880,043	5,850	3,691,912	172,134	834,990	4,704,886	1,793,039	3,169,826	-	347,292	5,310,157	1,802,222	123,867	1,926,089
Minot State University	5,785,455	3,426	2,161,872	100,797	-	2,266,095	1,049,950	1,856,155	-	465,910	3,372,015	1,055,328	(185,880)	869,448
ND Board Of Nursing	709,127	419	264,982	12,355	83,755	361,511	128,693	227,510	-	48,719	404,922	129,353	29,523	158,876
ND Public Employees Retirement System	1,834,516	1,087	685,510	31,962	35,094	753,653	332,930	588,570	-	281,259	1,202,759	334,633	(79,343)	255,290
ND Soybean Council	459,581	273	171,733	8,007	72,617	252,630	83,405	147,448	-	60,301	291,154	83,832	(557)	83,275
ND St College Of Science	5,923,056	3,508	2,213,290	103,194	-	2,319,992	1,074,922	1,900,341	-	446,558	3,421,781	1,080,428	(204,191)	876,237
ND State Board Of Accountancy	109,964	66	41,091	1,916	57,860	100,933	19,956	35,280	-	167,971	223,207	20,058	(6,489)	13,569
ND State Board Of Cosmetology	92,512	56	34,569	1,612	14,022	50,259	16,789	29,681	-	1,327	47,797	16,874	2,743	19,617
ND State Plumbing Board	438,519	260	163,863	7,640	9,514	181,277	79,583	140,691	-	2,411	222,685	79,990	3,343	83,333
ND System Information Technology Services	2,178,695	1,290	814,121	37,958	137,864	991,233	395,392	698,993	-	151,227	1,245,612	397,417	11,186	408,603
ND University System Office	1,084,542	642	405,265	18,895	132,628	557,430	196,824	347,955	-	24,997	569,776	197,832	35,844	233,676
North Dakota State University	34,819,351	20,620	13,011,076	606,637	-	13,638,333	6,319,048	11,171,136	-	2,896,090	20,386,274	6,351,410	(980,890)	5,370,520
Office Of Management & Budget	3,184,274	1,886	1,189,880	55,478	73,697	1,320,941	577,885	1,021,615	-	238,183	1,837,683	580,843	(43,026)	537,817
Public Finance Authority	191,153	113	71,429	3,330	688	75,560	34,691	61,328	-	6,659	102,678	34,870	(2,326)	32,544
Real Estate Commission	196,170	115	73,303	3,418	85,266	162,102	35,601	62,937	-	17,860	116,398	35,784	17,019	52,803
Retirement & Investment Office	1,775,959	1,052	663,629	30,942	55,138	750,761	322,303	569,783	-	40,172	932,258	323,954	30,994	354,948
Rough Rider Industries	1,476,694	874	551,802	25,728	-	578,404	267,992	473,770	-	106,353	848,115	269,364	(52,792)	216,572
State Auditor's Office	3,934,834	2,332	1,470,344	68,554	51,000	1,592,230	714,097	1,262,418	-	371,632	2,348,147	717,753	(92,547)	625,206
State Board Of Law Examiners	380,127	225	142,043	6,623	-	148,891	68,986	121,956	-	53,312	244,254	69,338	(22,158)	47,180
State Fair Association	1,227,840	726	458,811	21,392	55,398	536,327	222,829	393,929	-	45,938	662,696	223,973	(4,439)	219,534
Tobacco Prevention/Control Committee	-	-	-	-	48,568	48,568	-	-	-	227,037	227,037	-	(46,853)	(46,853)
University Of North Dakota	42,454,524	25,140	15,864,139	739,661	-	16,628,940	7,704,686	13,620,737	-	3,670,058	24,995,481	7,744,144	(1,439,827)	6,304,317
Valley City State University	2,031,553	1,203	759,138	35,395	11,675	807,411	368,688	651,786	-	124,476	1,144,950	370,576	(32,162)	338,414
Williston State College	1,323,551	785	494,576	23,059	87,811	606,231	240,199	424,637	-	182,552	847,388	241,429	(23,402)	218,027
Workforce Safety & Insurance	17,419,152	10,316	6,509,079	303,484	1,385,669	8,208,548	3,161,244	5,588,608	-	532,774	9,282,626	3,177,434	592,641	3,770,075
Adjutant General ND National Guard	11,400,326	6,752	4,260,002	198,621	136,691	4,602,066	2,068,942	3,657,581	-	694,658	6,421,181	2,079,539	(116,606)	1,962,933
Aeronautics Commission	536,118	319	200,333	9,340	117,536	327,528	97,295	172,003	-	30,020	299,318	97,794	32,184	129,978
Career & Technical Education	1,793,247	1,062	670,089	31,243	122,726	825,120	325,440	575,330	-	71,392	972,162	327,106	3,924	331,030
Commission On Legal Counsel For Indigents	2,541,428	1,505	949,665	44,278	86,181	1,081,629	461,221	815,369	-	173,613	1,450,203	463,583	4,443	468,026
Department Of Commerce	3,510,029	2,079	1,311,605	61,153	145,237	1,520,074	637,003	1,126,127	-	819,672	2,582,802	640,265	(160,626)	479,639
Department Of Corrections And Rehabilitation	7,470,461	4,423	2,791,515	130,154	152,870	3,078,962	1,355,746	2,396,757	-	549,500	4,302,003	1,362,689	(100,953)	1,261,736
Department Of Corrections Transitional Services	2,141,353	1,267	800,167	37,308	39,359	878,101	388,615	687,013	-	180,500	1,256,128	390,607	(52,509)	338,098
Department Of Financial Institutions	2,327,994	1,379	869,910	40,559	11,858	923,706	422,486	746,893	-	208,854	1,378,233	424,649	(45,733)	378,916

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, 2019

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
Department Of Human Services	\$ 79,028,772	\$ 46,798	\$ 29,530,974	\$ 1,376,872	\$ 178,805	\$ 31,133,449	\$ 14,342,214	\$ 25,354,899	\$ -	\$ 1,335,772	\$ 41,032,885	\$ 14,415,668	\$ (653,868)	\$ 13,761,800
Dept Of Agriculture	4,377,386	2,591	1,635,714	76,265	196,812	1,911,382	794,412	1,404,402	-	205,316	2,404,130	798,483	(32,282)	766,201
Facility Management	1,826,897	1,082	682,664	31,829	-	715,575	331,547	586,126	-	434,212	1,351,885	333,244	(138,947)	194,297
Field Services Division	8,014,432	4,745	2,994,782	139,631	152,230	3,291,388	1,454,466	2,571,280	-	255,844	4,281,590	1,461,917	(22,789)	1,439,128
Game & Fish Department	11,907,060	7,051	4,449,355	207,450	137,333	4,801,189	2,160,904	3,820,157	-	205,954	6,187,015	2,171,972	(85,073)	2,086,899
Governor's Office	\$1,302,395	\$771	\$486,671	\$22,691	\$135,090	\$645,223	\$236,360	\$417,849	-	\$86,825	\$741,034	\$237,571	\$19,082	\$256,653
Highway Patrol	2,104,972	1,246	786,573	36,674	35,432	859,925	382,012	675,341	-	124,015	1,181,368	383,970	(61,223)	322,747
Historical Society	4,032,269	2,388	1,506,753	70,252	47,086	1,626,479	731,780	1,293,678	-	464,813	2,490,271	735,528	(113,198)	622,330
Indian Affairs Commission	254,609	151	95,141	4,436	35,278	135,006	46,207	81,687	-	65,566	193,460	46,444	(12,678)	33,766
Industrial Commission	7,455,716	4,415	2,786,005	129,897	149,087	3,069,404	1,353,070	2,392,027	-	587,672	4,332,769	1,359,998	(59,960)	1,300,038
James River Correctional Ctr	8,909,848	5,277	3,329,376	155,231	331,657	3,821,541	1,616,967	2,858,558	-	155,326	4,630,851	1,625,249	49,242	1,674,491
Juvenile Services - DOOCR	1,897,468	1,124	709,034	33,058	47,437	790,653	344,354	608,767	-	11,474	964,595	346,118	5,331	351,449
Life Skills and Transition Center	13,423,170	7,948	5,015,886	233,864	1,073	5,258,771	2,436,049	4,306,572	-	1,344,877	8,087,498	2,448,525	(446,824)	2,001,701
Milk Marketing Board	143,930	85	53,783	2,508	1,660	58,036	26,121	46,177	-	74,203	146,501	26,254	(18,497)	7,757
ND Barley Council	148,736	88	55,579	2,591	2,199	60,457	26,993	47,719	-	3,568	78,280	27,131	(1,286)	25,845
ND Corn Utilization Council	145,993	87	54,554	2,544	22,692	79,877	26,495	46,839	-	101,017	174,351	26,629	(30,660)	(4,031)
ND Council On The Arts	342,526	203	127,993	5,968	9,112	143,276	62,162	109,893	-	23,522	195,577	62,479	(6,312)	56,167
ND Department Of Health	20,967,718	12,417	7,835,085	365,308	76,614	8,289,424	3,805,241	6,727,099	-	1,214,905	11,747,245	3,824,730	(332,742)	3,491,988
ND Department Of Labor	824,330	488	308,031	14,362	118,270	441,151	149,600	264,471	-	55,276	469,347	150,365	24,419	174,784
ND Oilseed Council	36,756	23	13,735	640	8,948	23,346	6,671	11,793	-	-	18,464	6,704	4,227	10,931
ND Securities Department	669,371	397	250,126	11,662	27,812	289,997	121,478	214,755	-	54,580	390,813	122,102	(1,484)	120,618
ND State Library	1,371,758	813	512,590	23,899	51,224	588,526	248,948	440,103	-	145,237	834,288	250,222	(32,780)	217,442
ND Supreme Court	20,456,120	12,113	7,643,914	356,395	-	8,012,422	3,712,395	6,562,962	-	805,118	11,080,475	3,731,407	(336,825)	3,394,582
ND Veterans Home	5,188,565	3,075	1,938,830	90,397	2,907	2,035,209	941,626	1,664,654	-	331,652	2,937,932	946,446	(84,403)	862,043
ND Wheat Commission	497,967	295	186,077	8,676	3,756	198,804	90,371	159,763	-	15,196	265,330	90,834	(7,583)	83,251
ND Youth Correctional Center	3,934,037	2,330	1,470,046	68,540	164,264	1,705,180	713,953	1,262,162	-	97,665	2,073,780	717,610	7,713	725,323
North Dakota State Hospital	18,964,330	11,231	7,086,471	330,405	84,109	7,512,216	3,441,664	6,084,350	-	1,759,255	11,285,269	3,459,290	(606,250)	2,853,040
Office Of Administrative Hearings	474,724	280	177,392	8,271	36,182	222,125	86,153	152,306	-	16,964	255,423	86,595	13,804	100,399
Parks & Recreation Department	3,969,270	2,350	1,483,212	69,154	129,739	1,684,455	720,347	1,273,466	-	176,575	2,170,388	724,039	7,477	731,516
Protection & Advocacy Project	2,014,933	1,193	752,927	35,105	115,771	904,996	365,672	646,453	-	119,367	1,131,492	367,545	(15,870)	351,675
Public Instruction	5,168,335	3,060	1,931,271	90,045	75,246	2,099,622	937,954	1,658,163	-	685,967	3,282,084	942,758	(159,192)	783,566
Public Service Commission	2,832,231	1,677	1,058,330	49,344	80,573	1,189,924	513,996	908,668	-	558,521	1,981,185	516,629	(131,702)	384,927
Racing Commission	143,884	84	53,766	2,507	1,353	57,710	26,112	46,162	-	9,899	82,173	26,246	(2,498)	23,748
School For The Blind	695,250	412	259,797	12,113	39,747	312,069	126,175	223,058	-	120,736	469,969	126,821	(29,254)	97,567
SCHOOL FOR THE DEAF	1,405,198	833	525,085	24,482	35,690	586,090	255,017	450,831	-	73,158	779,006	256,323	(16,935)	239,388
Secretary Of State	1,749,869	1,037	653,880	30,487	89,568	774,972	317,568	561,413	-	91,775	970,756	319,194	(16,390)	302,804
State Penitentiary	11,347,805	6,720	4,240,376	197,706	184,990	4,629,792	2,059,410	3,640,730	-	607,248	6,307,388	2,069,957	(101,121)	1,968,836
State Seed Department	1,649,399	975	616,337	28,737	118,553	764,602	299,334	529,179	-	72,678	901,191	300,868	28,239	329,107
State Treasurer's Office	446,454	265	166,828	7,778	49,752	224,623	81,023	143,236	-	27,907	252,166	81,438	5,247	86,685
Tax Department	7,143,980	4,230	2,669,518	124,465	8,405	2,806,618	1,296,496	2,292,012	-	719,534	4,308,042	1,303,137	(231,402)	1,071,735
Veterans Affairs Department	441,531	261	164,989	7,693	39,369	212,312	80,130	141,657	-	15,032	236,819	80,538	6,612	87,150
Water Commission	6,589,496	3,903	2,462,321	114,805	37,565	2,618,594	1,195,868	2,114,116	-	520,060	3,830,044	1,201,990	(134,885)	1,067,105
Main Total	\$ 1,172,072,256	\$ 694,079	\$ 437,972,582	\$ 20,420,327	\$ 59,944,312	\$ 519,031,300	\$ 212,708,744	\$ 376,037,392	\$ -	\$ 60,070,551	\$ 648,816,687	\$ 213,798,118	\$ (137,541)	\$ 213,660,577

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, 2019

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 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
ND Supreme Court	\$ (10,896,194)	\$ -	\$ 2,285,016	\$ 314,395	\$ -	\$ 2,599,411	\$ 2,020,223	\$ 3,081,961	\$ -	\$ -	\$ 5,102,184	\$ 154,841	\$ -	\$ 154,841

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	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Attorney General's Office	\$ 1,127,967	\$ 144,208	\$ 808,510	\$ 31,864	\$ -	\$ 984,582	\$ 137,952	\$ 821,183	\$ -	\$ 308,861	\$ 1,267,996	\$ 417,382	\$ (123,291)	\$ 294,091
Adjutant General ND National Guard	231,718	29,626	166,092	6,546	74,160	276,424	28,340	168,696	-	47,195	244,231	85,742	28,964	114,706
City Of Cavalier	44,415	5,677	31,836	1,255	206	38,974	5,432	32,335	-	17,064	54,831	16,436	(8,164)	8,272
City Of Ellendale	27,907	3,567	20,004	788	-	24,359	3,413	20,317	-	7,458	31,188	10,327	(4,018)	6,309
City Of Thompson	14,465	1,849	10,368	409	5,267	17,893	1,769	10,531	-	5,981	18,281	5,353	(2,439)	2,914
City Of Williston	2,347,140	300,079	1,682,395	66,304	472,984	2,521,762	287,059	1,708,766	-	107,337	2,103,162	868,512	75,122	943,634
City Of Bowman	62,503	7,990	44,801	1,766	1,216	55,773	7,644	45,503	-	14,484	67,631	23,128	(5,732)	17,396
City Of Powers Lake	18,948	2,422	13,582	535	3,422	19,961	2,317	13,794	-	22,953	39,064	7,010	(3,988)	3,022
City Of West Fargo	872,434	111,540	625,348	24,645	549,345	1,310,878	106,700	635,150	-	741,850	322,826	110,797	433,623	
City Of Burlington	34,620	4,426	24,815	978	-	30,219	4,234	25,204	-	9,429	38,867	12,811	(4,241)	8,570
Adams County	54,196	6,929	38,847	1,531	1,544	48,851	6,628	39,456	-	20,657	66,741	20,053	(4,624)	15,429
Benson County	53,699	6,865	38,491	1,517	9,874	56,747	6,567	39,094	-	18,270	63,931	19,869	3,041	22,910
Bowman County	55,786	7,133	39,987	1,576	4,693	53,389	6,823	40,614	-	28,681	76,118	20,641	(8,486)	12,155
Cass County	2,372,095	303,270	1,700,283	67,009	419,153	2,489,715	290,112	1,726,934	-	306,243	2,323,289	877,744	152,152	1,029,896
Dunn County	336,565	43,028	241,245	9,508	19,980	313,761	41,162	245,026	-	76,744	362,932	124,539	(10,654)	113,885
Foster County	39,527	5,053	28,333	1,117	20,931	55,434	4,834	28,777	-	33,611	14,625	4,221	18,846	
Griggs County	38,462	4,916	27,569	1,087	-	33,572	4,704	28,001	-	20,707	53,412	14,233	(11,024)	3,209
McKenzie County	965,545	123,443	692,088	27,276	101,828	944,635	118,088	702,936	-	28,992	850,016	357,280	56,715	413,995
McLean County	278,806	35,645	199,844	7,876	11,585	254,950	34,098	202,977	-	72,417	309,492	103,166	(22,695)	80,471
Slope County	17,931	2,291	12,853	507	4,101	19,752	2,193	13,054	-	10,021	25,268	6,636	(1,033)	5,603
Stark County	409,192	52,315	293,303	11,559	-	357,177	50,045	297,900	-	119,226	467,171	151,412	(46,069)	105,343
Ward County	950,427	121,510	681,252	26,849	12,255	841,866	116,239	691,930	-	329,059	1,137,228	351,685	(96,877)	254,808
Williams County	1,367,571	174,842	980,255	38,632	40,460	1,234,189	167,256	995,620	-	236,901	1,399,777	506,042	(73,162)	432,880
Bismarck Rural Fire Protection	170,923	21,853	122,515	4,828	90,210	239,406	20,904	124,436	-	145,340	63,247	18,195	81,442	
Williston Rural Fire Protection District #1	-	-	-	-	3,680	3,680	-	-	-	-	-	-	742	742
Law Enforcement with Prior Main Service System Total	\$ 11,892,842	\$ 1,520,477	\$ 8,524,616	\$ 335,962	\$ 1,846,894	\$ 12,227,949	\$ 1,454,513	\$ 8,658,234	\$ -	\$ 1,808,680	\$ 11,921,427	\$ 4,400,699	\$ 23,452	\$ 4,424,151

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, 2019

**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	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 Mandan	\$ (124,964)	\$ 23,781	\$ 441,502	\$ 18,688	\$ 56,000	\$ 539,971	\$ 160,284	\$ 226,993	\$ -	\$ 38,493	\$ 425,770	\$ 303,924	\$ (7,446)	\$ 296,478
City Of Dickinson	(126,870)	24,144	448,237	18,973	-	491,354	162,730	230,455	-	349,846	743,031	308,560	(79,894)	228,666
City Of Devils Lake	(43,438)	8,267	153,466	6,496	63,676	231,905	55,715	78,903	-	16,099	150,717	105,643	9,645	115,288
City Of Berthold	(3,047)	580	10,766	456	4,204	16,006	3,909	5,535	-	983	10,427	7,412	638	8,050
Barnes County	(36,338)	6,917	128,383	5,434	67,378	208,112	46,609	66,007	-	2,471	115,087	88,377	15,480	103,857
Morton County	(74,816)	14,238	264,328	11,188	192,050	481,804	95,962	135,901	-	-	231,863	181,960	56,578	238,538
Rolette County	(40,733)	7,751	143,910	6,091	57,728	215,480	52,245	73,989	-	4,429	130,663	99,066	12,801	111,867
Sargent County	(9,919)	1,888	35,045	1,483	-	38,416	12,723	18,018	-	28,441	59,182	24,125	(6,495)	17,630
Law Enforcement without Prior Main Service System Total	\$ (460,125)	\$ 87,566	\$ 1,625,637	\$ 68,809	\$ 441,036	\$ 2,223,048	\$ 590,177	\$ 835,801	\$ -	\$ 440,762	\$ 1,866,740	\$ 1,119,067	\$ 1,307	\$ 1,120,374
Total Public Employees Retirement System	\$ 1,172,608,779	\$ 2,302,122	\$ 450,407,851	\$ 21,139,493	\$ 62,232,242	\$ 536,081,708	\$ 216,773,657	\$ 388,613,388	\$ -	\$ 62,319,993	\$ 667,707,038	\$ 219,472,725	\$ (112,782)	\$ 219,359,943

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	Total Employer Pension Expense
State Of ND Highway Patrolmen	\$ 24,899,511	\$ 338,360	\$ 4,888,671	\$ 482,560	\$ -	\$ 5,709,591	\$ 497,866	\$ -	\$ -	\$ 497,866	\$ 5,175,123	\$ -	\$ -	\$ 5,175,123

**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	\$ (31,006,306)	\$ -	\$ -	\$ 953,488	\$ -	\$ 953,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (115,473)	\$ -	\$ (115,473)

Note: Columns may not foot due to rounding.

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

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, 2019

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.

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, 2019

NOTE 1 DESCRIPTION OF PLANS

Pension Benefits (Continued)

PERS (continued)

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.

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.

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, 2019

NOTE 1 DESCRIPTION OF PLANS

Pension Benefits (Continued)

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.

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.

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, 2019

NOTE 1 DESCRIPTION OF PLANS

Death and Disability 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.

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.

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, 2019

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

HPRS

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.

Members that made a qualifying election under Senate Bill 2015 to move from the Defined Contribution Plan back to the Defined Benefit Plan have a 2% increase on employee contributions. The 2019 Legislative Assembly passed legislation that ended the Retiree Health Insurance Credit (RHIC) plan for new hires after January 1, 2020 and redirected the 1.14% RHIC employer contribution to the retirement account for both the PERS plan as well as the defined contribution plan.

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	Employer
Public Employees Retirement System*		
Members first enrolled prior to January 1, 2020	7.00%	7.12%
Members first enrolled after to January 1, 2020	7.00%	8.26%
Members returning to the Defined Benefit Plan as a result of Senate Bill 2015	9.00%	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*

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, 2019

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

PERS (continued)

Death and Disability Benefits (Continued)

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.

Death and Disability Benefits

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 2018- 2019.

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%.

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, 2019

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

HPRS (continued)

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, 2019

NOTE 3 NET PENSION LIABILITY

The net pension liabilities (assets) of the plans were measured as of July 1, 2019, 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	\$ 1,172,072,256
Judges System	(10,896,194)
Law Enforcement with Prior Main Service System ¹	11,892,842
Law Enforcement without Prior Main Service System	(460,125)
Highway Patrolmen's Retirement System	24,899,511
Retirement Plan for Employees of Job Service North Dakota	(31,006,306)

¹ 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, 2019, using the following actuarial assumptions:

Inflation	2.5%.
Salary Increase (Payroll Growth)	4.00% to 20.00%, including inflation
Investment Rate of Return	7.50%, 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
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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 7.50%; the municipal bond rate is 3.13% (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 7.50% for June 30, 2019.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 7.50%; the municipal bond rate is 3.13% (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 7.50% for June 30, 2019.

JSND

The total pension liability was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions:

JSND Inflation	2.50%.
Salary Increase (Payroll Growth)	3.50% per annum.
Investment Rate of Return	4.75%, net of investment expense, including inflation.
Cost of Living Adjustment	2.50% per annum.
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%.
Discount Rate	4.75%

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
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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 June 30, 2019 are summarized in the following tables:

PERS and HPRS

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	6.25%
International Equity	6.95%
Private Equity	10.15%
Domestic Fixed Income	2.11%
Global Real Assets	5.41%
Cash Equivalents	0.00%
International Fixed Income	0.00%

JSND

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	4.75%
Core Fixed Income	1.91%
Limited Duration Fixed Income	1.13%
Global Equity	5.31%
Diversified Short-Term Fixed Income	1.66%
Short-Term Corporate Fixed Income	0.49%
US High Yield	3.49%
Emerging Market Debt	4.68%

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, 2019, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

Plan	Recognition Period (Years)
Main System	5.2686
Judges	4.3537
Law Enforcement With Prior Main System Service	5.9581
Law Enforcement Without Prior Main System Service	5.3789
Highway Patrolmen's Retirement System	5.7642
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
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

NOTE 6 DEFERRED INFLOWS AND DEFERRED OUTFLOWS

A summary of the net deferred outflows/(inflows) of resources, excluding those from changes in proportion and differences between employer contributions and proportionate share of contributions, as of June 30, 2019 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
2020	\$ 39,370,702	\$ (134,876)	\$ 1,788,231	\$ 546,881	\$ 1,868,778	\$ 760,767
2021	13,467,579	(1,268,083)	1,214,298	359,972	893,493	412,451
2022	(41,698,742)	(985,089)	422,346	(202,916)	1,235,170	139,772
2023	(107,252,688)	(114,725)	(1,310,961)	(240,624)	841,261	(359,502)
2024	(33,545,999)	-	(1,845,606)	(107,279)	373,023	-
Thereafter	-	-	-	-	-	-
Total	<u>\$ (129,659,148)</u>	<u>\$ (2,502,773)</u>	<u>\$ 268,308</u>	<u>\$ 356,034</u>	<u>\$ 5,211,725</u>	<u>\$ 953,488</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, 2019. The supporting actuarial information is included in the June 30, 2019, 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 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.



**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

Scott Miller, 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, 2019, and the related notes, and have issued a report thereon dated January 17, 2020.

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.

Governor Doug Burgum
The Legislative Assembly
Sharon Schiermeister, Interim Executive Director
North Dakota Public Employees Retirement System

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
January 17, 2020