

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2021



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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, 2021, 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, 2021 (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 opinions 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 opinions.

Opinions

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, 2021, 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, 2021, and our report thereon, dated December 6, 2021, expressed an unmodified opinion on those statements.

Restriction on 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 28, 2021, 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 results 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 28, 2022

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

MAIN SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 153,525	0.013558%
City Of Ashley	122,882	0.010852%
City Of Beach	280,528	0.024773%
City Of Belfield	161,543	0.014266%
City of Berthold	44,376	0.003919%
City of Beulah	521,102	0.046018%
City Of Bottineau	570,631	0.050392%
City Of Bowman	647,799	0.057206%
City Of Burlington	184,726	0.016313%
City Of Carrington	669,312	0.059106%
City of Carson	82,045	0.007245%
City Of Cavalier	514,808	0.045462%
City Of Cooperstown	174,247	0.015388%
City Of Crosby	186,531	0.016472%
City Of Devils Lake	1,437,544	0.126948%
City of Dickinson	5,149,095	0.454710%
City of Dodge	87,080	0.007690%
City Of Drayton	49,581	0.004378%
City Of Elgin	65,163	0.005754%
City Of Ellendale	293,584	0.025926%
City Of Emerado	86,642	0.007651%
City Of Fargo	38,059,358	3.360974%
City Of Finley	77,039	0.006803%
City Of Glenburn	65,602	0.005793%
City Of Grafton	1,717,374	0.151659%
City Of Grand Forks	17,405,321	1.537042%
City of Grenora	103,376	0.009129%
City Of Gwinner	165,020	0.014573%
City Of Halliday	139,194	0.012292%
City Of Hankinson	267,736	0.023643%
City Of Harvey	596,058	0.052637%
City Of Harwood	159,774	0.014109%
City Of Hatton	40,654	0.003590%
City Of Jamestown	5,560,181	0.491013%
City Of Kenmare	297,555	0.026277%
City Of Killdeer	777,247	0.068638%
City of Kindred	136,415	0.012047%
City Of Kulm	84,115	0.007428%
City of Lakota	237,479	0.020971%
City Of Lamoure	191,840	0.016941%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Larimore	181,426	0.016022%
City Of Lidgerwood	80,252	0.007087%
City Of Lincoln	245,218	0.021655%
City Of Linton	263,297	0.023251%
City Of Lisbon	517,525	0.045702%
City Of Maddock	153,866	0.013588%
City Of Mapleton	107,808	0.009520%
City Of Mcville	110,361	0.009746%
City Of Medora	263,027	0.023228%
City Of Michigan	59,682	0.005270%
City of Minot	7,412,237	0.654565%
City Of Minto	95,528	0.008436%
City Of Mohall	165,527	0.014617%
City Of Mott	133,923	0.011827%
City Of Napoleon	168,240	0.014857%
City Of Neche	44,772	0.003954%
City Of New England	105,421	0.009310%
City Of New Rockford	205,866	0.018180%
City Of New Salem	125,408	0.011075%
City of New Town	1,248,310	0.110237%
City Of Northwood	282,848	0.024978%
City Of Oakes	542,738	0.047929%
City Of Park River	474,357	0.041890%
City Of Pembina	89,296	0.007886%
City Of Powers Lake	41,484	0.003663%
City Of Ray	219,096	0.019348%
City of Regent	52,268	0.004616%
City Of Rhame	52,940	0.004675%
City of Richardton	95,268	0.008413%
City Of Rolla	350,473	0.030950%
City Of Rugby	614,090	0.054230%
City Of Stanley	885,962	0.078238%
City Of Surrey	185,909	0.016417%
City Of Thompson	138,339	0.012217%
City Of Tioga	1,056,737	0.093319%
City Of Towner	113,070	0.009985%
City Of Underwood	92,093	0.008133%
City of Velva	197,830	0.017470%
City Of Wahpeton	2,631,808	0.232412%
City Of Walhalla	289,416	0.025558%
City Of Watford City	2,684,164	0.237035%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of West Fargo	10,279,796	0.907796%
City Of Westhope	112,080	0.009898%
City Of Williston	13,425,058	1.185550%
City Of Wilton	132,711	0.011720%
City of Wishek	257,749	0.022761%
Adams County	586,544	0.051797%
Barnes County	2,518,768	0.222429%
Benson County	1,298,190	0.114642%
Billings County	5,833,012	0.515106%
Bottineau County	3,785,352	0.334280%
Bowman County	1,177,853	0.104015%
Burke County	1,650,187	0.145726%
Burleigh County	17,794,295	1.571392%
Cass County	17,296,613	1.527442%
Cavalier County	3,455,884	0.305185%
Dickey County	1,514,956	0.133784%
Divide County	2,102,630	0.185681%
Dunn County	4,379,554	0.386753%
Eddy County	885,321	0.078182%
Emmons County	2,566,243	0.226622%
Foster County	920,629	0.081300%
Golden Valley County	997,365	0.088076%
Grand Forks County	15,462,806	1.365501%
Grant County	1,015,306	0.089660%
Griggs County	586,387	0.051783%
Hettinger County	1,069,616	0.094456%
Lamoure County	1,943,803	0.171655%
Logan County	535,517	0.047291%
Mchenry County	1,157,643	0.102230%
Mcintosh County	914,920	0.080795%
Mckenzie County	8,372,271	0.739345%
Mclean County	4,220,475	0.372705%
Mercer County	3,725,298	0.328976%
Morton County	6,290,189	0.555479%
Mountrail County	7,720,554	0.681792%
Nelson County	1,741,875	0.153823%
Oliver County	770,038	0.068001%
Pembina County	2,438,854	0.215372%
Pierce County	1,952,909	0.172459%
Ramsey County	4,947,924	0.436945%
Ransom County	1,756,494	0.155114%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Renville County	1,339,482	0.118288%
Richland County	6,572,943	0.580448%
Rolette County	1,010,491	0.089235%
Sargent County	661,336	0.058402%
Sheridan County	731,483	0.064596%
Slope County	1,099,848	0.097126%
Stark County	3,851,703	0.340139%
Steele County	979,849	0.086529%
Stutsman County	7,606,357	0.671708%
Towner County	1,194,988	0.105528%
Trail County	3,132,347	0.276614%
Walsh County	2,313,975	0.204344%
Ward County	10,221,189	0.902620%
Wells County	1,955,452	0.172684%
Williams County	12,960,381	1.144515%
Cavalier County Health Dist	157,727	0.013929%
Central Valley Health Unit	1,083,547	0.095687%
City-County Health District	697,491	0.061595%
Custer Health Unit	1,415,784	0.125026%
Dickey County Health District	253,975	0.022428%
Emmons County Public Health	240,790	0.021264%
First District Health Unit	2,227,874	0.196741%
Garrison Diversion Conservancy District	2,044,168	0.180518%
Kidder County District Health Unit	69,278	0.006118%
Lake Region District Health Unit	1,054,466	0.093119%
McIntosh District Health Unit	133,104	0.011754%
Nelson-Griggs District Health Unit	165,623	0.014626%
Rolette County Public Health	555,903	0.049091%
Sargent County District Health Unit	122,310	0.010801%
Southwestern District Health Unit	1,437,642	0.126956%
Towner County Public Health Unit	143,685	0.012689%
Trail District Health Unit	187,248	0.016536%
Upper Missouri Health Unit	1,386,387	0.122430%
Walsh County Health District	452,486	0.039958%
Wells County Dist Health Unit	312,251	0.027574%
Agassiz Water Users District	173,488	0.015321%
Barnes County Soil Conservation District	77,959	0.006884%
Bowman City Park Board	105,419	0.009309%
Burleigh County Council On Aging	937,315	0.082773%
Burleigh County Soil Conservation District	249,595	0.022041%
Carnegie Regional Library	94,940	0.008384%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Cass County Soil Conservation District	219,890	0.019418%
Cass County Water Resource District	218,646	0.019308%
Cavalier County Job Development Authority	50,364	0.004448%
Central Plains Water District	261,008	0.023049%
City Of Bottineau Park Board	144,795	0.012787%
Consolidated Waste Ltd	158,106	0.013962%
Crosby Park District	48,996	0.004327%
Devils Lake Park Board	355,740	0.031415%
Dunseith Community Nursing Home	905,927	0.080001%
Fargo Park District	4,380,216	0.386811%
Foster County Soil Conservation District	87,258	0.007706%
Grafton Park District	199,843	0.017648%
Grand Forks County Water Resource District	113,050	0.009983%
Grand Forks Park District	2,065,422	0.182395%
Grand Forks Public Library	988,626	0.087304%
Grand Forks-E Grand Forks Metropolitan Planning	259,122	0.022883%
Greater Ramsey Water District	398,714	0.035210%
Griggs County Public Library	45,151	0.003987%
James River Soil Conservation District	61,467	0.005428%
James River Valley Library System	403,348	0.035619%
Jamestown Parks And Recreation District	774,594	0.068403%
Jamestown Regional Airport	224,938	0.019864%
Lake Metigoshe Recreation Service District	164,971	0.014568%
Logan County Soil Conservation District	74,099	0.006544%
Mercer County Soil Conservation District	119,682	0.010569%
Minot Park District	1,519,013	0.134142%
Minot Rural Fire Department	223,267	0.019716%
North Central Soil Conservation District	107,936	0.009532%
North Dakota Firefighters Association	185,836	0.016411%
Park District - City of New Rockford	48,720	0.004302%
R & T Water Supply Commerce Authority	579,617	0.051185%
Ramsey County Housing Authority	180,175	0.015911%
Ramsey County Soil Conservation District	86,334	0.007624%
Ransom County Soil Cons Dist	67,100	0.005926%
Rolette County Soil Conservation District	38,894	0.003435%
Southeast Region Career & Technology Center	104,787	0.009254%
Southeast Water Users District	525,848	0.046437%
Southwest Water Authority	2,886,030	0.254862%
Stutsman County Housing Authority	274,627	0.024252%
Trail County Job Development Authority	102,456	0.009048%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Trail County Water Resource District	60,299	0.005325%
Tri-Cities Joint Job Development Authority	176,923	0.015624%
Valley City Park District	367,426	0.032447%
Wahpeton Park Board	551,125	0.048669%
Walsh County Housing Authority	30,120	0.002660%
Walsh County Water Resource District	37,317	0.003295%
Ward County Water Resource District	37,367	0.003300%
Watford City Park District	1,064,108	0.093970%
West Fargo Park District	1,409,154	0.124441%
Western & Central Stark Soil Conservation District	161,200	0.014235%
Western Area Water Supply Authority	693,142	0.061210%
Williams County Soil Conservation District	209,169	0.018471%
Williston Housing Authority	292,206	0.025804%
Anamoose Public School District #14	231,289	0.020425%
Apple Creek Elementary School	41,134	0.003632%
Beach Public School District #3	743,711	0.065676%
Belcourt School District #7	5,796,430	0.511875%
Belfield Public School #13	342,243	0.030223%
Beulah Public School #27	1,103,223	0.097424%
Billings County School District	412,464	0.036424%
Bismarck Public Schools	29,562,085	2.610590%
Bottineau Public School	1,478,802	0.130591%
Bowman County School District #1	762,604	0.067345%
Burke Central School	178,644	0.015776%
Burleigh County Special Education Unit	66,727	0.005893%
Carrington School District #49	684,270	0.060427%
Cavalier Public Schools	561,850	0.049616%
Center Stanton Public School	231,365	0.020432%
Central Cass Public School District #7	1,491,134	0.131680%
Central Regional Education Association	549,571	0.048532%
Dakota Prairie Public School	702,170	0.062008%
Devils Lake Public School	3,129,561	0.276368%
Dickinson Public Schools	7,883,170	0.696153%
Divide County School Dist #1	730,164	0.064480%
Drake Public School District	250,194	0.022094%
Drayton Public School #19	442,057	0.039037%
Dunseith School District #1	1,820,095	0.160730%
East Central Special Education Unit	523,298	0.046212%
Elgin/New Leipzig Public School	123,065	0.010868%
Ellendale Public School District #40	397,514	0.035104%
Enderlin Area School District #24	514,811	0.045462%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Fairmount Public School	147,073	0.012988%
Fargo Public Schools	26,560,966	2.345565%
Fort Totten School District # 30	434,387	0.038360%
Garrison Public School District #51	751,656	0.066378%
Glen Ullin Public School #48	288,187	0.025449%
Glenburn School District	365,123	0.032244%
Grafton Public School District #3	1,367,996	0.120806%
Great Northwest Education Cooperative	144,324	0.012745%
Halliday Public School	138,377	0.012220%
Harvey Public School Dist #38	700,368	0.061849%
Hazen Public School District #3	704,471	0.062211%
Hillsboro Public School	502,589	0.044383%
James River Multidistrict Special Education Unit	536,804	0.047404%
Jamestown Public School District #1	3,519,067	0.310764%
Kenmare Public School District #28	430,514	0.038018%
Killdeer Public School #16	1,010,900	0.089271%
Kindred Public School District #2	717,902	0.063397%
Kulm Public School District #7	349,152	0.030833%
Lake Region Special Education Unit	501,661	0.044301%
Lakota Public School District # 66	390,461	0.034481%
Lamoure School District #8	513,667	0.045361%
Larimore Public School District #44	576,154	0.050879%
Leeds Public School District 6	258,581	0.022835%
Lewis & Clark Public Schools	796,085	0.070301%
Lidgerwood Public School	386,394	0.034122%
Linton Public School District #36	494,606	0.043678%
Lisbon Public School	927,139	0.081874%
Lonetree Special Education Unit	17,016	0.001503%
Mandan Public School District #1	8,812,535	0.778224%
Mandaree Public School #36	1,008,561	0.089065%
Manvel Public School	377,017	0.033294%
Maple Valley School District	251,389	0.022200%
Mapleton Public School	220,208	0.019446%
Max Public School	357,552	0.031575%
Mcclusky Public Schools	156,669	0.013835%
Mckenzie Cty Public School #1	3,697,169	0.326492%
Medina Public School District #3	306,899	0.027102%
Midkota School	354,136	0.031273%
Midway Public School District #128	458,577	0.040496%
Milnor Public School District #2	415,422	0.036685%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Minot Public School District #1	19,067,588	1.683835%
Minto Public School District #20	468,052	0.041333%
Mohall Lansford Sherwood School	479,456	0.042340%
Mott/Regent School Dist #1	499,218	0.044085%
Mt Pleasant School Dist #4	540,112	0.047697%
Napoleon Public School District #2	329,054	0.029058%
New Public School #8	1,067,906	0.094305%
New Rockford Sheyenne Public School	480,297	0.042414%
New Salem Almont School District #49	568,453	0.050199%
New Town Public School District	2,223,256	0.196333%
Newburg United Public School	315,368	0.027850%
North Border School District # 100	818,525	0.072283%
North Sargent School District #3	400,230	0.035344%
North Valley Career & Technology Center	196,608	0.017362%
Northern Cass School District # 97	850,553	0.075111%
Northern Plains Special Ed Unit	138,572	0.012237%
Oakes Public Schools	569,020	0.050249%
Oberon Public School #16	215,916	0.019067%
Oliver-Mercer Special Education Unit	436,781	0.038572%
Park River Area School District	623,314	0.055044%
Peace Garden Special Services	363,381	0.032090%
Pembina Special Education Cooperative	83,048	0.007334%
Pingree-Buchanan School District	220,339	0.019458%
Richland School District # 44	438,509	0.038724%
Rolette Public School	266,172	0.023505%
Rugby Public School District #5	850,330	0.075092%
Rural Cass Special Education Unit	230,914	0.020392%
Sargent Central Public School District #6	254,677	0.022490%
Sawyer Public School	203,839	0.018001%
Sheyenne Valley Career And Tech Center	154,444	0.013639%
Sheyenne Valley Special Education Unit	873,587	0.077145%
Solen Public School Dist #3	635,606	0.056130%
Souris Valley Special Services	457,427	0.040395%
South Central Prairie Special Education Unit	131,974	0.011654%
South East Education Cooperative	1,028,943	0.090865%
South Heart Public School District #9	519,510	0.045877%
South Prairie School District #70	792,913	0.070021%
St John School District #3	1,018,036	0.089901%
Stanley Community Public School District # 2	1,515,356	0.133819%
Surrey Schools	501,295	0.044269%
Sw Special Education Unit	84,401	0.007453%
Tgu School District #60	2,085,236	0.184145%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Thompson Public School	558,223	0.049296%
Tioga Public School District #15	1,179,112	0.104126%
Turtle Lake Mercer School District #72	456,787	0.040338%
Underwood School District #8	427,829	0.037781%
United Public School District # 7	1,137,010	0.100408%
Valley City Public School	1,037,944	0.091660%
Velva Public School	465,251	0.041086%
Wahpeton Public School District 37	1,657,403	0.146363%
Warwick Public School	789,575	0.069726%
Washburn Public School	470,909	0.041585%
West Fargo Public School #6	20,302,512	1.792889%
West River Student Services	209,155	0.018470%
Westhope Public School #17	324,046	0.028616%
White Shield School Dist #85	1,161,611	0.102580%
Williston Public School #1	9,578,515	0.845867%
Wilmac Multidistrict Special Education Unit	1,474,903	0.130247%
Wilton Public School District	462,134	0.040810%
Yellowstone School District # 14	252,358	0.022285%
Zeeland Public Schools	110,180	0.009730%
Attorney General's Office	12,209,326	1.078190%
Bank Of North Dakota	11,289,323	0.996946%
Beef Commission	206,316	0.018220%
Bismarck State College	4,744,934	0.419019%
Board Of Medical Examiners	289,002	0.025521%
Board Of Pharmacy	271,596	0.023984%
Central Services	1,395,856	0.123266%
Department Of Transportation	59,520,816	5.256208%
Dickinson State University	2,099,716	0.185423%
Education Standards & Practice	519,060	0.045838%
Electrical Board	1,636,856	0.144549%
Housing Finance Agency	2,627,418	0.232024%
Information Technology Dept	29,658,613	2.619115%
Insurance Department	2,137,668	0.188775%
Job Service North Dakota	9,704,917	0.857029%
Lake Region State College	1,844,605	0.162895%
Land Department	2,083,266	0.183971%
Legislative Council	3,022,928	0.266951%
Mayville State University	3,001,701	0.265076%
Mill & Elevator Association	9,206,923	0.813052%
Minot State University	5,188,840	0.458220%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Board Of Nursing	760,502	0.067159%
ND Public Employees Retirement System	1,998,762	0.176508%
ND Soybean Council	392,818	0.034689%
ND St College Of Science	5,077,898	0.448423%
ND State Board Of Accountancy	108,175	0.009553%
ND State Board Of Cosmetology	106,983	0.009448%
ND State Plumbing Board	411,120	0.036305%
ND System Information Technology Services	2,298,302	0.202960%
ND University System Office	1,011,048	0.089284%
North Dakota State University	31,559,099	2.786944%
Office Of Management & Budget	3,267,929	0.288587%
Public Finance Authority	206,670	0.018251%
Real Estate Commission	193,133	0.017055%
Retirement & Investment Office	1,603,257	0.141582%
Rough Rider Industries	1,559,542	0.137721%
State Auditor's Office	3,690,066	0.325865%
State Board Of Law Examiners	333,288	0.029432%
State Fair Association	1,039,021	0.091755%
University Of North Dakota	38,668,933	3.414805%
Valley City State University	2,020,876	0.178461%
Williston State College	964,302	0.085156%
Workforce Safety & Insurance	15,126,528	1.335805%
Adjutant General ND National Guard	10,807,424	0.954390%
Aeronautics Commission	461,243	0.040732%
Career & Technical Education	2,141,572	0.189120%
Commission On Legal Counsel For Indigents	2,511,559	0.221793%
Department Of Commerce	3,897,053	0.344144%
Department Of Corrections And Rehabilitation	8,298,748	0.732852%
Department Of Corrections Transitional Services	2,572,760	0.227197%
Department Of Financial Institutions	2,303,456	0.203415%
Department Of Human Services	83,506,676	7.374369%
Dept Of Agriculture	4,195,754	0.370522%
Facility Management	1,719,380	0.151836%
Field Services Division	8,230,309	0.726808%
Game & Fish Department	11,296,689	0.997596%
Governor's Office	1,408,523	0.124385%
Highway Patrol	1,827,796	0.161410%
Historical Society	4,384,116	0.387156%
Indian Affairs Commission	119,988	0.010596%
Industrial Commission	7,082,189	0.625419%

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, 2021

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
James River Correctional Ctr	9,876,629	0.872193%
Juvenile Services - DOCR	1,874,468	0.165532%
Life Skills and Transition Center	11,629,906	1.027022%
Mental Health	9,227,801	0.814895%
Milk Marketing Board	70,300	0.006208%
ND Barley Council	152,004	0.013423%
ND Corn Utilization Council	155,796	0.013758%
ND Council On The Arts	354,826	0.031334%
ND Department Of Health	14,172,312	1.251539%
ND Department Of Labor	625,730	0.055257%
ND Oilseed Council	34,602	0.003056%
ND Securities Department	702,017	0.061994%
ND State Library	1,078,315	0.095225%
ND Supreme Court	18,901,010	1.669124%
ND Veterans Home	4,589,149	0.405262%
ND Wheat Commission	474,492	0.041902%
ND Youth Correctional Center	3,118,187	0.275363%
North Dakota State Hospital	16,148,761	1.426077%
Office Of Administrative Hearings	345,498	0.030510%
Parks & Recreation Department	3,827,324	0.337986%
Protection & Advocacy Project	1,803,253	0.159243%
Public Instruction	5,006,600	0.442127%
Public Service Commission	2,934,649	0.259155%
Racing Commission	134,412	0.011870%
School For The Blind	794,024	0.070119%
SCHOOL FOR THE DEAF	1,356,724	0.119811%
Secretary Of State	1,460,981	0.129017%
State Penitentiary	12,880,379	1.137450%
State Seed Department	1,549,345	0.136821%
State Treasurer's Office	480,200	0.042406%
Tax Department	6,319,223	0.558043%
Veterans Affairs Department	435,689	0.038475%
Water Commission	6,205,816	0.548028%
Total:	\$ 1,132,390,740	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, 2021

JUDGES SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	\$ 8,654,665	100.000000%

**LAW ENFORCEMENT WITH PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll*	Employer's Proportionate Share Allocation
City Of Bowman	\$ 222,654	0.361842%
City Of Burlington	177,378	0.288262%
City Of Cavalier	142,521	0.231615%
City Of Ellendale	101,988	0.165744%
City of Grand Forks	10,046,492	16.326865%
City of Lincoln	401,810	0.652994%
City Of Powers Lake	111,012	0.180409%
City of Surrey	72,635	0.118041%
City Of Thompson	52,946	0.086044%
City of Watford City	1,494,332	2.428485%
City of West Fargo	3,828,442	6.221720%
City Of Williston	10,373,704	16.858627%
Adams County	205,831	0.334502%
Benson County	133,046	0.216217%
Bowman County	171,186	0.278200%
Cass County	7,941,402	12.905818%
Dunn County	1,441,611	2.342807%
Foster County	162,290	0.263743%
Griggs County	136,110	0.221197%
Mckenzie County	4,256,624	6.917571%
Mclean County	998,562	1.622794%
Slope County	62,700	0.101896%
Stark County	1,783,117	2.897799%
Towner County	289,566	0.470583%
Walsh County	784,945	1.275638%
Ward County	4,742,833	7.707725%
Wells County	200,997	0.326646%
Williams County	5,544,058	9.009820%
Bismarck Rural Fire Protection	748,609	1.216588%
Attorney General's Office	4,027,442	6.545121%
Adjutant General ND National Guard	876,660	1.424687%
Total:	\$ 61,533,503	100.000000%

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

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, 2021

**LAW ENFORCEMENT WITHOUT PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Berthold	\$ 63,069	0.568341%
City of Beulah	287,410	2.589972%
City Of Devils Lake	959,488	8.646347%
City of Dickinson	3,021,285	27.226061%
City of Garrison	68,626	0.618418%
City of Mandan	2,862,304	25.793417%
Barnes County	827,702	7.458768%
Morton County	1,928,254	17.376302%
Rolette County	783,079	7.056652%
Sargent County	295,816	2.665722%
Total:	\$ 11,097,033	100.000000%

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Of ND Highway Patrolmen	\$ 11,516,196	100.000000%

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

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	\$ 175,176	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, 2021

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	\$ 141,315	\$ 2,440	\$ 156,408	\$ -	\$ 31,238	\$ 190,086	\$ 14,423	\$ 203,924	\$ 52,412	\$ 14,741	\$ 285,500	\$ 22,673	\$ 10,932	\$ 33,605
City of Ashley	113,110	1,952	125,191	-	6,311	133,454	11,544	163,223	41,951	14,585	231,303	18,148	(392)	17,756
City of Beach	258,209	4,459	285,787	-	71,452	361,698	26,354	372,607	95,766	27,353	522,080	41,428	14,996	56,424
City of Belfield	148,695	2,566	164,576	-	998	168,140	15,176	214,573	55,148	213,657	498,554	23,858	(73,073)	(49,215)
City of Berthold	40,848	705	45,211	-	26,520	72,436	4,169	58,945	15,150	9,273	87,537	6,554	3,888	10,442
City of Beulah	479,646	8,280	530,875	-	387,951	927,106	48,954	692,150	177,893	-	918,997	76,956	127,477	204,433
City of Bottineau	525,236	9,068	581,334	-	190,218	780,620	53,608	757,938	194,802	9,813	1,016,161	84,270	98,084	182,354
City of Bowman	596,258	10,296	659,942	-	28,296	698,534	60,856	860,427	221,143	52,743	1,195,169	95,662	(10,895)	84,767
City of Burlington	170,030	2,936	188,191	-	41,196	232,323	17,354	245,361	63,062	33,602	359,379	27,278	3,307	30,585
City of Carrington	616,062	10,637	681,861	-	128,923	821,421	62,878	889,004	228,488	88,712	1,269,082	98,842	(13,952)	84,890
City of Carson	75,515	1,303	83,580	-	2,887	87,770	7,707	108,971	28,007	1,265	145,950	12,116	1,202	13,318
City of Cavalier	473,851	8,181	524,461	-	55,790	588,432	48,363	683,787	175,744	25,830	933,724	76,025	(6,788)	69,237
City of Cooperstown	160,389	2,769	177,520	-	22,180	202,469	16,370	231,449	59,486	26,209	333,514	25,734	419	26,153
City of Crosby	171,688	2,964	190,025	-	36,860	229,849	17,523	247,753	63,676	21,028	349,980	27,547	2,457	30,004
City of Devils Lake	1,323,180	22,845	1,464,503	-	186,693	1,674,041	135,409	1,909,406	490,746	7,050	2,542,251	212,293	105,852	318,145
City of Dickinson	4,739,445	81,826	5,245,645	-	2,900,428	8,227,899	483,725	6,839,225	1,757,785	-	9,080,735	760,402	1,094,030	1,854,432
City of Dodge	80,153	1,384	88,714	-	56,102	146,200	8,181	115,664	29,727	739	154,311	12,859	19,598	32,457
City of Drayton	45,632	786	50,506	-	-	51,292	4,657	65,849	16,924	199,537	286,967	7,322	(61,442)	(54,120)
City of Elgin	59,974	1,034	66,380	-	2,430	69,844	6,121	86,545	22,243	12,709	127,618	9,623	(6,078)	3,545
City of Ellendale	270,227	4,665	299,089	-	5,681	309,435	27,580	389,949	100,223	84,327	602,079	43,356	(24,328)	19,028
City of Emerado	79,746	1,377	88,264	-	18,548	108,189	8,139	115,078	29,577	30,763	183,557	12,794	(2,317)	10,477
City of Fargo	35,031,450	604,808	38,773,013	-	2,400,375	41,778,196	3,575,439	50,551,904	12,992,612	120,626	67,240,581	5,620,487	1,293,087	6,913,574
City of Fessenden	-	-	-	-	1,256	1,256	-	-	-	31,749	31,749	-	(10,309)	(10,309)
City of Finley	70,908	1,224	78,481	-	1,141	80,846	7,237	102,323	26,299	12,127	147,986	11,378	(6,611)	4,767
City of Glenburn	60,380	1,043	66,829	-	683	68,555	6,163	87,132	22,394	2,037	117,726	9,687	(602)	9,085
City of Grafton	1,580,743	27,290	1,749,575	-	21,249	1,798,114	161,336	2,281,080	586,272	23,963	3,052,651	253,616	4,910	258,526
City of Grand Forks	16,020,597	276,592	17,731,690	-	1,499,866	19,508,148	1,635,121	23,118,418	5,941,787	10,999,182	41,694,508	2,570,364	(2,094,899)	475,465
City of Granville	-	-	-	-	20,047	20,047	-	-	-	73,689	73,689	-	(15,370)	(15,370)
City of Grenora	95,152	1,643	105,314	-	65,687	172,544	9,712	137,308	35,290	33,062	215,372	15,288	17,641	32,909
City of Gwinner	151,894	2,622	168,118	-	5,375	176,115	15,503	219,190	56,335	12,078	303,106	24,370	(4,181)	20,189
City of Halliday	128,120	2,212	141,803	-	18,335	162,350	13,076	184,882	47,518	6,367	251,843	20,556	6,039	26,595
City of Hankinson	246,431	4,256	272,751	-	60,420	337,427	25,152	355,611	91,397	11,222	483,382	39,535	12,210	51,745
City of Harvey	548,636	9,472	607,233	-	11,164	627,869	55,996	791,705	203,480	43,725	1,094,906	88,024	(5,247)	82,777
City of Harwood	147,058	2,539	162,765	-	8,420	173,724	15,009	212,211	54,542	1,183	282,945	23,593	6,064	29,657
City of Hatton	37,419	646	41,415	-	4,410	46,471	3,819	53,997	13,878	58,312	130,006	6,004	(16,394)	(10,390)
City of Jamestown	5,117,831	88,359	5,664,445	-	175,521	5,928,325	522,345	7,385,253	1,898,123	105,464	9,911,185	821,110	(1,177)	819,933
City of Kenmare	273,885	4,729	303,138	-	54,854	362,721	27,954	395,228	101,580	29,444	554,206	43,942	773	44,715
City of Killdeer	715,414	12,351	791,825	-	30,132	834,308	73,018	1,032,374	265,336	249,127	1,619,855	114,783	(36,457)	78,326
City of Kindred	125,566	2,169	138,977	-	90,888	232,034	12,816	181,197	46,570	1,381	241,964	20,145	30,998	51,143
City of Kulm	77,422	1,337	85,691	-	989	88,017	7,902	111,723	28,715	5,000	153,340	12,421	(5,716)	6,705
City of Lakota	218,581	3,773	241,927	-	40,892	286,592	22,309	315,422	81,068	26,932	445,731	35,069	16	35,085
City of Lamoure	176,576	3,048	195,435	-	102,103	300,586	18,022	254,807	65,489	32,691	371,009	28,330	14,432	42,762

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, 2021

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 Larimore	166,997	2,883	184,834	-	37,118	224,835	17,044	240,984	61,937	9,860	329,825	26,792	11,536	38,328
City Of Lidgerwood	73,868	1,276	81,757	-	1,665	84,698	7,539	106,595	27,396	837	142,367	11,851	559	12,410
City Of Lincoln	225,710	3,898	249,817	-	77,671	331,386	23,037	325,710	83,712	320,441	752,900	36,213	(56,494)	(20,281)
City Of Linton	242,345	4,184	268,229	-	20,525	292,938	24,735	349,715	89,882	8,021	472,353	38,884	1,348	40,232
City Of Lisbon	476,352	8,225	527,229	-	75,237	610,691	48,618	687,397	176,672	22,597	935,284	76,426	29,206	105,632
City Of Maddock	141,628	2,445	156,754	-	66,215	225,414	14,455	204,375	52,528	21,476	292,834	22,723	10,363	33,086
City Of Mapleton	99,227	1,713	109,825	-	27,243	138,781	10,127	143,189	36,802	71,293	261,411	15,920	(11,781)	4,139
City Of McClusky	-	-	-	-	94	94	-	-	-	46,152	46,152	-	(12,710)	(12,710)
City Of Mcville	101,583	1,754	112,432	-	26,640	140,826	10,368	146,588	37,675	21,604	216,235	16,297	810	17,107
City Of Medora	242,106	4,179	267,964	-	46,488	318,631	24,710	349,369	89,793	47,045	510,917	38,844	(9,626)	29,218
City Of Michigan	54,929	947	60,796	-	6,295	68,038	5,606	79,265	20,372	13,451	118,694	8,812	2,023	10,835
City Of Minot	6,822,535	117,789	7,551,221	-	4,976,664	12,645,674	696,333	9,845,214	2,530,370	-	13,071,917	1,094,616	1,706,799	2,801,415
City Of Minto	87,928	1,518	97,320	-	19,103	117,941	8,974	126,885	32,611	6,206	174,676	14,106	1,936	16,042
City Of Mohall	152,353	2,630	168,625	-	25,668	196,923	15,550	219,852	56,505	39,388	331,295	24,444	(2,743)	21,701
City Of Mott	123,273	2,129	136,439	-	10,851	149,419	12,582	177,888	45,720	3,884	240,074	19,779	1,932	21,711
City Of Napoleon	154,855	2,673	171,394	-	22,449	196,516	15,805	223,462	57,433	18,870	315,570	24,847	(2,058)	22,789
City Of Neche	41,213	713	45,614	-	563	46,890	4,206	59,472	15,285	2,374	81,337	6,613	(1,437)	5,176
City Of New England	97,038	1,675	107,402	-	1,410	110,487	9,904	140,030	35,990	2,627	188,551	15,571	(5,793)	9,778
City Of New Leipzig	-	-	-	-	6,184	6,184	-	-	-	51,882	51,882	-	(11,566)	(11,566)
City Of New Rockford	189,490	3,272	209,729	-	4,086	217,087	19,340	273,443	70,279	31,735	394,797	30,402	(8,068)	22,334
City Of New Salem	115,435	1,994	127,764	-	32,181	161,939	11,782	166,577	42,813	36,280	257,452	18,520	433	18,953
City Of New Town	1,149,001	19,837	1,271,721	-	90,961	1,382,519	117,271	1,658,058	426,146	40,585	2,242,060	184,347	50,364	234,711
City Of Northwood	260,346	4,495	288,152	-	41,016	333,663	26,572	375,690	96,558	27,605	526,425	41,770	16,348	58,118
City Of Oakes	499,564	8,624	552,921	-	1,837	563,382	50,987	720,893	185,280	97,226	1,054,386	80,151	(46,922)	33,229
City Of Park River	436,620	7,539	483,253	-	1,105	491,897	44,563	630,061	161,935	21,162	857,721	70,050	(7,656)	62,394
City Of Pembina	82,196	1,418	90,975	-	7,464	99,857	8,389	118,612	30,485	6,736	164,222	13,190	(392)	12,798
City Of Powers Lake	38,179	659	42,257	-	2,358	45,274	3,897	55,095	14,160	5,355	78,507	6,126	2,880	9,006
City Of Ray	201,664	3,481	223,203	-	29,751	256,435	20,583	291,010	74,794	9,434	395,821	32,357	(5,233)	27,124
City Of Regent	48,113	831	53,251	-	9,493	63,575	4,911	69,429	17,844	6,653	98,837	7,720	2,906	10,626
City Of Rhame	48,728	841	53,932	-	4,602	59,375	4,973	70,316	18,072	9,719	103,080	7,819	811	8,630
City Of Richardton	87,689	1,515	97,054	-	66,321	164,890	8,950	126,539	32,522	6,739	174,750	14,069	21,085	35,154
City Of Rolla	322,592	5,568	357,047	-	77,350	439,965	32,925	465,514	119,644	188,670	806,753	51,758	(15,087)	36,671
City Of Rugby	565,240	9,757	625,610	-	14,897	650,264	57,690	815,665	209,638	60,903	1,143,796	90,690	(11,770)	78,920
City Of Scranton	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City Of Sherwood	-	-	-	-	2,644	2,644	-	-	-	52,428	52,428	-	(11,341)	(11,341)
City Of Stanley	815,475	14,078	902,573	-	80,533	997,184	83,230	1,176,766	302,447	71,459	1,633,902	130,835	(12,923)	117,912
City Of Sunley	171,114	2,955	189,391	-	9,004	201,350	17,465	246,926	63,464	160,783	498,638	27,453	(51,100)	(23,647)
City Of Thompson	127,338	2,200	140,938	-	1,466	144,604	12,997	183,754	47,228	1,119	245,098	20,430	(362)	20,068
City Of Tioga	972,664	16,792	1,076,551	-	92,495	1,185,838	99,274	1,403,597	360,746	70,072	1,933,689	156,056	(8,087)	147,969
City Of Towner	104,074	1,797	115,189	-	25,184	142,170	10,622	150,183	38,599	8,908	208,312	16,698	9,927	26,625
City Of Underwood	84,770	1,464	93,824	-	4,575	99,863	8,652	122,327	31,440	5,837	168,256	13,600	(791)	12,809

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, 2021

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 Velva	182,090	3,145	201,538	-	59,525	264,208	18,585	262,764	67,534	25,947	374,830	29,214	11,999	41,213
City Of Wahpeton	2,422,432	41,823	2,681,161	-	130,077	2,853,061	247,242	3,495,674	898,442	59,014	4,700,372	388,658	(12,295)	376,363
City Of Walhalla	266,391	4,599	294,843	-	38,921	338,363	27,189	384,414	98,800	28,497	538,900	42,739	10,706	53,445
City Of Watford City	2,470,617	42,655	2,734,493	-	146,455	2,923,603	252,160	3,565,208	916,313	1,103,658	5,837,339	396,388	(177,440)	218,948
City Of West Fargo	9,461,963	163,358	10,472,555	-	2,508,044	13,143,957	965,723	13,654,023	3,509,293	607,664	18,736,703	1,518,089	639,720	2,157,809
City Of Westhope	103,167	1,781	114,186	-	876	116,843	10,530	148,874	38,263	80,661	278,328	16,554	(21,852)	(5,298)
City Of Williston	12,356,994	213,339	13,676,793	-	1,760,202	15,650,334	1,261,200	17,831,679	4,583,014	696,265	24,372,158	1,982,570	448,015	2,430,585
City Of Wilton	122,158	2,108	135,205	-	1,315	138,628	12,468	176,279	45,306	23,632	257,685	19,600	(8,180)	11,420
City of Wishek	237,238	4,097	262,576	-	13,097	279,770	24,213	342,345	87,988	10,955	465,501	38,061	16,470	54,531
Adams County	539,880	9,321	597,543	-	18,328	625,192	55,102	779,071	200,233	336,476	1,370,882	86,619	(108,048)	(21,429)
Barnes County	2,318,379	40,026	2,565,995	-	26,719	2,632,740	236,622	3,345,521	859,850	702,636	5,144,629	371,964	(198,402)	173,562
Benson County	1,194,914	20,630	1,322,538	-	16,953	1,360,121	121,957	1,724,313	443,175	447,419	2,736,864	191,713	(158,083)	33,630
Billings County	5,368,953	92,694	5,942,388	-	2,043,235	8,078,317	547,975	7,747,632	1,991,260	406,552	10,693,419	861,410	617,519	1,478,920
Bottineau County	3,484,202	60,155	3,856,335	-	283,742	4,200,232	355,611	5,027,855	1,292,236	163,049	6,838,751	559,010	47,077	606,087
Bowman County	1,084,149	18,718	1,199,942	-	3,612	1,222,272	110,652	1,564,474	402,094	360,719	2,437,939	173,942	(125,553)	48,389
Burke County	1,518,903	26,223	1,681,131	-	147,126	1,854,480	155,025	2,191,843	563,337	174,367	3,084,572	243,694	(15,946)	227,748
Burleigh County	16,378,627	282,772	18,127,960	-	546,874	18,957,606	1,671,663	23,635,071	6,074,574	771,816	32,153,124	2,627,805	129,419	2,757,224
Cass County	15,920,536	274,865	17,620,982	-	223,815	18,119,622	1,624,909	22,974,025	5,904,676	925,855	31,429,465	2,554,309	(974,683)	1,579,626
Cavalier County	3,180,945	54,918	3,520,688	-	818,562	4,394,168	324,659	4,590,242	1,179,762	4,202	6,098,865	510,354	273,771	784,125
Dickey County	1,394,431	24,074	1,543,365	-	151,328	1,718,767	142,321	2,012,225	517,173	405,041	3,076,760	223,723	(93,399)	130,324
Divide County	1,935,354	33,412	2,142,061	-	2,565	2,178,038	197,529	2,792,800	717,792	508,250	4,216,371	310,511	(215,049)	95,462
Dunn County	4,031,129	69,597	4,461,677	-	162,875	4,694,149	411,432	5,817,094	1,495,082	164,759	7,888,367	646,759	19,601	666,360
Eddy County	814,891	14,069	901,927	-	97,761	1,013,757	83,171	1,175,924	302,230	111,318	1,672,643	130,741	(9,360)	121,381
Emmons County	2,362,082	40,781	2,614,366	-	708,715	3,363,862	241,083	3,408,587	876,059	72,325	4,598,054	378,975	239,836	618,811
Foster County	847,390	14,630	937,897	-	18,548	971,075	86,488	1,222,821	314,284	190,234	1,813,827	135,956	(44,232)	91,724
Golden Valley County	918,017	15,849	1,016,066	-	728,328	1,760,243	93,696	1,324,738	340,478	-	1,758,912	147,290	240,462	387,752
Grand Forks County	14,232,624	245,722	15,752,751	-	165,082	16,163,555	1,452,634	20,538,295	5,278,656	854,999	28,124,584	2,283,498	(279,153)	2,004,345
Grant County	934,527	16,133	1,034,340	-	66,031	1,116,504	95,381	1,348,563	346,601	146,999	1,937,544	148,938	(30,314)	119,624
Griggs County	539,734	9,319	597,381	-	3,083	609,783	55,087	778,860	200,179	119,792	1,153,918	86,594	(50,733)	35,861
Hettinger County	984,515	16,996	1,089,667	-	77,076	1,183,739	100,483	1,420,698	365,141	225,031	2,111,353	157,958	(55,382)	102,576
Lamoure County	1,789,161	30,889	1,980,254	-	232,461	2,243,604	182,608	2,581,837	663,572	121,180	3,549,197	287,055	31,429	318,484
Logan County	492,914	8,511	545,560	-	13,712	567,783	50,309	711,297	182,814	254,069	1,198,489	78,084	(72,107)	6,977
McHenry County	1,065,544	18,396	1,179,350	-	22,631	1,220,377	108,753	1,537,626	395,193	332,904	2,374,476	170,956	(111,873)	59,083
McIntosh County	842,127	14,539	932,071	-	1,594	948,204	85,951	1,215,225	312,332	193,147	1,806,655	135,112	(63,341)	71,771
Mckenzie County	7,706,197	133,045	8,529,264	-	325,557	8,987,866	786,523	11,120,377	2,858,107	1,675,105	16,440,112	1,236,392	(162,254)	1,074,138
McLean County	3,884,706	67,069	4,299,615	-	155,465	4,522,149	396,487	5,605,800	1,440,776	301,324	7,744,387	623,266	(99,271)	523,995
Mercer County	3,428,919	59,200	3,795,147	-	52,097	3,906,444	349,868	4,948,079	1,271,732	241,872	6,811,651	550,141	(13,555)	536,586
Morton County	5,789,761	99,959	6,408,141	-	88,762	6,596,862	590,924	8,354,876	2,147,331	110,396	11,203,527	928,917	(32,992)	895,925
Mountrail County	7,106,322	122,688	7,865,318	-	611,531	8,599,537	725,297	10,254,731	2,635,623	321,624	13,937,275	1,140,149	214,682	1,354,831
Nelson County	1,603,298	27,680	1,774,540	-	34,514	1,836,734	163,638	2,313,629	594,638	18,297	3,090,202	257,235	22,454	279,689

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, 2021

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
Oliver County	708,775	12,236	784,476	-	24,727	821,439	72,340	1,022,793	262,873	144,398	1,502,404	113,717	(32,471)	81,246
Pembina County	2,244,824	38,757	2,484,584	-	36,144	2,559,485	229,115	3,239,378	832,570	526,642	4,827,705	360,163	(173,700)	186,463
Pierce County	1,797,541	31,036	1,989,529	-	-	2,020,565	183,464	2,593,930	666,680	451,604	3,895,678	288,400	(146,913)	141,487
Ramsey County	4,554,280	78,628	5,040,704	-	916,634	6,035,966	464,827	6,572,024	1,689,111	306,938	9,032,900	730,695	248,078	978,773
Ransom County	1,616,754	27,913	1,789,433	-	203,344	2,020,690	165,012	2,333,046	599,629	112,024	3,209,711	259,394	23,579	282,973
Renville County	1,232,916	21,286	1,364,599	-	156,046	1,541,931	125,836	1,779,152	457,269	164,611	2,526,868	197,811	(12,104)	185,707
Richland County	6,050,013	104,451	6,696,189	-	307,890	7,108,530	617,487	8,730,431	2,243,854	421,258	12,013,030	970,673	1,024	971,697
Rolette County	930,097	16,056	1,029,437	-	5,233	1,050,726	94,929	1,342,170	344,958	912,169	2,694,226	149,227	(316,420)	(167,193)
Sargent County	608,724	10,510	673,740	-	465,489	1,149,739	62,129	878,416	225,766	86,553	1,252,864	97,664	141,201	238,865
Sheridan County	673,284	11,626	745,195	-	35,157	791,978	68,718	971,579	249,711	48,089	1,338,097	108,022	3,955	111,977
Slope County	1,012,345	17,480	1,120,469	-	446,949	1,584,898	103,324	1,460,858	375,463	198,829	2,138,474	162,421	89,142	251,563
Stark County	3,545,271	61,209	3,923,926	-	10,651	3,995,786	361,843	5,115,980	1,314,885	1,880,195	8,672,903	568,806	(607,582)	(8,776)
Steele County	901,892	15,572	998,220	-	27,103	1,040,895	92,050	1,301,470	334,498	93,881	1,821,899	144,699	(17,066)	127,633
Stutsman County	7,001,216	120,875	7,748,987	-	352,468	8,222,330	714,570	10,103,059	2,596,641	26,676	13,440,946	1,123,283	91,966	1,215,249
Towner County	1,099,919	18,991	1,217,397	-	153,849	1,390,237	112,262	1,587,231	407,943	182,129	2,289,565	176,471	2,634	179,105
Trail County	2,883,149	49,779	3,191,066	-	140,603	3,381,468	294,265	4,160,510	1,069,315	469,945	5,994,035	462,575	(76,844)	385,731
Walsh County	2,129,879	36,772	2,357,362	-	49,399	2,443,533	217,383	3,073,507	789,938	1,332,353	5,413,181	341,719	(394,981)	(43,262)
Ward County	9,408,013	162,427	10,412,844	-	67,463	10,642,734	960,216	13,576,172	3,489,284	1,050,355	19,076,027	1,508,433	(168,395)	1,341,038
Wells County	1,799,886	31,073	1,992,125	-	263,936	2,287,134	183,703	2,597,314	667,549	322,938	3,771,504	288,776	11,550	300,326
Williams County	11,929,286	205,956	13,203,403	-	621,515	14,030,874	1,217,547	17,214,478	4,424,384	102,705	22,959,114	1,913,948	433,652	2,347,600
Cavalier County Health Dist	145,182	2,506	160,688	-	52,225	215,419	14,818	209,504	53,846	9,863	288,031	23,294	10,216	33,510
Central Valley Health Unit	997,346	17,220	1,103,868	-	9,498	1,130,586	101,793	1,439,214	369,900	100,686	2,011,593	160,014	(27,140)	132,874
City-County Health District	642,005	11,084	710,575	-	32,785	754,444	65,525	926,441	238,110	13,546	1,243,622	103,005	8,281	111,286
Custer Health Unit	1,303,147	22,499	1,442,330	-	3,523	1,468,352	133,004	1,880,497	483,317	128,146	2,624,964	209,079	(36,880)	172,199
Dickey County Health District	233,767	4,036	258,735	-	58,405	321,176	23,859	337,336	86,701	12,189	460,085	37,505	18,066	55,571
Emmons County Public Health	221,635	3,827	245,307	-	52,472	301,606	22,621	319,829	82,201	-	424,651	35,559	19,432	54,991
First District Health Unit	2,050,633	35,403	2,269,652	-	13,970	2,319,025	209,295	2,959,152	760,547	250,174	4,179,168	329,007	(64,921)	264,086
Garrison Diversion Conservancy District	1,881,540	32,484	2,082,500	-	103,838	2,218,822	192,037	2,715,144	697,834	118,073	3,723,088	301,877	3,001	304,878
Kidder County District Health Unit	63,768	1,101	70,579	-	9,120	80,800	6,508	92,020	23,651	2,411	124,590	10,231	4,790	15,021
Lake Region District Health Unit	970,580	16,758	1,074,243	-	135,594	1,226,595	99,061	1,400,589	359,973	1,575	1,861,198	155,721	32,697	188,418
McIntosh District Health Unit	122,512	2,115	135,597	-	55,323	193,035	12,504	176,790	45,438	-	234,732	19,657	16,574	36,231
Nelson-Griggs District Health Unit	152,447	2,632	168,729	-	3,592	174,953	15,559	219,987	56,540	27	292,113	24,457	1,206	25,663
Rolette County Public Health	511,676	8,833	566,326	-	81,392	656,551	52,224	738,370	189,772	-	980,366	82,093	31,531	113,624
Sargent County District Health Unit	112,579	1,944	124,603	-	12,105	138,652	11,490	162,456	41,754	45,345	261,045	18,062	(3,928)	14,134
Southwestern District Health Unit	1,323,263	22,848	1,464,595	-	47,606	1,535,047	135,057	1,909,526	490,777	34,561	2,569,921	212,304	(4,355)	207,949
Towner County Public Health Unit	132,258	2,283	146,383	-	40,166	188,832	13,499	190,853	49,052	17,121	270,525	21,219	12,182	33,401
Trail District Health Unit	172,355	2,976	190,763	-	4,934	198,673	17,591	248,715	63,924	3,704	333,934	27,653	(777)	26,876
Upper Missouri Health Unit	1,276,089	22,031	1,412,382	-	191,018	1,625,431	130,242	1,841,451	473,281	12,200	2,457,174	204,738	65,813	270,551
Walsh County Health District	416,482	7,191	460,965	-	159,193	627,349	42,508	601,002	154,467	8,434	806,411	66,820	38,659	105,479
Wells County Dist Health Unit	287,404	4,964	318,100	-	146,971	470,035	29,334	414,736	106,594	33,213	583,877	46,110	32,217	78,327

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, 2021

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
Agassiz Water Users District	159,691	2,758	176,747	-	186,962	366,467	16,299	230,441	59,227	-	305,967	25,620	52,704	78,324
Barnes County Soil Conservation District	71,752	1,240	79,415	-	1,307	81,962	7,323	103,541	26,612	12,462	149,938	11,512	(8,234)	3,278
Bismarck Rural Fire Protection	-	-	-	-	4,544	4,544	-	-	-	232,144	232,144	-	(90,013)	(90,013)
Bottineau County Water Resource District	-	-	-	-	1,737	1,737	-	-	-	-	-	-	766	766
Bowman City Park Board	97,028	1,675	107,391	-	17,774	126,840	9,903	140,015	35,986	18,922	204,826	15,566	341	15,907
Burleigh County Council On Aging	862,743	14,895	954,889	-	213,291	1,183,075	88,055	1,244,976	319,978	-	1,653,009	138,419	71,296	209,715
Burleigh County Soil Conservation District	229,733	3,967	254,270	-	59,796	318,033	23,447	331,515	85,205	14,891	455,058	36,859	11,724	48,583
Carnegie Regional Library	87,386	1,507	96,720	-	16,789	115,016	8,919	126,102	32,410	1,902	169,333	14,020	3,993	18,013
Cass County Soil Conservation District	202,394	3,494	224,011	-	10,874	238,379	20,657	292,063	75,065	15,546	403,331	32,472	4,005	36,477
Cass County Water Resource District	201,247	3,474	222,742	-	4,912	231,128	20,540	290,409	74,639	35,847	421,435	32,289	(8,872)	23,417
Cavalier County Job Development Authority	46,362	802	51,313	-	348	52,463	4,732	66,902	17,195	2,362	91,191	7,436	(795)	6,641
Central Plains Water District	240,240	4,147	265,899	-	21,137	291,183	24,520	346,677	89,101	1,786	462,084	38,546	6,779	45,325
City Of Bottineau Park Board	133,279	2,300	147,514	-	62,023	211,837	13,603	192,327	49,431	18,258	273,619	21,383	24,457	45,840
Consolidated Waste Ltd	145,526	2,511	161,069	-	22,156	185,736	14,853	210,000	53,973	23,374	302,200	23,350	(137)	23,213
Crosby Park District	45,100	779	49,917	-	26,649	77,345	4,603	65,082	16,727	32,425	118,837	7,235	6,458	13,693
Devils Lake Basin Joint Water Resource Bo	-	-	-	-	7,547	7,547	-	-	-	3,144	3,144	-	(3,791)	(3,791)
Devils Lake Park Board	327,439	5,654	362,411	-	17,281	385,346	33,420	472,508	121,442	72,265	699,635	52,534	7,180	59,714
Dunseith Community Nursing Home	833,851	14,396	922,911	-	46,644	983,951	85,106	1,203,283	309,262	262,613	1,860,264	133,784	(65,989)	67,795
Emmons County Soil Conservation District	-	-	-	-	5,513	5,513	-	-	-	11,173	11,173	-	(1,015)	(1,015)
Fargo Park District	4,031,733	69,606	4,462,346	-	521,343	5,053,295	411,494	5,817,966	1,495,306	-	7,724,766	646,856	295,560	942,416
Foster County Soil Conservation District	80,320	1,387	88,898	-	57,189	147,474	8,198	115,905	29,789	834	154,726	12,887	19,515	32,402
Grafton Park District	183,945	3,176	203,592	-	47,803	254,571	18,774	265,441	68,222	17,418	369,855	29,511	12,349	41,860
Grand Forks County Water Resource Distric	104,053	1,797	115,166	-	74,434	191,397	10,620	150,153	38,592	2,519	201,884	16,696	17,499	34,195
Grand Forks Park District	1,901,104	32,822	2,104,153	-	130,021	2,266,996	194,034	2,743,376	705,089	58,954	3,701,453	305,015	42,808	347,823
Grand Forks Public Library	909,970	15,712	1,007,160	-	158,367	1,181,239	92,875	1,313,126	337,494	-	1,743,495	145,996	64,907	210,903
Grand Forks-E Grand Forks Metropolitan Pli	238,510	4,117	263,984	-	1,602	269,703	24,343	344,180	88,459	70,393	527,375	38,267	(17,249)	21,018
Greater Ramsey Water District	366,994	6,336	408,191	-	28,433	440,960	37,457	529,588	136,112	8,897	712,054	58,880	8,636	67,516
Griggs County Public Library	41,557	719	45,995	-	4,506	51,220	4,241	59,968	15,413	8,312	87,934	6,665	(19)	6,646
James River Soil Conservation District	56,576	976	62,619	-	1,623	65,118	5,774	81,642	20,983	4,321	112,720	9,077	208	9,285
James River Valley Library System	371,257	6,410	410,909	-	37,492	454,811	37,892	535,740	137,693	3,104	714,429	59,565	15,010	74,575
Jamestown Parks And Recreation District	712,965	12,308	789,114	-	169,319	970,741	72,768	1,028,839	264,427	62,307	1,428,341	114,388	88,934	203,322
Jamestown Regional Airport	207,043	3,575	229,156	-	32,546	265,277	21,132	298,771	76,789	8,446	405,138	33,217	10,541	43,758
Lake Meligioshe Recreation Service District	151,842	2,621	168,060	-	5,054	175,735	15,498	219,115	56,316	12,558	303,487	24,363	2,500	26,863
Logan County Soil Conservation District	68,208	1,177	75,493	-	41,042	117,712	6,962	98,427	25,297	353	131,039	10,943	15,506	26,449
Mcintosh County Housing Authority	-	-	-	-	-	-	-	-	-	26,572	26,572	-	(9,613)	(9,613)
Mercer County Soil Conservation District	110,161	1,901	121,927	-	53,843	177,671	11,243	158,967	40,857	7,416	218,483	17,675	8,066	25,741
Minot Park District	1,398,163	24,140	1,547,495	-	1,085,960	2,657,595	142,702	2,017,610	518,557	-	2,678,869	224,323	361,813	586,136
Minot Rural Fire Department	205,500	3,548	227,449	-	59,473	290,470	20,974	296,545	76,217	-	393,736	32,970	23,772	56,742
North Central Soil Conservation District	99,352	1,715	109,963	-	20,878	132,556	10,140	143,369	36,848	20,014	210,371	15,940	9,926	25,866
North Dakota Firefighters Association	171,052	2,953	189,321	-	17,613	209,887	17,458	246,835	63,440	7,082	334,815	27,443	(1,654)	25,789
Park District - City of New Rockford	44,840	774	49,629	-	24,046	74,449	4,577	64,706	16,630	4,287	90,200	7,195	9,105	16,300

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, 2021

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
Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-	3,268	3,268	-	(2,082)	(2,082)
R & T Water Supply Commerce Authority	533,502	9,209	590,483	-	69,922	669,614	54,451	769,866	197,867	8,428	1,030,612	85,597	18,020	103,617
Ramsey County Housing Authority	165,840	2,863	183,553	-	17,549	203,965	16,926	239,315	61,508	112,096	429,845	26,606	(23,734)	2,872
Ramsey County Soil Conservation District	79,465	1,371	87,952	-	71,316	160,639	8,110	114,671	29,472	29,579	181,832	12,751	13,006	25,757
Ramsey County Water Resource District	-	-	-	-	1,302	1,302	-	-	-	43,355	43,355	-	(9,732)	(9,732)
Ransom County Soil Cons Dist	61,767	1,066	68,364	-	29,172	98,602	6,304	89,132	22,908	14,746	133,090	9,911	(979)	8,932
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rolette County Soil Conservation District	35,803	618	39,627	-	2,454	42,699	3,654	51,665	13,279	1,692	70,290	5,745	356	6,101
Southeast Region Career & Technology Cer	96,454	1,666	106,756	-	8,949	117,371	9,845	139,188	35,773	24,717	209,523	15,475	(3,610)	11,865
Southeast Water Users District	484,013	8,356	535,709	-	99,169	643,234	49,400	698,452	179,513	49,179	976,544	77,656	65,229	142,885
Southwest Water Authority	2,656,428	45,862	2,940,150	-	48,819	3,034,831	271,125	3,833,341	985,227	187,381	5,277,074	426,201	(15,458)	410,743
Stutsman County Housing Authority	252,779	4,365	279,777	-	98,549	382,691	25,800	364,771	93,752	1,325	485,648	40,557	35,627	76,184
Trail County Job Development Authority	94,307	1,628	104,380	-	124,274	230,282	9,625	136,090	34,977	-	180,692	15,131	33,287	48,418
Trail County Water Resource District	55,503	959	61,430	-	943	63,332	5,665	80,093	20,585	5,692	112,035	8,906	(8,343)	563
Trail Rural Water District	-	-	-	-	6,558	6,558	-	-	-	59,629	59,629	-	(15,214)	(15,214)
Tri-Cities Joint Job Development Authority	162,849	2,812	180,242	-	42,585	225,639	16,621	234,998	60,398	6,499	318,516	26,126	12,562	38,688
Valley City Park District	338,195	5,839	374,316	-	191,891	572,046	34,517	488,030	125,431	49,427	697,405	54,260	66,444	120,704
Wahpeton Park Board	507,277	8,759	561,457	-	66,075	636,291	51,775	732,023	188,141	68,929	1,040,868	81,387	59,353	140,740
Walsh County Housing Authority	27,725	480	30,686	-	-	31,166	2,830	40,009	10,283	2,215	55,337	4,448	(1,179)	3,269
Walsh County Water Resource District	34,344	593	38,012	-	1,712	40,317	3,505	49,560	12,738	23,480	89,283	5,510	(4,628)	882
Ward County Water Resource District	34,396	595	38,070	-	169	38,834	3,511	49,635	12,757	1,057	66,960	5,518	(715)	4,803
Watford City Park District	979,450	16,909	1,084,061	-	367,402	1,468,372	99,966	1,413,389	363,262	-	1,876,617	157,145	166,250	323,395
West Fargo Park District	1,297,049	22,392	1,435,582	-	118,901	1,576,875	132,382	1,871,698	481,055	-	2,485,135	208,101	56,370	264,471
Western & Central Stark Soil Conservation I	148,371	2,562	164,218	-	31,065	197,845	15,143	214,106	55,029	65	284,343	23,804	10,249	34,053
Western Area Water Supply Authority	637,992	11,014	708,133	-	38,174	755,321	65,116	920,650	236,621	332,005	1,554,392	102,362	(87,626)	14,736
Williams County Soil Conservation District	192,523	3,324	213,086	-	157,956	374,366	19,650	277,820	71,404	43,186	412,060	30,889	39,595	70,484
Williston Housing Authority	268,955	4,644	297,681	-	10,149	312,474	27,451	388,114	99,751	43,526	558,842	43,151	(24,073)	19,078
Williston Rural Fire Protection District #1	-	-	-	-	9,838	9,838	-	-	-	38,828	38,828	-	(5,176)	(5,176)
Anamoose Public School District #14	212,890	3,674	235,628	-	55,705	295,007	21,728	307,209	78,957	5,743	413,637	34,159	15,490	49,649
Apple Creek Elementary School	37,856	852	41,900	-	5,274	47,826	3,864	54,628	14,040	3,454	75,986	6,074	(2,354)	3,720
Beach Public School District #3	684,541	11,819	757,654	-	24,455	793,928	69,867	987,823	253,886	132,969	1,444,545	109,827	(48,457)	61,370
Belcourt School District #7	5,335,276	92,113	5,905,114	-	112,450	6,109,677	544,538	7,699,035	1,978,770	40,160	10,262,503	855,999	(24,198)	831,801
Belfield Public School #13	315,014	5,438	348,660	-	43,649	397,747	32,152	454,580	116,834	119,088	722,654	50,543	(22,315)	28,228
Beulah Public School #27	1,015,451	17,532	1,123,907	-	42,235	1,183,674	103,641	1,465,340	376,615	69,154	2,014,750	162,921	34,909	197,830
Billings County School District	379,648	6,554	420,196	-	69,649	496,299	38,748	547,848	140,805	26,081	753,482	60,911	(3,430)	57,481
Bismarck Public Schools	27,210,194	469,776	30,116,401	-	1,216,436	31,802,613	2,777,173	39,265,492	10,091,831	408,878	52,543,374	4,365,637	411,898	4,777,535
Bottineau Public School	1,361,151	23,499	1,506,530	-	38,407	1,568,436	138,924	1,964,200	504,829	61,404	2,669,357	218,385	(35,337)	183,048
Bowman County School District #1	701,937	12,118	776,908	-	42,420	831,446	71,642	1,012,926	260,337	69,661	1,414,566	112,621	(4,031)	108,590
Burke Central School	164,433	2,838	181,996	-	21,650	206,484	16,783	237,284	60,986	38,396	353,449	26,382	1,105	27,487
Burleigh County Special Education Unit	61,423	1,062	67,983	-	6,253	75,298	6,269	88,636	22,781	2,195	119,881	9,853	1,663	11,516
Carrington School District #49	629,831	10,872	697,101	-	161,484	869,457	64,283	908,873	233,594	16,640	1,223,390	101,052	43,717	144,769
Cavalier Public Schools	517,148	8,929	572,382	-	97,115	678,426	52,782	746,267	191,802	33,050	1,023,901	82,973	15,757	98,730

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, 2021

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
Center Stanton Public School	212,963	3,677	235,709	-	4,728	244,114	21,736	307,315	78,985	88,957	496,993	34,170	(25,341)	8,829
Central Cass Public School District #7	1,372,501	23,697	1,519,092	-	278,910	1,821,699	140,083	1,980,579	509,039	-	2,629,701	220,204	124,577	344,781
Central Regional Education Association	505,849	8,735	559,877	-	463,618	1,032,230	51,629	729,963	187,612	158,028	1,127,232	81,158	117,684	198,842
Dakota Prairie Public School	646,310	11,159	715,339	-	54,327	780,825	65,965	932,653	239,706	83,396	1,321,720	103,695	(6,224)	97,471
Devils Lake Public School	2,880,585	49,734	3,188,248	-	86,985	3,324,967	294,003	4,156,810	1,068,364	153,078	5,672,255	462,165	(20,434)	441,731
Dickinson Public Schools	7,256,007	125,273	8,030,990	-	706,341	8,862,604	740,575	10,470,733	2,691,138	335,623	14,238,069	1,164,162	323,528	1,487,690
Divide County School Dist #1	672,075	11,603	743,857	-	35,818	791,278	68,594	969,834	249,262	105,602	1,393,292	107,829	(9,600)	98,229
Drake Public School District	230,286	3,976	254,882	-	15,420	274,278	23,504	332,313	85,409	41,209	482,435	36,947	(10,761)	26,186
Drayton Public School #19	406,883	7,025	450,340	-	99,326	556,691	41,528	587,150	150,906	25,057	804,641	65,280	39,859	105,139
Dunseith School District #1	1,675,290	28,923	1,854,220	-	302,332	2,185,475	170,986	2,417,516	621,338	190,163	3,400,003	268,786	68,649	337,435
East Central Special Education Unit	481,668	8,316	533,113	-	77,287	618,716	49,161	695,068	178,643	49,729	972,601	77,279	18,466	95,745
Elgin/New Leipzig Public School	113,277	1,955	125,376	-	152,145	279,476	11,561	163,464	42,013	-	217,038	18,175	40,753	58,928
Ellendale Public School District #40	365,889	6,317	404,968	-	879	412,164	37,344	527,994	135,703	121,950	822,991	58,705	(32,877)	25,828
Enderlin Area School District #24	473,851	8,181	524,461	-	27,311	559,953	48,363	683,787	175,744	102,347	1,010,241	76,025	(21,166)	54,859
Fairmount Public School	135,374	2,337	149,833	-	80,801	232,971	13,817	195,351	50,208	-	259,376	21,721	30,929	52,650
Fargo Public Schools	24,447,837	422,084	27,059,008	-	778,365	28,259,457	2,495,236	35,279,290	9,067,317	441,147	47,282,990	3,922,441	344,932	4,267,373
Fort Totten School District # 30	399,826	6,903	442,530	-	38,873	488,306	40,808	576,967	148,289	46,230	812,294	64,148	(842)	63,306
Garrison Public School District #51	691,858	11,945	765,753	-	134,604	912,302	70,614	998,382	256,599	35,773	1,361,368	111,002	30,945	141,947
Glen Ullin Public School #48	265,255	4,580	293,586	-	8,048	306,214	27,073	382,775	98,379	51,568	559,795	42,559	(17,346)	25,213
Glenburn School District	336,079	5,803	371,975	-	29,624	407,402	34,301	484,977	124,647	180,686	824,611	53,920	(35,977)	17,943
Grafton Public School District #3	1,259,162	21,740	1,393,647	-	1,065	1,416,452	128,515	1,817,025	467,003	230,025	2,642,568	202,022	(59,821)	142,201
Great Northwest Education Cooperative	132,841	2,294	147,029	-	3,722	153,045	13,558	191,696	49,269	15,806	270,329	21,314	(9,796)	11,518
Halliday Public School	127,369	2,199	140,973	-	111,074	254,246	13,000	183,799	47,239	78,099	322,137	20,436	10,752	31,188
Harvey Public School Dist #38	644,652	11,130	713,505	-	27,478	752,113	65,796	930,262	239,091	77,016	1,312,165	103,428	(3,294)	100,134
Hazen Public School District #3	648,426	11,195	717,681	-	88,823	817,699	66,181	935,706	240,491	57,853	1,300,231	104,035	2,297	106,332
Hillsboro Public School	462,604	7,987	512,013	-	18,303	538,303	47,215	667,558	171,573	153,809	1,040,155	74,221	(33,312)	40,909
James River Multidistrict Special Education	494,092	8,530	546,884	-	107,119	662,513	50,429	712,996	183,251	52,919	999,595	79,274	13,771	93,045
Jamestown Public School District #1	3,239,095	55,922	3,585,049	-	99,348	3,740,319	330,594	4,674,155	1,201,329	199,765	6,405,843	519,685	(21,065)	498,620
Kenmare Public School District #28	396,262	6,841	438,585	-	1,664	447,090	40,444	571,823	146,967	65,304	824,538	63,577	(24,265)	39,312
Killdeer Public School #16	930,472	16,064	1,029,852	-	159,648	1,205,564	94,967	1,342,712	345,097	102,186	1,884,862	149,286	30,790	180,076
Kindred Public School District #2	660,787	11,409	731,363	-	181,301	924,073	67,442	953,545	245,076	1,555	1,267,618	106,017	53,826	159,843
Kulm Public School District #7	321,373	5,547	356,697	-	30,213	391,457	32,800	463,755	119,192	27,769	643,516	51,563	(6,426)	45,137
Lake Region Special Education Unit	461,750	7,974	511,067	-	95,985	615,026	47,128	666,325	171,256	117,004	1,001,713	74,094	(28,939)	45,145
Lakota Public School District # 66	359,396	6,206	397,781	-	155,478	559,465	36,681	518,624	133,294	44,996	733,495	57,661	26,071	83,732
Lamoure School District #8	472,798	8,162	523,296	-	62,296	593,754	48,255	682,268	175,353	84,362	990,238	75,856	(11,865)	63,991
Larimore Public School District #44	530,312	9,155	586,953	-	27,034	623,142	54,126	765,263	196,684	47,458	1,063,531	85,093	(18,880)	66,203
Leeds Public School District 6	238,009	4,111	263,430	-	58,679	326,220	24,292	343,458	88,274	59,256	515,280	38,185	2,372	40,557
Lewis & Clark Public Schools	732,748	12,652	811,009	-	233,564	1,057,225	74,787	1,057,387	271,765	34,261	1,438,200	117,563	68,092	185,655
Lidgerwood Public School	355,654	6,140	393,640	-	31,637	431,417	36,299	513,224	131,906	61,937	743,366	57,061	(285)	56,776
Linton Public School District #36	455,256	7,859	503,880	-	33,416	545,155	46,465	656,954	168,847	51,786	924,052	73,041	(13,111)	59,930
Lisbon Public School	853,373	14,734	944,518	-	111,290	1,070,542	87,098	1,231,455	316,503	-	1,635,056	136,915	38,198	175,113
Lonetree Special Education Unit	15,666	270	17,339	-	901	18,510	1,599	22,606	5,810	59,500	89,515	2,514	(17,781)	(15,267)

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, 2021

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
Mandan Public School District #1	8,111,433	140,042	8,977,781	-	572,054	9,689,877	827,883	11,705,150	3,008,402	79,868	15,621,303	1,301,407	133,020	1,434,427
Mandaree Public School #36	928,325	16,027	1,027,475	-	178,678	1,222,180	94,748	1,339,613	344,301	157,604	1,936,266	148,943	54,089	203,032
Marvel Public School	347,024	5,992	384,088	-	74,085	464,165	35,419	500,770	128,706	15,469	680,364	56,676	31,569	87,245
Maple Valley School District	231,391	3,994	256,105	-	1,992	262,091	23,617	333,907	85,819	94,261	537,604	37,126	(24,624)	12,502
Mapleton Public School	202,686	3,499	224,334	-	130,190	358,023	20,687	292,484	75,173	4,537	392,881	32,519	44,856	77,375
Max Public School	329,106	5,682	364,257	-	4,861	374,800	33,590	474,915	122,060	13,253	643,818	52,800	(6,309)	46,491
Mccusky Public Schools	144,202	2,489	159,604	-	18,101	180,194	14,718	208,090	53,482	43,504	319,794	23,136	(5,732)	17,404
Mckenzie Cty Public School #1	3,403,028	58,753	3,766,491	-	766,344	4,591,588	347,326	4,910,717	1,262,129	-	6,520,172	545,984	327,141	873,125
Medina Public School District #3	282,484	4,876	312,655	-	42,319	359,850	28,831	407,637	104,769	-	541,237	45,323	15,280	60,603
Midkota School	325,959	5,627	360,773	-	64,482	430,882	33,269	470,332	120,893	1,722	626,256	52,297	6,738	89,035
Midway Public School District #128	422,090	7,286	467,172	-	25,074	499,532	43,080	609,094	156,547	165,203	973,924	67,721	(46,142)	21,579
Milnor Public School District #2	382,368	6,602	423,207	-	11,426	441,235	39,026	551,774	141,814	32,494	765,108	61,347	(6,535)	54,812
Minot Public School District #1	17,550,621	303,005	19,425,130	-	415,382	20,143,517	1,791,281	25,326,309	6,509,248	720,596	34,347,434	2,815,844	143,018	2,958,862
Minto Public School District #20	430,814	7,437	476,828	-	146,071	630,336	43,970	621,683	159,782	48,899	874,334	69,120	17,978	87,098
Mohall Lansford Sherwood School	441,310	7,620	488,445	-	81,306	577,371	45,402	636,830	163,675	7,139	852,686	70,803	19,956	90,759
Mott/Regent School Dist #1	459,498	7,934	508,575	-	189,958	706,467	46,898	663,076	170,421	118,722	999,117	73,722	16,654	90,376
Mt Pleasant School Dist #4	497,146	8,584	550,244	-	80,787	639,615	50,741	717,403	184,384	1,492	954,020	79,762	25,642	105,404
Napoleon Public School District #2	302,872	5,229	335,220	-	74,326	414,775	30,912	437,057	112,330	51,720	632,019	48,592	7,249	55,841
New Public School #8	982,942	16,971	1,087,925	-	285,761	1,390,657	100,323	1,418,427	364,557	26,712	1,910,019	157,704	102,287	259,991
New Rockford Sheyenne Public School	442,081	7,632	489,298	-	67,394	564,324	45,120	637,943	163,961	297	847,321	70,927	30,934	101,861
New Salem Almont School District #49	523,224	9,034	579,108	-	33,253	621,395	53,402	755,036	194,056	66,639	1,069,133	83,946	5,255	89,201
New Town Public School District	2,046,380	35,329	2,264,945	-	485,145	2,785,419	208,861	2,953,015	758,970	193,089	4,113,935	328,326	141,298	469,624
Newburg United Public School	290,281	5,013	321,284	-	59,971	386,268	29,627	418,888	107,661	3,071	559,247	46,572	16,748	63,320
North Border School District # 100	753,406	13,007	833,874	-	89,377	936,258	76,895	1,087,198	279,426	16,876	1,460,395	120,878	39,015	159,893
North Sargent School District #3	368,391	6,360	407,737	-	9,675	423,772	37,599	531,604	136,630	27,662	733,495	59,105	(8,084)	51,021
North Valley Career & Technology Center	180,984	3,124	200,292	-	42,623	246,039	18,470	261,139	67,117	37,100	383,826	29,034	458	29,492
Northern Cass School District # 97	782,882	13,516	866,499	-	146,947	1,026,962	79,904	1,129,733	290,359	22,052	1,522,048	125,606	36,863	162,469
Northern Plains Special Ed Unit	127,546	2,202	141,169	-	18	143,389	13,018	184,055	47,305	15,258	259,636	20,463	(6,559)	13,904
Oakes Public Schools	523,746	9,041	578,685	-	62,902	651,628	53,455	755,788	194,249	100,761	1,104,253	84,030	(18,148)	65,882
Oberon Public School #16	198,735	3,430	219,962	-	219,792	443,184	20,284	286,784	73,708	-	380,776	31,887	63,538	95,425
Oliver-Mercer Special Education Unit	402,036	6,942	444,976	-	34,884	486,802	41,033	580,156	149,109	28,280	798,578	64,501	(793)	63,708
Park River Area School District	573,724	9,905	635,001	-	14,734	659,640	58,556	827,909	212,785	56,658	1,155,908	92,050	(12,193)	79,857
Peace Garden Special Services	334,474	5,774	370,198	-	10,829	388,801	34,138	482,661	124,051	17,076	657,928	53,664	(9,039)	44,626
Pembina Special Education Cooperative	76,442	1,320	84,607	-	61,414	147,341	7,802	110,310	28,351	-	146,463	12,265	20,342	32,607
Pingree-Buchanan School District	202,811	3,502	224,472	-	74,045	302,019	20,700	292,665	75,219	68,086	456,670	32,540	(7,498)	25,042
Richland School District # 44	403,620	6,968	446,729	-	31,672	485,369	41,195	582,442	149,696	19,583	792,916	64,759	(1,462)	63,297
Rolette Public School	244,993	4,230	271,159	-	12,168	287,557	25,005	353,535	90,864	60,764	530,168	39,308	(6,401)	32,907
Roughrider Education Services Program (Rt	-	-	-	-	-	-	-	-	-	-	21,434	-	(9,141)	(9,141)
Rugby Public School District #5	782,684	13,512	866,280	-	125,825	1,005,617	79,884	1,129,447	290,285	19,411	1,519,027	125,575	26,947	152,522
Rural Cass Special Education Unit	212,546	3,670	235,247	-	354	239,271	21,693	306,713	78,830	26,553	433,789	34,101	(16,599)	17,502
Sargent Central Public School District #6	234,413	4,048	259,450	-	146,211	409,709	23,925	338,269	86,940	45,065	494,199	37,609	47,153	84,762
Sawyer Public School	187,625	3,238	207,664	-	36,827	247,729	19,150	270,750	69,587	12,873	372,360	30,104	4,656	34,760

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, 2021

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
Sheyenne Valley Career And Tech Center	142,159	2,454	157,343	-	14,909	174,706	14,509	205,142	52,725	-	272,376	22,807	6,909	29,716
Sheyenne Valley Special Education Unit	804,083	13,883	889,963	-	216,336	1,120,182	82,068	1,160,326	298,222	4,118	1,544,734	129,008	63,011	192,019
Solen Public School Dist #3	585,043	10,100	647,529	-	98,196	755,825	59,712	844,243	216,983	639	1,121,577	93,866	69,718	163,584
Souris Valley Special Services	421,037	7,269	466,007	-	94,892	568,168	42,973	607,575	156,156	75,714	882,418	67,550	(112,399)	(44,849)
South Central Prairie Special Education Unit	121,470	2,097	134,443	-	90,920	227,460	12,398	175,286	45,051	-	232,735	19,489	31,100	50,589
South East Education Cooperative	947,086	16,351	1,048,241	-	424,472	1,489,064	96,663	1,366,687	351,259	-	1,814,609	151,951	193,844	345,795
South Heart Public School District #9	478,176	8,255	529,248	-	130,566	668,069	48,804	690,029	177,348	-	916,181	76,719	77,568	154,287
South Prairie School District #70	729,829	12,600	807,779	-	142,479	962,858	74,489	1,053,175	270,682	42,437	1,440,783	117,096	41,838	158,934
St John School District #3	937,039	16,178	1,037,120	-	239,819	1,293,117	95,638	1,352,187	347,533	26,673	1,822,031	150,339	76,989	227,328
Stanley Community Public School District #	1,394,796	24,080	1,543,769	-	148,045	1,715,894	142,358	2,012,751	517,308	259,860	2,932,277	223,782	807	224,589
Surrey School	461,416	7,967	510,698	-	515	519,180	47,094	665,843	171,132	160,673	1,044,742	74,030	(51,666)	22,364
Sw Special Education Unit	77,683	1,341	85,980	-	858	88,179	7,929	112,099	28,811	9,495	158,334	12,464	(2,547)	9,917
Tgu School District #60	1,919,344	33,138	2,124,341	-	291,817	2,449,296	195,895	2,769,697	711,855	124,434	3,801,881	307,940	40,006	347,946
Thompson Public School	513,812	8,871	568,691	-	208,002	785,564	52,442	741,454	190,565	16,978	1,001,439	82,438	52,336	134,774
Tioga Public School District #15	1,085,306	18,738	1,201,223	-	382,190	1,602,151	110,770	1,566,144	402,523	22,942	2,102,379	174,126	98,010	272,136
Turtle Lake Mercer School District #72	420,443	7,260	465,349	-	66,553	539,162	42,912	606,718	155,936	37,039	842,605	67,457	(1,938)	65,519
Underwood School District #8	393,792	6,798	435,851	-	33,774	476,423	40,192	568,258	146,051	12,665	767,166	63,182	13,892	77,074
United Public School District # 7	1,046,553	18,069	1,158,331	-	72,854	1,249,254	106,815	1,510,222	388,150	32,054	2,037,241	167,911	7,135	175,046
Valley City Public School	955,373	16,494	1,057,412	-	10,098	1,084,004	97,509	1,378,644	354,333	177,278	2,007,764	153,282	(43,856)	109,426
Velva Public School	428,240	7,393	473,978	-	51,811	533,182	43,708	617,968	158,827	28,180	848,683	68,707	4,126	72,833
Wahpeton Public School District 37	1,525,542	26,338	1,688,479	-	187,625	1,902,442	155,702	2,201,424	565,800	50,275	2,973,201	244,760	20,712	265,472
Warwick Public School	726,754	12,547	804,376	-	205,380	1,022,303	74,175	1,048,738	269,542	148,573	1,541,028	116,601	57,927	174,528
Washburn Public School	433,441	7,483	473,735	-	102,664	589,882	44,239	625,474	160,756	58,951	889,420	69,542	8,222	77,764
West Fargo Public School #6	18,687,292	322,631	20,683,203	-	920,319	21,926,153	1,907,294	26,966,574	6,930,822	686,760	36,491,450	2,998,211	499,039	3,497,250
West River Student Services	192,513	3,323	213,074	-	93,697	310,094	19,449	277,804	71,400	22,596	391,449	30,889	25,998	56,887
Westhove Public School #17	298,265	5,150	330,121	-	53,395	388,666	30,442	430,409	110,622	20,286	591,759	47,855	3,769	51,624
White Shield School Dist #85	1,068,192	18,459	1,183,388	-	89,471	1,291,318	109,126	1,542,890	396,546	76,553	2,125,115	171,542	13,290	184,832
Williston Public School #1	8,816,476	152,214	9,758,127	-	1,498,867	11,409,208	899,842	12,722,558	3,269,892	740,977	17,633,269	1,414,526	636,594	2,051,120
Wilmac Multidistrict Special Education Unit	1,357,565	23,439	1,502,561	-	620,606	2,146,606	138,558	1,959,026	503,499	69,458	2,670,541	217,810	167,385	385,195
Wilton Public School District	425,363	7,343	470,794	-	81,467	559,604	43,414	613,817	157,760	1,984	816,955	68,247	36,785	105,032
Yellowstone School District # 14	232,277	4,010	257,085	-	59,905	321,000	23,707	335,185	86,148	26,134	471,174	37,268	20,091	57,359
Zealand Public Schools	101,416	1,750	112,248	-	17,738	131,736	10,351	146,347	37,614	3,173	197,485	16,273	4,886	21,159
Attorney General's Office	11,237,990	194,022	12,438,262	-	382,718	13,015,002	1,146,990	16,216,894	4,167,989	280,470	21,792,343	1,803,034	14,994	1,818,028
Bank Of North Dakota	10,391,174	179,401	11,501,011	-	300,789	11,981,181	1,080,561	14,994,915	3,853,922	395,167	20,304,565	1,667,172	(14,593)	1,652,579
Beef Commission	189,907	3,281	210,190	-	36,643	250,114	19,383	274,044	70,434	57,446	421,307	30,467	1,599	32,066
Bismarck State College	4,367,437	75,403	4,833,905	-	109,865	5,019,173	445,757	6,302,402	1,619,814	402,856	8,770,829	700,718	(91,425)	609,293
Board Of Medical Examiners	266,006	4,593	294,416	-	10,237	309,246	27,150	383,858	98,657	79,768	589,433	42,680	(6,180)	36,500
Board Of Pharmacy	249,985	4,316	276,685	-	9,199	290,200	25,514	360,740	92,716	3,536	482,506	40,108	1,648	41,756
Central Services	1,284,802	22,181	1,422,027	-	68,273	1,512,481	131,132	1,854,025	476,513	60,198	2,521,868	206,135	(5,725)	200,410
Department Of Transportation	54,785,485	945,855	60,636,893	-	-	61,582,748	5,591,608	79,057,834	20,319,071	4,365,482	109,333,995	8,789,849	(2,596,130)	6,193,719
Dickinson State University	1,932,665	33,367	2,139,085	-	37,671	2,210,123	197,255	2,788,919	716,795	707,682	4,410,651	310,079	(236,239)	73,840
Education Standards & Practice	477,770	8,248	528,798	-	40,610	577,656	48,763	689,442	177,197	17,560	932,962	76,655	9,189	85,844

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, 2021

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
Electrical Board	1,506,635	26,013	1,667,552	-	150,324	1,843,889	153,773	2,174,140	558,787	240,837	3,127,537	241,726	(30,704)	211,022
Housing Finance Agency	2,418,387	41,754	2,676,685	-	237,072	2,955,511	246,830	3,489,838	896,942	176,640	4,810,250	388,000	(4,007)	384,001
Information Technology Dept	27,299,050	471,312	30,214,747	-	3,460,806	34,146,865	2,786,242	39,393,715	10,124,787	492,717	52,797,461	4,379,891	838,428	5,218,319
Insurance Department	1,967,603	33,970	2,177,754	-	82,170	2,293,894	200,821	2,839,336	729,753	472,401	4,242,311	315,684	(130,948)	184,736
Job Service North Dakota	8,932,818	154,222	9,886,895	-	865,574	10,906,691	911,716	12,890,444	3,313,041	200,252	17,315,453	1,433,192	(143,889)	1,289,303
Lake Region State College	1,697,855	29,313	1,879,196	-	130,996	2,039,505	173,289	2,450,079	629,708	269,667	3,522,743	272,406	(76,463)	195,943
Land Department	1,917,531	33,106	2,122,334	-	368,648	2,524,088	195,710	2,767,080	711,182	194,334	3,868,306	307,651	34,197	341,848
Legislative Council	2,782,432	48,037	3,079,612	-	155,862	3,283,511	283,985	4,015,170	1,031,960	79,647	5,410,762	446,418	64,936	511,354
Mayville State University	2,762,889	47,702	3,057,981	-	9,273	3,114,956	281,991	3,986,968	1,024,712	326,831	5,620,502	443,281	(92,253)	351,028
Mill & Elevator Association	8,474,445	146,310	9,379,565	-	351,570	9,877,445	864,933	12,228,993	3,143,038	151,913	16,388,877	1,359,648	38,769	1,398,417
Minot State University	4,776,030	82,456	5,286,137	-	-	5,368,593	487,459	6,892,018	1,771,354	514,819	9,665,650	766,272	(278,698)	487,574
ND Board of Nursing	699,999	12,083	774,763	-	97,646	884,492	71,444	1,010,128	259,618	25,893	1,367,083	112,311	45,103	157,414
ND Public Employees Retirement System	1,839,744	31,763	2,036,239	-	188,586	2,256,588	187,771	2,654,830	682,332	116,587	3,641,520	295,171	6,359	301,530
ND Soybean Council	361,564	6,242	400,181	-	37,509	444,932	36,903	521,752	134,098	58,985	751,738	58,009	(12,229)	45,780
ND St College Of Science	4,673,915	80,694	5,173,117	-	-	5,253,811	477,037	6,744,663	1,733,481	683,958	9,639,139	749,888	(334,626)	415,262
ND State Board Of Accountancy	99,571	1,718	110,206	-	6,711	118,635	10,163	143,685	36,929	91,547	282,324	15,977	(13,664)	2,313
ND State Board Of Cosmetology	98,477	1,700	108,994	-	18,951	129,645	10,051	142,106	36,523	326	189,006	15,800	6,967	22,767
ND State Plumbing Board	378,407	6,533	418,823	-	609	425,965	38,622	546,058	140,345	10,353	735,378	60,712	672	61,384
ND System Information Technology Service	2,115,453	36,522	2,341,396	-	260,829	2,638,747	215,911	3,052,691	784,588	62,514	4,115,704	339,407	59,367	398,774
ND University System Office	930,608	16,066	1,030,002	-	83,077	1,129,145	94,981	1,342,907	345,148	130,201	1,913,237	149,309	22,215	171,524
North Dakota State University	29,048,333	501,512	32,150,863	-	-	32,652,375	2,964,780	41,918,006	10,773,568	3,143,259	58,799,613	4,660,550	(1,490,721)	3,169,829
Office Of Management & Budget	3,007,944	51,931	3,329,210	-	195,630	3,576,771	307,002	4,340,594	1,115,599	97,632	5,860,827	482,599	25,888	508,487
Public Finance Authority	190,230	3,285	210,548	-	62,511	276,344	19,416	274,511	70,553	21,880	386,360	30,520	7,486	38,006
Real Estate Commission	177,764	3,069	196,751	-	47,434	247,254	18,143	256,522	65,930	8,796	349,391	28,519	12,164	40,683
Retirement & Investment Office	1,475,710	25,479	1,633,324	-	25,663	1,684,466	150,616	2,129,514	547,318	98,389	2,925,837	236,763	(19,924)	216,839
Rough Rider Industries	1,435,467	24,784	1,588,783	-	127,132	1,740,899	146,509	2,071,441	532,392	19,199	2,769,541	230,306	2,449	232,755
State Auditor's Office	3,396,493	58,640	3,759,558	-	99,667	3,917,565	346,659	4,901,286	1,259,706	291,790	6,799,441	544,937	(78,923)	466,014
State Board Of Law Examiners	306,770	5,295	339,535	-	-	344,830	31,310	442,682	113,776	52,987	640,755	49,219	(32,515)	16,704
State Fair Association	956,363	16,512	1,058,508	-	145,889	1,220,909	97,610	1,380,073	354,700	175,869	2,008,252	153,440	(21,535)	131,905
Tobacco Prevention/Control Committee	-	-	-	-	-	-	-	-	-	46,204	46,204	-	(84,677)	-
University Of North Dakota	35,592,531	614,495	39,394,020	-	-	40,008,515	3,632,705	51,361,568	13,200,708	2,568,013	70,762,994	5,710,507	(1,706,705)	4,003,802
Valley City State University	1,860,100	32,114	2,058,769	-	95,310	2,186,193	189,849	2,684,205	689,882	139,609	3,703,545	298,438	(38,710)	259,728
Williston State College	887,581	15,325	982,390	-	36,072	1,033,777	90,590	1,280,819	329,190	349,063	2,049,662	142,404	(104,392)	38,012
Workforce Safety & Insurance	13,923,103	240,379	15,410,171	-	7,418	15,667,968	1,421,043	20,091,642	5,163,859	1,696,640	28,373,184	2,233,839	62,083	2,295,922
Adjutant General ND National Guard	9,947,612	171,742	11,010,075	-	145,224	11,327,041	1,015,290	14,354,836	3,689,412	539,374	19,598,912	1,596,006	(185,602)	1,410,404
Aeronautics Commission	424,550	7,330	469,894	-	104,882	582,206	43,331	612,644	157,459	79,868	853,302	68,115	9,646	77,761
Career & Technical Education	1,971,199	34,033	2,181,734	-	418,906	2,634,673	201,188	2,844,525	731,087	8,023	3,784,823	316,260	170,853	487,113
Commission On Legal Counsel For Indigent	2,311,750	39,911	2,558,658	-	78,932	2,677,501	235,946	3,335,955	857,391	148,038	4,577,330	370,900	5,181	376,081
Department Of Commerce	3,587,015	61,929	3,970,129	-	459,721	4,491,779	366,104	5,176,218	1,330,367	350,491	7,223,180	575,503	(25,662)	549,841
Department Of Corrections And Rehabilitat	7,638,520	131,878	8,454,359	-	829,736	9,415,973	779,616	11,022,717	2,833,007	223,411	14,858,751	1,225,533	151,134	1,376,667
Department Of Corrections Transitional Sen	2,368,076	40,884	2,621,000	-	507,883	3,169,567	241,695	3,417,236	878,282	58,781	4,595,994	379,939	112,462	492,401
Department Of Financial Institutions	2,120,196	36,604	2,346,645	-	77,033	2,460,282	216,395	3,059,534	786,347	104,428	4,166,704	340,169	(34,542)	305,627

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, 2021

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
Department Of Human Services	76,863,088	1,327,018	85,072,513	-	7,045,032	93,444,563	7,844,930	110,916,775	28,507,306	155,361	147,424,372	12,332,008	1,570,440	13,902,448
Dept Of Agriculture	3,861,953	66,675	4,274,432	-	229,000	4,570,107	394,165	5,572,966	1,432,337	330,567	619,617	7,730,035	619,617	570,740
Facility Management	1,582,587	27,323	1,751,617	-	22,274	1,801,214	161,525	2,283,742	586,957	216,641	3,248,865	253,912	(132,214)	121,698
Field Services Division	7,575,524	130,789	8,384,634	-	547,850	9,063,273	773,186	10,931,810	2,809,642	98,808	14,613,446	1,215,427	146,963	1,362,390
Game & Fish Department	10,397,949	179,517	11,508,510	-	163,443	11,851,470	1,061,253	15,004,691	3,856,435	210,287	20,132,666	1,668,261	(59,130)	1,609,131
Governor's Office	1,296,466	22,382	1,434,936	-	159,141	1,616,459	132,322	1,870,856	480,839	30,604	2,080,008	208,008	46,364	254,372
Highway Patrol	1,682,377	29,045	1,862,065	-	17,488	1,908,598	171,710	2,427,744	623,967	176,198	3,399,619	269,925	(82,810)	187,115
Historical Society	4,035,329	69,669	4,466,326	-	540,762	5,076,757	411,861	5,823,155	1,496,640	218,809	7,950,465	647,433	61,197	708,630
Indian Affairs Commission	110,442	1,906	122,238	-	50,393	174,537	11,272	159,373	40,961	236,902	448,508	17,720	(55,007)	(37,287)
Industrial Commission	6,518,746	112,544	7,214,986	-	137,651	7,465,181	665,327	9,406,833	2,417,700	679,823	13,169,683	1,045,875	(150,998)	894,877
James River Correctional Ctr	9,090,872	156,952	10,061,830	-	1,261,967	11,480,749	927,848	13,118,524	3,371,661	41,635	17,459,668	1,458,550	449,319	1,907,869
Juvenile Services - DOCR	1,725,341	29,789	1,909,617	-	104,853	2,044,259	176,095	2,489,742	639,902	23,198	3,328,937	276,816	26,596	303,412
Life Skills and Transition Center	10,704,656	184,813	11,847,975	-	-	12,032,788	1,092,557	15,447,283	3,970,188	1,843,752	22,353,780	1,717,468	(831,325)	886,143
Mental Health	8,493,655	146,641	9,400,827	-	6,427,321	15,974,789	866,894	12,256,713	3,150,163	-	16,273,770	1,362,731	2,192,734	3,555,465
Milk Marketing Board	64,706	1,117	71,617	-	1,303	74,037	6,604	93,374	23,998	122,731	246,707	10,381	(40,125)	(29,744)
ND Barley Council	139,908	2,415	154,851	-	9,376	166,642	14,820	201,893	51,890	5,592	273,655	22,448	718	23,166
ND Corn Utilization Council	143,400	2,477	158,716	-	14,553	175,746	14,636	206,932	53,185	41,636	316,389	23,007	(4,847)	18,160
ND Council On The Arts	326,594	5,638	361,477	-	28,563	395,678	33,333	471,290	121,129	6,427	632,179	52,400	3,482	55,882
ND Department Of Health	13,044,798	225,215	14,438,058	-	3,235,399	17,898,672	1,331,400	18,824,210	4,838,110	6,444,640	31,438,360	2,092,923	(1,524,672)	568,251
ND Department Of Labor	576,944	9,944	637,458	-	34,681	682,083	58,763	831,112	213,609	193,875	1,297,379	92,405	(31,478)	60,927
ND Oilseed Council	31,853	551	35,255	-	1,313	37,119	3,251	45,965	11,814	693	61,723	5,110	3,285	8,395
ND Securities Department	646,164	11,155	715,178	-	44,288	770,621	65,950	932,442	239,652	23,948	1,261,992	103,671	7,746	111,417
ND State Library	992,531	17,135	1,098,539	-	21,176	1,138,850	101,301	1,432,265	368,114	291,544	2,193,224	159,243	(97,056)	62,187
ND Supreme Court	17,397,289	300,359	19,255,420	-	-	19,555,779	1,775,631	25,105,043	6,452,380	890,609	34,223,663	2,791,241	(468,327)	2,322,914
ND Veterans Home	4,224,048	72,928	4,675,201	-	-	4,748,129	431,122	6,095,485	1,566,633	568,721	8,661,961	677,710	(206,287)	471,423
ND Wheat Commission	436,745	7,541	483,392	-	764	491,697	44,576	630,242	161,982	8,433	845,233	70,072	(3,890)	66,182
ND Youth Correctional Center	2,870,110	49,552	3,176,654	-	66,981	3,293,187	292,934	4,141,693	1,064,479	728,613	6,227,719	460,484	(194,954)	265,530
North Dakota State Hospital	14,864,008	256,624	16,451,571	-	34,769	16,742,964	1,517,075	21,449,410	5,512,826	2,384,921	30,864,232	2,384,797	(1,090,380)	1,294,417
Office Of Administrative Hearings	318,006	5,489	351,971	-	2,663	360,123	32,457	458,896	117,943	142,174	751,470	51,022	(24,455)	26,567
Parks & Recreation Department	3,522,830	60,820	3,889,089	-	460,927	4,420,836	359,653	5,083,597	1,306,562	299,157	7,048,869	565,208	27,724	592,932
Protection & Advocacy Project	1,659,791	28,655	1,837,066	-	60,013	1,925,734	169,404	2,395,150	615,590	184,793	3,364,937	266,300	(50,302)	215,998
Public Instruction	4,609,292	79,561	5,100,485	-	915,969	6,096,015	470,339	6,849,966	1,709,143	742,583	9,572,031	739,359	(76,565)	660,794
Public Service Commission	2,701,174	46,636	2,989,675	-	195,912	3,232,223	275,692	3,897,911	1,001,823	317,119	5,492,545	433,378	(85,285)	348,093
Racing Commission	123,721	2,136	136,935	-	359	139,430	12,627	178,535	45,886	7,084	244,132	19,850	(3,617)	16,233
School For The Blind	730,851	12,617	808,910	-	191,252	1,012,779	74,593	1,054,649	271,061	62,996	1,463,299	117,259	35,097	152,356
SCHOOL FOR THE DEAF	1,248,791	21,560	1,382,169	-	10,885	1,414,614	127,456	1,802,059	463,157	43,540	2,436,212	200,358	321	200,679
Secretary Of State	1,344,745	23,217	1,488,371	-	16,503	1,528,091	137,250	1,940,525	498,745	211,739	2,788,259	215,753	(40,720)	175,033
State Penitentiary	11,855,648	204,684	13,121,900	-	1,344,430	14,671,014	1,210,031	17,108,214	4,397,073	265,852	22,981,170	1,902,135	368,650	2,270,785
State Seed Department	1,426,086	24,621	1,578,400	-	35,023	1,638,044	145,552	2,057,904	528,913	85,673	2,818,042	228,806	7,972	236,778
State Treasurer's Office	441,998	7,631	489,206	-	56,324	553,161	45,112	637,822	163,930	11,491	858,355	70,914	16,808	87,722
Tax Department	5,816,485	100,421	6,437,720	-	170,205	6,708,346	593,652	8,393,441	2,157,243	764,163	11,908,499	933,202	(301,744)	631,458
Veterans Affairs Department	401,025	6,924	443,857	-	43,162	493								

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2021

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
JUDGES SYSTEM														
ND Supreme Court	\$ (14,832,186)	\$ 445,172	\$ 9,298,248	\$ -	\$ -	\$ 9,743,420	\$ 301,506	\$ 11,159,275	\$ 5,924,717	\$ 62,587	\$ 17,438,085	\$ (304,681)	\$ (21,681)	\$ (326,362)
LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM														
City Of Bowman	\$ 59,963	\$ 114,454	\$ 135,951	\$ -	\$ 66	\$ 250,471	\$ 2,857	\$ 208,573	\$ 32,529	\$ 11,136	\$ 256,095	\$ (1,431)	\$ (8,318)	\$ (9,749)
City Of Burlington	47,769	91,182	108,305	-	5,675	205,162	2,276	166,160	25,914	7,532	201,882	(1,141)	(2,008)	(3,149)
City Of Cavalier	38,382	73,264	87,022	-	98	160,384	1,829	133,508	20,822	21,570	177,729	(917)	(6,625)	(7,542)
City Of Ellendale	27,466	52,429	62,273	-	-	114,702	1,309	95,538	14,900	12,565	124,312	(660)	(3,161)	(3,821)
City Of Grand Forks	2,705,608	5,164,428	6,134,301	-	2,529,878	13,828,607	128,917	9,411,145	1,467,764	-	11,007,826	(64,610)	442,070	377,460
City Of Lincoln	108,211	206,550	245,342	-	42,248	494,140	5,156	376,399	58,703	7,266	447,524	(2,583)	8,947	6,364
City Of Powers Lake	29,896	57,067	67,783	-	4,485	129,335	1,425	103,992	16,219	16,867	138,503	(714)	(7,360)	(8,074)
City Of Surrey	19,561	37,338	44,350	-	17,725	99,413	932	68,041	10,612	41,157	120,742	(467)	(2,906)	(3,373)
City Of Thompson	14,259	27,216	32,328	-	1,095	60,639	679	49,598	7,735	6,074	64,086	(340)	689	349
City Of Watford City	402,437	768,165	912,426	-	449,128	2,129,719	19,175	1,399,829	218,318	-	1,637,322	(9,609)	78,481	68,872
City Of West Fargo	1,031,033	1,968,022	2,337,614	-	-	4,305,636	49,127	3,586,329	559,325	(193,231)	4,001,550	(24,620)	82,828	58,208
City Of Williston	2,793,729	5,332,633	6,334,094	-	629,658	12,296,385	133,115	9,717,663	1,515,569	1,162,412	12,528,759	(66,717)	(42,980)	(109,707)
Adams County	55,432	105,806	125,679	-	-	231,485	2,641	192,814	30,071	27,898	253,424	(1,321)	(6,230)	(7,551)
Benson County	35,830	68,393	81,237	-	5	149,636	1,707	124,832	19,438	28,374	174,151	(856)	(11,075)	(11,931)
Bowman County	46,102	88,000	104,525	-	-	192,525	2,197	160,360	25,010	22,181	209,748	(1,102)	(12,724)	(13,826)
Cass County	2,138,689	4,082,302	4,848,951	-	-	8,931,253	101,904	7,439,182	1,160,217	1,154,458	9,855,781	(51,074)	(64,553)	(115,627)
Dunn County	388,238	741,066	880,235	-	-	1,621,301	18,499	1,350,443	210,615	65,075	1,644,632	(9,274)	(38,429)	(47,703)
Foster County	43,706	83,426	99,093	-	-	182,519	2,083	152,027	23,710	(792)	177,028	(1,045)	2,026	961
Griggs County	36,656	69,968	83,108	-	-	153,076	1,747	127,503	19,885	20,535	169,670	(874)	(7,526)	(8,400)
Mckenzie County	1,146,346	2,188,130	2,599,058	-	31,423	4,818,611	54,621	3,987,432	621,881	288,688	4,952,622	(27,374)	(31,714)	(59,088)
Mclean County	268,921	513,314	609,713	-	3,255	1,126,282	12,814	935,412	145,887	136,635	1,230,748	(6,421)	(40,275)	(46,696)
Slope County	16,886	32,233	38,284	-	563	71,080	805	58,735	9,160	9,172	77,872	(404)	(5,062)	(5,466)
Stark County	480,209	916,616	1,088,756	-	-	2,005,372	22,881	1,670,352	260,508	141,171	2,094,912	(11,468)	(49,569)	(61,037)
Towner County	77,983	148,854	176,807	-	37,211	362,872	3,716	271,254	42,305	22,786	340,061	(1,864)	5,017	3,153
Walsh County	211,392	403,501	479,280	-	194,107	1,076,888	10,072	735,304	114,678	-	860,054	(5,047)	33,918	28,871
Ward County	1,277,286	2,438,067	2,896,933	-	3,445	5,337,445	60,860	4,442,893	692,915	199,386	5,396,054	(30,502)	(79,349)	(109,851)
Wells County	54,130	103,323	122,727	-	25,858	251,908	2,579	188,286	29,365	16,501	236,731	(1,294)	3,370	2,076
Williams County	1,493,063	2,849,939	3,385,154	-	5,385	6,240,478	71,141	5,193,448	809,971	461,671	6,536,231	(35,657)	(152,693)	(188,350)
Bismarck Rural Fire Protection	201,607	384,825	457,094	-	-	841,919	9,606	701,267	109,370	(8,511)	811,732	(4,813)	10,022	5,209
Williston Rural Fire Protection District #1	-	-	-	-	-	-	-	-	-	(2,196)	(2,196)	-	742	742
Attorney General's Office	1,084,625	2,070,319	2,459,121	-	-	4,529,440	51,680	3,772,744	588,398	526,802	4,939,624	(25,901)	(170,215)	(196,116)
Adjutant General ND National Guard	236,092	450,650	535,281	-	733	986,664	11,249	821,219	128,078	108,894	1,069,440	(5,638)	8,490	2,852
Law Enforcement with Prior Main Service System Total	\$ 16,571,507	\$ 31,631,480	\$ 37,571,825	\$ -	\$ 3,982,041	\$ 73,185,346	\$ 789,599	\$ 57,642,082	\$ 8,989,872	\$ 4,312,076	\$ 71,733,629	\$ (395,738)	\$ (66,182)	\$ (461,920)

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, 2021

**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 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 Beulah	\$ (12,615)	\$ 4,244	\$ 119,396	\$ -	\$ -	\$ 123,640	\$ 17,825	\$ 158,562	\$ 36,643	\$ 17,771	\$ 230,801	\$ 48,908	\$ (4,863)	\$ 44,045
City of Mandan	(57,486)	42,270	1,189,063	-	28,510	1,259,843	177,519	1,579,107	364,929	14,429	2,135,984	487,068	(7,210)	479,858
City of Dickinson	(191,912)	44,618	1,255,108	-	549	1,300,275	187,379	1,666,816	385,198	205,240	2,444,633	514,119	(83,935)	430,184
City Of Devils Lake	(604,302)	14,170	398,592	-	37,468	450,230	59,507	529,341	122,330	8,647	719,825	163,271	9,499	172,770
City of Berthold	(13,726)	932	26,200	-	2,251	29,383	3,912	34,795	8,041	348	47,096	10,733	628	11,361
City of Garrison	(572,503)	1,012	28,509	-	-	29,521	4,256	37,860	8,749	5,685	56,550	11,679	(1,558)	10,121
Barnes County	(165,553)	12,225	343,845	-	34,814	390,884	51,334	456,636	105,528	13,231	626,729	140,846	11,925	152,771
Morton County	(385,680)	28,474	801,039	-	82,984	912,497	119,589	1,063,800	245,842	17,816	1,447,047	328,124	47,704	375,828
Rolette County	(156,627)	11,564	325,308	-	36,220	373,092	48,566	432,018	99,839	2,021	582,444	133,255	13,978	147,233
Sargente County	(59,168)	4,369	122,888	-	-	127,257	18,346	163,199	37,715	17,988	237,248	50,336	(7,176)	43,160
Law Enforcement without Prior Main Service System Total	\$ (2,219,572)	\$ 163,878	\$ 4,609,948	\$ -	\$ 222,796	\$ 4,996,622	\$ 688,233	\$ 6,122,134	\$ 1,414,814	\$ 303,176	\$ 8,528,357	\$ 1,888,339	\$ (21,008)	\$ 1,867,331
Total PERS	\$ 1,041,820,257	\$ 50,235,577	\$ 1,205,104,271	\$ -	\$ 95,383,829	\$ 1,350,723,677	\$ 108,160,378	\$ 1,579,008,392	\$ 402,902,211	\$ 94,874,422	\$ 2,184,945,403	\$ 168,415,872	\$ 51,187	\$ 168,467,059

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 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
State Of ND Highway Patrolmen	\$ 23,295,192	\$ 515,653	\$ 44,346,775	\$ -	\$ -	\$ 44,862,428	\$ 2,033,963	\$ 49,086,426	\$ 8,630,224	\$ -	\$ 59,750,613	\$ 5,327,670	\$ -	\$ 5,327,670

**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 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
Job Service North Dakota	\$ (31,759,726)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 746,794	\$ -	\$ 746,794	\$ 1,812,767	\$ -	\$ 1,812,767

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, 2021

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, 2021

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

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, 2021

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

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, 2021

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

Death and Disability Benefits (Continued)

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, 2021

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, 2021

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%.

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.

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, 2021

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.

NOTE 3 NET PENSION LIABILITY

The net pension liabilities (assets) of the plans were measured as of July 1, 2021, 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	\$ 1,042,300,508
Judges System	(14,832,186)
Law Enforcement with Prior Main Service System ¹	16,571,507
Law Enforcement without Prior Main Service System	(2,219,572)
Highway Patrolmen's Retirement System	23,295,192
Retirement Plan for Employees of Job Service North Dakota	(31,759,726)

¹ Includes former National Guard members.

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, 2021

NOTE 4 ACTUARIAL ASSUMPTIONS

PERS and HPRS

The total pension liability was determined by an actuarial valuation as of July 1, 2021, using the following actuarial assumptions:

Inflation 2.25%

Salary Increase (Payroll Growth) PERS - 3.50% to 17.75%, including inflation; HPRS - Service-based table for members with less than five years of service and age-based table for members with more than five years of service.

Investment Rate of Return 7.00%

Mortality Rates PERS - Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.; HPRS - Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

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 7.00%; the municipal bond rate is 1.92% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 7.00% for June 30, 2021.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.92 (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 7.00% for June 30, 2021.

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, 2021

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

JSND

The total pension liability was determined by an actuarial valuation as of July 1, 2021, using the following actuarial assumptions:

JSND	
Inflation	2.25%.
Salary Increase (Payroll Growth)	3.50% per annum.
Investment Rate of Return	3.75%, net of investment expense, including inflation.
Cost of Living Adjustment	2.25% per annum.
Mortality Rates	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.
Discount Rate	3.75%

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, 2021

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, 2021 are summarized in the following tables:

PERS and HPRS

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	6.00%
International Equity	6.70%
Private Equity	9.50%
Domestic Fixed Income	0.73%
Global Real Assets	4.77%
Cash Equivalents	0.00%

JSND

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	5.50%
Core Fixed Income	0.07%
Limited Duration Fixed Income	-0.34%
Global Equity	5.24%
Diversified Short-Term Fixed Income	-0.21%
Short-Term Corporate Fixed Income	-0.89%
US High Yield	3.11%
Emerging Market Debt	5.26%

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, 2021, 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	4.7334
Judges	4.277
Law Enforcement With Prior Main System Service	6.7228
Law Enforcement Without Prior Main System Service	5.4903
Highway Patrolmen's Retirement System	5.2736
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, 2021

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, 2021 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
2022	\$ (118,196,455)	\$ (1,495,501)	\$ 3,030,412	\$ (624,893)	\$ (678,385)	\$ 102,443
2023	(183,750,401)	(625,137)	1,297,103	(662,601)	(1,072,294)	(396,831)
2024	(147,740,298)	(2,777,821)	762,458	(529,255)	(1,540,533)	(37,331)
2025	(375,732,298)	(2,743,619)	2,023,403	(967,761)	(8,340,448)	(415,075)
2026	-	-	(2,607,911)	(666,845)	(3,256,525)	-
Thereafter	-	-	(2,723,713)	-	-	-
Total	<u>\$ (825,419,452)</u>	<u>\$ (7,642,078)</u>	<u>\$ 1,781,752</u>	<u>\$ (3,451,355)</u>	<u>\$ (14,888,185)</u>	<u>\$ (746,794)</u>

NOTE 7 SENSITIVITY OF THE COLLECTIVE NET PENSION LIABILITY TO THE DISCOUNT RATE

The following presents the collective net pension liabilities calculated using discount rates of 7.00% (PERS), 7.00% (HPRS), and 3.75% (JSND), respectively, as well as what the collective net pension liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%, 6.00%, and 2.75%, respectively) or 1-percentage-point higher (8.00%, 8.00%, and 4.75%, respectively) than the current rate:

	Current Single Discount Rate		
	1% Decrease	Assumption	1% Increase
	6.00%	7.00%	8.00%
Main	\$ 1,657,608,174	\$ 1,042,300,546	\$ 529,960,252
Judges	(9,893,629)	(14,832,186)	(19,086,450)
Law Enforcement with prior Main Service	38,785,445	16,571,509	(1,254,318)
Law Enforcement without prior Main Service	274,463	(2,219,572)	(4,130,143)
Total PERS	<u>\$ 1,686,774,453</u>	<u>\$ 1,041,820,297</u>	<u>\$ 505,489,341</u>
	Current Single Discount Rate		
	1% Decrease	Assumption	1% Increase
	6.00%	7.00%	8.00%
Highway Patrol	\$ 40,084,617	\$ 23,295,192	\$ 9,514,031
	Current Single Discount Rate		
	1% Decrease	Assumption	1% Increase
	2.75%	3.75%	4.75%
Job Service	\$ (25,184,835)	\$ (31,759,726)	\$ (37,379,068)

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
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NOTE 8 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, 2021. The supporting actuarial information is included in the June 30, 2021, 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, 2021, and the related notes, and have issued a report thereon dated January 28, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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 28, 2022