

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2022



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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 Audit of the Schedules

Opinions

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, 2022, 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, 2022 (specified column totals), included in the accompanying schedules of pension amounts by employer of the Plans, and the related notes.

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 expenses for the total of all participating entities for the Plans as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2022, and our report thereon, dated December 8, 2022, expressed an unmodified opinion on those financial statements.

Governor Doug Burgum
Scott Miller, Executive Director
North Dakota Public Employees Retirement System

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Restriction on Use

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

Governor Doug Burgum
Scott Miller, Executive Director
North Dakota Public Employees Retirement System

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 2022, 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 the System's 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

CliftonLarsonAllen LLP

Baltimore, Maryland
January 30, 2023

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

MAIN SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 173,180	0.014919%
City Of Ashley	129,795	0.011181%
City Of Beach	286,270	0.024661%
City Of Belfield	95,798	0.008252%
City of Berthold	49,966	0.004304%
City of Beulah	617,772	0.053218%
City Of Bottineau	557,643	0.048038%
City Of Bowman	626,434	0.053964%
City Of Burlington	189,277	0.016305%
City Of Carrington	652,854	0.056240%
City of Carson	83,844	0.007223%
City Of Cavalier	593,396	0.051118%
City Of Cooperstown	195,955	0.016880%
City Of Crosby	208,910	0.017997%
City Of Devils Lake	1,563,463	0.134684%
City of Dickinson	5,329,150	0.459078%
City of Dodge	92,774	0.007992%
City Of Drayton	218,426	0.018816%
City Of Elgin	70,902	0.006108%
City Of Ellendale	327,464	0.028209%
City Of Emerado	92,150	0.007938%
City Of Fargo	38,749,407	3.338059%
City Of Finley	100,188	0.008631%
City Of Glenburn	27,760	0.002391%
City Of Grafton	1,280,774	0.110332%
City Of Grand Forks	18,484,767	1.592366%
City Of Granville	53,166	0.004580%
City of Grenora	104,064	0.008965%
City Of Gwinner	173,734	0.014966%
City Of Halliday	147,976	0.012747%
City Of Hankinson	211,150	0.018189%
City Of Harvey	541,789	0.046672%
City Of Harwood	99,728	0.008591%
City Of Hatton	46,372	0.003995%
City Of Jamestown	5,786,381	0.498466%
City Of Kenmare	175,452	0.015114%
City Of Killdeer	909,194	0.078322%
City of Kindred	171,926	0.014811%
City Of Kulm	88,572	0.007630%
City of Lakota	253,353	0.021825%
City Of Lamoure	206,619	0.017799%
City Of Larimore	186,502	0.016066%
City Of Lidgerwood	83,487	0.007192%
City Of Lincoln	253,388	0.021828%
City Of Linton	272,153	0.023445%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lisbon	567,063	0.048850%
City Of Maddock	146,258	0.012599%
City Of Mapleton	199,021	0.017145%
City Of Mcclusky	32,250	0.002778%
City Of Mcville	115,009	0.009907%
City Of Medora	282,267	0.024316%
City Of Michigan	57,732	0.004973%
City of Minot	9,104,099	0.784271%
City Of Minto	87,827	0.007566%
City Of Mohall	169,967	0.014642%
City Of Mott	116,226	0.010012%
City Of Napoleon	170,766	0.014711%
City Of New England	106,942	0.009212%
City Of New Rockford	205,843	0.017732%
City Of New Salem	132,526	0.011416%
City of New Town	1,083,057	0.093300%
City Of Northwood	287,610	0.024776%
City Of Oakes	586,778	0.050548%
City Of Park River	479,148	0.041276%
City Of Pembina	10,000	0.000861%
City Of Powers Lake	42,726	0.003681%
City Of Ray	223,554	0.019258%
City of Regent	59,546	0.005130%
City Of Rhame	69,371	0.005976%
City of Richardton	39,809	0.003429%
City Of Rolla	469,413	0.040437%
City Of Rugby	638,685	0.055019%
City Of Sherwood	33,656	0.002899%
City Of Stanley	809,381	0.069724%
City Of Surrey	140,639	0.012115%
City Of Thompson	149,331	0.012864%
City Of Tioga	1,087,672	0.093697%
City Of Towner	114,116	0.009830%
City Of Underwood	97,656	0.008413%
City Of Valley City	503,176	0.043346%
City of Velva	206,741	0.017810%
City Of Wahpeton	2,652,990	0.228541%
City Of Walhalla	310,927	0.026785%
City Of Watford City	2,707,839	0.233266%
City Of West Fargo	10,474,195	0.902297%
City Of Westhope	161,706	0.013930%
City Of Williston	12,735,473	1.097094%
City Of Wilton	140,762	0.012126%
City of Wishek	260,264	0.022420%
Adams County	602,506	0.051903%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Barnes County	2,744,712	0.236443%
Benson County	1,323,344	0.113999%
Billings County	5,626,587	0.484701%
Bottineau County	3,434,630	0.295875%
Bowman County	1,129,329	0.097286%
Burke County	1,666,091	0.143525%
Burleigh County	18,072,350	1.556839%
Cass County	17,294,588	1.489838%
Cavalier County	3,438,731	0.296229%
Dickey County	1,569,185	0.135177%
Divide County	2,278,975	0.196322%
Dunn County	4,477,105	0.385679%
Eddy County	925,721	0.079746%
Emmons County	2,559,445	0.220483%
Foster County	918,722	0.079143%
Golden Valley County	940,078	0.080983%
Grand Forks County	15,317,451	1.319518%
Grant County	978,396	0.084284%
Griggs County	541,067	0.046610%
Hettinger County	1,135,945	0.097856%
Lamoure County	1,983,542	0.170872%
Logan County	593,363	0.051115%
Mchenry County	1,104,557	0.095152%
Mcintosh County	849,068	0.073143%
Mckenzie County	9,070,378	0.781366%
Mclean County	4,183,516	0.360388%
Mercer County	3,895,186	0.335550%
Morton County	6,484,104	0.558572%
Mountrail County	7,870,319	0.677987%
Nelson County	1,785,212	0.153787%
Oliver County	874,685	0.075350%
Pembina County	2,546,692	0.219384%
Pierce County	2,116,397	0.182317%
Ramsey County	5,379,274	0.463396%
Ransom County	1,931,723	0.166408%
Renville County	1,320,966	0.113794%
Richland County	6,633,921	0.571478%
Rolette County	1,030,105	0.088738%
Sargent County	712,000	0.061335%
Sheridan County	642,145	0.055317%
Slope County	1,134,937	0.097769%
Stark County	4,160,934	0.358443%
Steele County	946,036	0.081496%
Stutsman County	7,119,022	0.613267%
Towner County	1,290,768	0.111193%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Trail County	3,774,913	0.325189%
Walsh County	2,394,286	0.206255%
Ward County	10,552,942	0.909081%
Wells County	1,875,359	0.161552%
Williams County	12,723,740	1.096084%
Cavalier County Health Dist	174,821	0.015060%
Central Valley Health Unit	1,213,699	0.104554%
City-County Health District	668,150	0.057558%
Custer Health Unit	1,478,493	0.127364%
Dickey County Health District	292,339	0.025183%
Emmons County Public Health	155,714	0.013414%
First District Health Unit	2,323,001	0.200114%
Garrison Diversion Conservancy District	2,128,991	0.183401%
Kidder County District Health Unit	102,902	0.008864%
Lake Region District Health Unit	1,175,863	0.101294%
McIntosh District Health Unit	137,481	0.011843%
Nelson-Griggs District Health Unit	209,407	0.018039%
Rolette County Public Health	656,601	0.056563%
Sargent County District Health Unit	156,496	0.013481%
Southwestern District Health Unit	1,678,976	0.144635%
Towner County Public Health Unit	131,561	0.011333%
Trail District Health Unit	206,551	0.017793%
Upper Missouri Health Unit	1,534,234	0.132166%
Walsh County Health District	378,920	0.032642%
Wells County Dist Health Unit	265,225	0.022848%
Agassiz Water Users District	189,064	0.016287%
Barnes County Soil Conservation District	72,604	0.006254%
Bowman City Park Board	116,539	0.010039%
Burleigh County Council On Aging	972,704	0.083793%
Burleigh County Soil Conservation District	263,243	0.022677%
Carnegie Regional Library	92,450	0.007964%
Cass County Soil Conservation District	230,575	0.019863%
Cass County Water Resource District	226,386	0.019502%
Cavalier County Job Development Authority	54,807	0.004721%
Central Plains Water District	273,672	0.023575%
City Of Bottineau Park Board	110,582	0.009526%
Consolidated Waste Ltd	168,858	0.014546%
Devils Lake Park Board	369,750	0.031852%
Dunseith Community Nursing Home	702,798	0.060542%
Eddy County Soil Conservation District	20,800	0.001792%
Emmons County Soil Conservation District	42,116	0.003628%
Fargo Park District	4,591,438	0.395528%
Foster County Soil Conservation District	91,529	0.007885%
Grafton Park District	203,740	0.017551%
Grand Forks County Water Resource District	111,952	0.009644%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Grand Forks Park District	2,288,183	0.197115%
Grand Forks Public Library	1,023,212	0.088144%
Grand Forks-E Grand Forks Metropolitan Planning	212,415	0.018298%
Greater Ramsey Water District	419,778	0.036162%
Griggs County Public Library	30,183	0.002600%
James River Soil Conservation District	27,159	0.002340%
James River Valley Library System	436,692	0.037619%
Jamestown Parks And Recreation District	714,281	0.061532%
Jamestown Regional Airport	235,497	0.020287%
Kindred Park District	16,640	0.001433%
Lake Metigoshe Recreation Service District	175,748	0.015140%
Logan County Soil Conservation District	75,282	0.006485%
Mercer County Soil Conservation District	128,666	0.011084%
Minot Park District	1,688,770	0.145479%
Minot Rural Fire Department	272,112	0.023441%
Municipal Airport Authority of the City of Fargo	1,199,086	0.103295%
North Central Soil Conservation District	48,059	0.004140%
North Dakota Firefighters Association	192,849	0.016613%
Park District - City of New Rockford	49,309	0.004248%
R & T Water Supply Commerce Authority	558,042	0.048072%
Ramsey County Housing Authority	216,457	0.018647%
Ramsey County Soil Conservation District	91,280	0.007863%
Ramsey County Water Resource District	23,884	0.002057%
Ransom County Soil Cons Dist	105,684	0.009104%
Rolette County Soil Conservation District	40,554	0.003494%
Sheridan County Soil Conservation District	22,960	0.001978%
Southeast Region Career & Technology Center	121,831	0.010495%
Southeast Water Users District	545,435	0.046986%
Southwest Water Authority	2,658,283	0.228997%
Stark County Council on Aging/Elder Care	699,612	0.060268%
Stutsman County Housing Authority	364,254	0.031379%
Tioga Park District	70,979	0.006114%
Trail County Job Development Authority	109,602	0.009442%
Trail County Water Resource District	31,350	0.002701%
Tri-Cities Joint Job Development Authority	187,090	0.016117%
Valley City Park District	474,920	0.040912%
Wahpeton Park Board	555,629	0.047865%
Walsh County Housing Authority	30,420	0.002621%
Walsh County Job Development Authority	40,719	0.003508%
Walsh County Water Resource District	21,009	0.001810%
Ward County Water Resource District	37,594	0.003239%
Watford City Park District	1,254,077	0.108032%
West Fargo Park District	1,526,014	0.131458%
Western & Central Stark Soil Conservation District	159,848	0.013770%
Western Area Water Supply Authority	862,429	0.074294%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Williams County Soil Conservation District	224,995	0.019382%
Williston Housing Authority	286,389	0.024671%
Anamoose Public School District #14	250,268	0.021559%
Apple Creek Elementary School	36,564	0.003150%
Beach Public School District #3	822,062	0.070816%
Belcourt School District #7	6,210,308	0.534986%
Belfield Public School #13	439,725	0.037880%
Beulah Public School #27	1,091,647	0.094040%
Billings County School District	401,839	0.034616%
Bismarck Public Schools	31,379,085	2.703144%
Bottineau Public School	1,449,411	0.124859%
Bowman County School District #1	923,929	0.079592%
Burke Central School	148,976	0.012834%
Burleigh County Special Education Unit	66,986	0.005770%
Carrington School District #49	676,377	0.058266%
Cavalier Public Schools	550,268	0.047403%
Center Stanton Public School	251,498	0.021665%
Central Cass Public School District #7	1,559,802	0.134369%
Central Regional Education Association	702,944	0.060555%
Dakota Prairie Public School	685,396	0.059043%
Devils Lake Public School	3,187,179	0.274559%
Dickinson Public Schools	8,174,898	0.704225%
Divide County School Dist #1	831,947	0.071668%
Drake Public School District	236,542	0.020377%
Drayton Public School #19	485,371	0.041812%
Dunseith School District #1	1,967,726	0.169509%
East Central Special Education Unit	544,774	0.046929%
Elgin/New Leipzig Public School	179,954	0.015502%
Ellendale Public School District #40	467,219	0.040248%
Enderlin Area School District #24	591,277	0.050935%
Fairmount Public School	188,048	0.016199%
Fargo Public Schools	27,461,900	2.365699%
Fort Totten School District # 30	410,864	0.035394%
Garrison Public School District #51	697,217	0.060062%
Glen Ullin Public School #48	319,463	0.027520%
Glenburn School District	386,169	0.033266%
Grafton Public School District #3	1,468,493	0.126503%
Great Northwest Education Cooperative	621,087	0.053503%
Halliday Public School	116,014	0.009994%
Harvey Public School Dist #38	755,613	0.065092%
Hazen Public School District #3	690,391	0.059474%
Hillsboro Public School	554,151	0.047737%
James River Multidistrict Special Education Unit	543,883	0.046853%
Jamestown Public School District #1	3,460,886	0.298137%
Kenmare Public School District #28	615,175	0.052994%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Killdeer Public School #16	1,015,774	0.087504%
Kindred Public School District #2	670,162	0.057731%
Kulm Public School District #7	286,744	0.024701%
Lake Region Special Education Unit	540,483	0.046560%
Lakota Public School District # 66	281,761	0.024272%
Lamoure School District #8	509,907	0.043926%
Larimore Public School District #44	568,677	0.048989%
Leeds Public School District 6	289,131	0.024907%
Lewis & Clark Public Schools	867,278	0.074711%
Lidgerwood Public School	455,483	0.039237%
Linton Public School District #36	404,656	0.034859%
Lisbon Public School	956,382	0.082387%
Lonetree Special Education Unit	19,152	0.001650%
Mandan Public School District #1	9,717,212	0.837087%
Mandaree Public School #36	970,316	0.083588%
Manvel Public School	345,301	0.029746%
Maple Valley School District	236,489	0.020372%
Mapleton Public School	274,378	0.023636%
Max Public School	401,836	0.034616%
Mccusky Public Schools	168,827	0.014544%
Mckenzie Cty Public School #1	3,824,738	0.329481%
Medina Public School District #3	412,009	0.035492%
Midkota School	288,997	0.024896%
Midway Public School District #128	330,366	0.028459%
Milnor Public School District #2	414,464	0.035704%
Minot Public School District #1	18,976,516	1.634728%
Minto Public School District #20	441,065	0.037995%
Mohall Lansford Sherwood School	511,783	0.044087%
Mott/Regent School Dist #1	453,293	0.039049%
Mt Pleasant School Dist #4	526,578	0.045362%
Napoleon Public School District #2	354,952	0.030577%
Nedrose Public School	861,254	0.074193%
New Rockford Sheyenne Public School	370,991	0.031959%
New Salem Almont School District #49	581,601	0.050102%
New Town Public School District	2,495,605	0.214983%
Newburg United Public School	299,620	0.025811%
North Border School District # 100	755,718	0.065101%
North Sargent School District #3	414,914	0.035743%
North Valley Career & Technology Center	215,200	0.018538%
Northern Cass School District # 97	912,656	0.078621%
Northern Plains Special Ed Unit	151,168	0.013022%
Oakes Public Schools	531,414	0.045779%
Oberon Public School #16	166,000	0.014300%
Oliver-Mercer Special Education Unit	497,243	0.042835%
Park River Area School District	712,068	0.061341%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Peace Garden Special Services	444,392	0.038282%
Pembina Special Education Cooperative	80,189	0.006908%
Pingree-Buchanan School District	226,848	0.019542%
Richland School District # 44	407,239	0.035082%
Rolette Public School	297,679	0.025643%
Rugby Public School District #5	933,527	0.080418%
Rural Cass Special Education Unit	250,755	0.021601%
Sargent Central Public School District #6	279,456	0.024074%
Sawyer Public School	293,468	0.025281%
Sheyenne Valley Career And Tech Center	150,505	0.012965%
Sheyenne Valley Special Education Unit	956,048	0.082359%
Solen Public School Dist #3	663,412	0.057149%
Souris Valley Special Services	544,582	0.046913%
South Central Prairie Special Education Unit	135,813	0.011700%
South East Education Cooperative	1,458,859	0.125673%
South Heart Public School District #9	489,280	0.042149%
South Prairie School District #70	775,337	0.066791%
St John School District #3	1,189,829	0.102498%
Stanley Community Public School District # 2	1,676,987	0.144464%
Surrey Schools	624,669	0.053812%
Sw Special Education Unit	103,544	0.008920%
Tgu School District #60	1,815,623	0.156406%
Thompson Public School	436,452	0.037598%
Tioga Public School District #15	1,123,776	0.096807%
Turtle Lake Mercer School District #72	417,276	0.035946%
Underwood School District #8	498,106	0.042909%
United Public School District # 7	1,095,303	0.094355%
Valley City Public School	914,979	0.078821%
Velva Public School	476,212	0.041023%
Wahpeton Public School District 37	1,705,676	0.146935%
Warwick Public School	710,069	0.061169%
Washburn Public School	432,543	0.037261%
West Fargo Public School #6	20,921,801	1.802304%
West River Student Services	191,148	0.016466%
Westhope Public School #17	368,358	0.031732%
White Shield School Dist #85	1,016,953	0.087605%
Williston Basin School District #7	9,844,605	0.848061%
Wilmac Multidistrict Special Education Unit	1,128,806	0.097241%
Wilton Public School District	435,045	0.037477%
Yellowstone School District # 14	300,615	0.025896%
Zeeland Public Schools	94,110	0.008107%
Attorney General's Office	11,864,133	1.022033%
Bank Of North Dakota	10,429,137	0.898416%
Beef Commission	252,103	0.021717%
Bismarck State College	5,008,584	0.431463%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Board Of Medical Examiners	327,984	0.028254%
Board Of Pharmacy	282,456	0.024332%
Central Services	1,259,376	0.108489%
Department Of Transportation	59,887,492	5.158995%
Dickinson State University	2,083,805	0.179509%
Education Standards & Practice	528,612	0.045537%
Electrical Board	1,660,998	0.143086%
Housing Finance Agency	3,004,869	0.258854%
Information Technology Dept	34,267,533	2.951969%
Insurance Department	2,328,343	0.200575%
Job Service North Dakota	9,178,143	0.790649%
Lake Region State College	2,173,223	0.187212%
Land Department	2,036,343	0.175420%
Legislative Council	3,439,213	0.296270%
Mayville State University	3,078,490	0.265196%
Mill & Elevator Association	9,733,537	0.838493%
Minot State University	5,319,763	0.458270%
ND Board Of Nursing	722,435	0.062234%
ND Public Employees Retirement System	2,078,096	0.179017%
ND Soybean Council	435,223	0.037492%
ND St College Of Science	5,056,741	0.435612%
ND State Board Of Accountancy	112,968	0.009732%
ND State Board Of Cosmetology	84,288	0.007261%
ND State Plumbing Board	423,444	0.036477%
ND System Information Technology Services	2,360,489	0.203344%
ND University System Office	1,116,822	0.096208%
North Dakota State University	32,416,769	2.792535%
Office Of Management & Budget	3,325,316	0.286459%
Public Finance Authority	211,410	0.018212%
Real Estate Commission	245,898	0.021183%
Retirement & Investment Office	1,744,310	0.150263%
Rough Rider Industries	1,587,180	0.136727%
State Auditor's Office	3,881,833	0.334400%
State Board Of Law Examiners	347,112	0.029902%
State Fair Association	1,084,960	0.093464%
University Of North Dakota	40,265,956	3.468702%
Valley City State University	2,174,178	0.187294%
Williston State College	1,137,147	0.097959%
Workforce Safety & Insurance	14,763,003	1.271756%
Adjutant General ND National Guard	10,667,472	0.918947%
Aeronautics Commission	476,500	0.041048%
Career & Technical Education	2,075,393	0.178784%
Commission On Legal Counsel For Indigents	2,424,378	0.208848%
Department Of Commerce	4,017,885	0.346120%
Department Of Corrections And Rehabilitation	8,408,606	0.724357%

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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Department Of Corrections Transitional Services	2,333,850	0.201049%
Department Of Financial Institutions	2,227,735	0.191908%
Department Of Human Services	86,360,109	7.439472%
Dept Of Agriculture	4,733,804	0.407792%
Facility Management	1,756,531	0.151316%
Field Services Division	8,466,570	0.729351%
Game & Fish Department	11,924,342	1.027220%
Governor's Office	\$1,333,667	0.114888%
Heart River Correctional Center	936,940	0.080712%
Highway Patrol	1,781,132	0.153435%
Historical Society	4,397,471	0.378819%
Indian Affairs Commission	220,399	0.018986%
Industrial Commission	7,045,931	0.606970%
James River Correctional Ctr	8,342,839	0.718692%
Juvenile Services - DOCR	1,520,786	0.131008%
Life Skills and Transition Center	11,631,974	1.002034%
Mental Health	9,275,806	0.799062%
Milk Marketing Board	61,500	0.005298%
ND Barley Council	152,004	0.013094%
ND Corn Utilization Council	165,300	0.014240%
ND Council On The Arts	346,399	0.029840%
ND Department Of Health	14,757,166	1.271253%
ND Department Of Labor	582,040	0.050140%
ND Oilseed Council	35,640	0.003070%
ND Securities Department	652,512	0.056211%
ND State Library	1,147,825	0.098879%
ND Supreme Court	19,806,106	1.706193%
ND Veterans Home	4,703,094	0.405147%
ND Wheat Commission	481,432	0.041473%
ND Youth Correctional Center	2,452,579	0.211277%
North Dakota State Hospital	16,163,569	1.392407%
Office Of Administrative Hearings	461,957	0.039795%
Parks & Recreation Department	3,683,473	0.317312%
Protection & Advocacy Project	1,801,153	0.155160%
Public Instruction	4,823,968	0.415560%
Public Service Commission	2,931,261	0.252513%
Racing Commission	139,014	0.011975%
School For The Blind	888,379	0.076529%
SCHOOL FOR THE DEAF	1,360,571	0.117206%
Secretary Of State	1,550,252	0.133546%
State Penitentiary	10,581,525	0.911543%
State Seed Department	1,476,562	0.127198%
State Treasurer's Office	490,320	0.042239%
Tax Department	6,504,523	0.560331%
Veterans Affairs Department	489,965	0.042208%
Water Commission	5,954,521	0.512951%
Total:	\$ 1,160,836,487	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, 2022

JUDGES SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	\$ 8,729,372	100.000000%

**LAW ENFORCEMENT WITH PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Bowman	\$ 220,833	0.341075%
City Of Burlington	186,918	0.288694%
City Of Cavalier	\$153,971	0.237807%
City Of Ellendale	107,014	0.165282%
City of Grafton	353,258	0.545605%
City of Grand Forks	10,358,225	15.998218%
City of Lincoln	439,970	0.679531%
City Of Powers Lake	45,600	0.070429%
City of Surrey	138,505	0.213920%
City Of Thompson	58,520	0.090384%
City of Watford City	1,593,057	2.460467%
City of West Fargo	4,181,134	6.457737%
City Of Williston	10,601,779	16.374386%
Adams County	266,200	0.411144%
Benson County	233,950	0.361334%
Billings County	389,714	0.601911%
Bowman County	200,585	0.309802%
Cass County	8,511,142	13.145409%
Dunn County	1,316,538	2.033385%
Foster County	168,342	0.260003%
Griggs County	146,336	0.226015%
Mckenzie County	4,298,498	6.639005%
Mclean County	1,168,125	1.804162%
Slope County	63,300	0.097766%
Stark County	1,867,494	2.884334%
Towner County	251,982	0.389185%
Walsh County	707,092	1.092099%
Ward County	4,321,459	6.674468%
Wells County	194,202	0.299944%
Williams County	5,541,397	8.558655%
Bismarck Rural Fire Protection	803,113	1.240403%
Attorney General's Office	4,957,045	7.656127%
Adjutant General ND National Guard	900,819	1.391310%
Total:	\$ 64,746,117	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, 2022

**LAW ENFORCEMENT WITHOUT PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Berthold	\$ 71,012	0.507389%
City of Beulah	\$301,446	2.153865%
City Of Devils Lake	1,104,560	7.892204%
City of Dickinson	3,570,283	25.510068%
City of Garrison	121,086	0.865173%
City of Mandan	3,180,214	22.722982%
City Of Valley City	709,543	5.069763%
Barnes County	996,893	7.122911%
Morton County	2,023,713	14.459654%
Rolette County	918,484	6.562670%
Sargent County	307,557	2.197529%
Municipal Airport Authority of the City of Fargo	690,793	4.935793%
Total:	\$ 13,995,584	100.000000%

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Of ND Highway Patrolmen	\$ 12,267,230	100.000000%

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

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	\$ 61,332	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, 2022

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 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	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	\$ 429,677	\$ 2,242	\$ 256,953	\$ 15,726	\$ 34,090	\$ 309,011	\$ 8,208	\$ 159,297	\$ 8,217	\$ 175,722	\$ 56,659	\$ 15,330	\$ 71,989
City Of Ashley	322,020	1,680	192,573	11,786	5,884	211,923	6,151	119,385	8,522	134,058	42,463	(83)	42,380
City Of Beach	710,253	3,704	424,742	25,995	41,042	495,483	13,567	263,316	13,802	290,685	93,658	13,588	107,246
City Of Belfield	237,663	1,241	142,126	8,698	-	152,065	4,540	88,110	220,542	313,192	31,338	(101,189)	(69,851)
City of Berthold	123,958	647	74,129	4,537	25,041	104,354	2,368	45,956	6,060	54,384	16,345	5,813	22,158
City of Beulah	1,532,714	7,994	916,585	56,097	364,126	1,344,802	29,277	568,232	-	597,509	202,112	156,444	358,556
City Of Bottineau	1,383,526	7,218	827,369	50,637	88,747	973,971	26,428	512,923	41,208	580,559	182,437	88,364	270,801
City Of Bowman	1,554,199	8,107	929,434	56,883	16,815	1,011,239	29,688	576,198	83,570	689,456	204,947	(21,147)	183,800
City Of Burlington	469,595	2,449	280,825	17,187	28,178	328,639	8,970	174,096	20,654	203,720	61,925	(1,051)	60,874
City Of Carrington	1,619,749	8,449	968,634	59,282	91,147	1,127,512	30,940	600,499	87,238	718,677	213,589	(13,884)	199,705
City of Carson	208,027	1,087	124,403	7,614	1,610	134,714	3,974	77,123	1,420	82,517	27,429	676	28,105
City Of Cavalier	1,472,232	7,680	880,417	53,883	113,277	1,055,257	28,122	545,810	12,930	586,862	194,136	28,467	222,603
City Of Cooperstown	486,155	2,536	290,728	17,793	37,610	348,667	9,286	180,235	17,163	206,684	64,106	3,535	67,641
City Of Crosby	518,326	2,703	309,966	18,971	46,599	378,239	9,901	192,162	10,027	212,090	68,350	4,911	73,261
City Of Devils Lake	3,878,989	20,235	2,319,692	141,970	192,052	2,673,949	74,095	1,438,081	5,162	1,517,338	511,503	113,201	624,704
City of Dickinson	13,221,752	68,969	7,906,802	483,913	1,880,173	10,339,857	252,558	4,901,780	-	5,154,338	1,743,490	1,114,648	2,858,138
City of Dodge	230,175	1,201	137,648	8,424	43,300	190,573	4,397	85,334	484	90,215	30,352	18,300	48,652
City Of Drayton	541,913	2,827	324,072	19,834	215,901	562,634	10,351	200,907	136,025	347,283	71,458	(3,174)	68,284
City Of Elgin	175,914	918	105,199	6,438	6,746	119,301	3,360	65,218	9,288	77,866	23,196	(823)	22,373
City Of Ellendale	812,438	4,238	485,850	29,735	31,578	551,401	15,519	301,200	59,633	376,352	107,132	(13,491)	93,641
City Of Emerado	228,620	1,193	136,718	8,367	15,966	162,244	4,367	84,758	22,523	111,648	30,148	(308)	29,840
City Of Fargo	96,138,322	501,486	57,492,132	3,518,641	1,299,637	62,811,896	1,836,408	35,641,939	425,044	37,903,391	12,677,303	962,395	13,639,698
City Of Fessenden	-	-	-	-	471	471	-	-	20,791	20,791	-	(10,173)	(10,173)
City Of Finley	248,579	1,295	148,654	9,088	26,238	185,285	4,748	92,157	6,830	103,735	32,779	2,359	35,138
City Of Glenburn	68,862	359	41,181	2,520	264	44,324	1,315	25,530	49,419	76,264	9,080	(13,610)	(4,530)
City Of Grafton	3,177,635	16,575	1,900,273	116,301	8,731	2,041,880	60,698	1,178,064	607,701	1,846,463	419,019	(164,037)	254,982
City Of Grand Forks	45,861,201	239,225	27,425,673	1,678,510	1,609,579	30,952,987	876,028	17,002,399	7,969,594	25,848,021	6,047,499	(2,118,888)	3,928,611
City Of Granville	131,907	689	78,882	4,828	81,693	166,092	2,520	48,903	51,169	102,592	17,393	6,624	24,017
City of Grenora	258,198	1,346	154,406	9,450	36,677	201,879	4,932	95,723	24,515	125,170	34,047	16,880	50,927
City Of Gwinner	431,031	2,247	257,763	15,776	8,178	283,964	8,233	159,799	4,545	172,577	56,840	(3,719)	53,121
City Of Halliday	367,122	1,915	219,544	13,437	18,923	253,819	7,013	136,105	3,515	146,633	48,410	4,351	52,761
City Of Hankinson	523,855	2,734	313,273	19,173	43,937	379,117	10,007	194,212	90,841	295,060	69,078	(11,840)	57,238
City Of Harvey	1,344,185	7,012	803,842	49,197	3,727	863,778	25,676	498,338	113,280	637,294	177,252	(28,220)	149,032
City Of Harwood	247,427	1,290	147,965	9,056	4,236	162,547	4,726	91,730	76,210	172,666	32,628	(17,859)	14,769
City Of Hatton	115,059	600	68,807	4,211	7,697	81,315	2,198	42,656	41,153	86,007	15,172	(12,423)	2,749
City Of Jamestown	14,356,153	74,886	8,585,191	525,432	220,606	9,406,115	274,227	5,322,343	46,403	5,642,973	1,893,077	27,386	1,920,463
City Of Kenmare	435,293	2,270	260,312	15,932	35,557	314,071	8,315	161,379	166,479	336,173	57,401	(47,905)	9,496
City Of Killdeer	2,255,726	11,766	1,348,957	82,559	159,276	1,602,558	43,088	836,279	174,874	1,054,241	297,452	(20,656)	276,796
City of Kindred	426,567	2,266	255,093	15,612	99,590	372,521	8,148	158,144	1,011	167,303	56,250	42,196	98,446
City Of Kulm	219,749	1,147	131,413	8,043	3,224	143,827	4,198	81,469	1,192	86,859	28,977	(2,635)	26,342
City of Lakota	628,575	3,279	375,897	23,006	36,879	439,061	12,007	233,035	15,060	260,102	82,887	7,601	90,488
City Of Lamoure	512,623	2,674	306,556	18,762	87,535	415,527	9,792	190,048	16,698	216,538	67,597	15,273	82,870
City Of Larimore	462,711	2,415	276,708	16,935	27,789	323,847	8,839	171,544	6,267	186,650	61,016	14,495	75,511
City Of Lidgerwood	207,134	1,081	123,869	7,581	2,129	134,660	3,957	76,792	5,278	81,327	27,314	894	28,208
City Of Lincoln	628,661	3,280	375,948	23,009	47,294	449,531	12,009	233,067	213,433	458,509	82,899	(69,779)	13,120

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, 2022

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	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 Linton	675,232	3,523	403,798	24,713	15,437	447,471	12,898	250,333	2,329	265,560	89,040	2,836	91,876
City Of Lisbon	1,406,913	7,337	841,354	51,493	89,777	989,961	26,874	521,593	14,798	563,265	185,525	34,672	220,197
City Of Maddock	362,860	1,892	216,995	13,281	48,239	280,407	6,931	134,525	26,207	167,663	47,848	4,583	52,431
City Of Mapleton	493,787	2,575	295,292	18,073	122,088	438,028	9,432	183,065	47,110	239,607	65,113	19,882	84,995
City Of McClusky	80,008	418	47,846	2,928	41,864	93,056	1,528	29,662	33,626	64,816	10,550	(732)	9,818
City Of Mcville	285,328	1,488	170,630	10,443	19,901	202,462	5,450	105,781	13,650	124,881	37,625	1,683	39,308
City Of Medora	700,317	3,654	418,800	25,631	47,019	495,104	13,377	259,633	28,663	301,673	92,346	(214)	92,132
City Of Michigan	143,226	746	85,651	5,242	4,014	95,653	2,736	53,099	14,260	70,095	18,888	(2,597)	16,291
City Of Minot	22,587,527	117,824	13,507,674	826,698	5,176,682	19,628,878	431,461	8,374,010	-	8,805,471	2,978,509	2,239,697	5,218,206
City Of Minto	217,906	1,137	130,311	7,975	12,884	152,307	4,162	80,786	15,799	100,747	28,735	(969)	27,766
City Of Mohall	421,699	2,199	252,182	15,434	13,930	283,745	8,055	156,339	25,976	190,370	55,608	(1,907)	53,701
City Of Mott	288,352	1,504	172,439	10,554	6,814	191,311	5,508	106,903	27,011	139,422	38,024	(4,850)	33,174
City Of Napoleon	423,687	2,210	253,371	15,507	7,087	278,175	8,093	157,076	8,565	173,734	55,869	1,596	57,465
City Of Neche	-	-	-	-	248	248	-	-	57,680	57,680	-	(16,341)	(16,341)
City Of New England	265,312	1,385	158,660	9,710	678	170,433	5,068	98,361	3,000	106,429	34,985	(1,135)	33,850
City Of New Leipzig	-	-	-	-	3,327	3,327	-	-	37,683	37,683	-	(11,342)	(11,342)
City Of New Rockford	510,693	2,664	305,402	18,691	1,599	328,356	9,755	189,332	30,318	229,405	67,342	(8,568)	58,774
City Of New Salem	328,788	1,715	196,620	12,034	25,078	235,447	6,280	121,894	23,759	151,933	43,356	1,153	44,509
City Of New Town	2,687,102	14,017	1,606,927	98,347	41,394	1,760,685	51,328	996,206	271,757	1,319,291	354,336	(29,682)	324,654
City Of Northwood	713,565	3,721	426,723	26,116	24,261	480,821	13,630	264,544	15,853	294,027	94,095	3,758	97,853
City Of Oakes	1,455,816	7,594	870,599	53,283	38,058	969,534	27,809	539,723	61,068	628,600	191,971	(24,370)	167,601
City Of Park River	1,188,776	6,200	710,906	43,509	104	760,719	22,708	440,722	23,179	486,609	156,760	(8,405)	148,355
City Of Pembina	24,797	129	14,829	908	4,927	20,793	474	9,193	102,871	112,538	3,269	(28,566)	(25,297)
City Of Powers Lake	106,015	554	63,399	3,880	1,818	69,651	2,025	39,304	2,667	43,996	13,978	(1,509)	12,469
City Of Ray	554,643	2,893	331,685	20,300	20,269	375,147	10,595	205,626	4,519	220,740	73,137	2,292	75,429
City Of Regent	147,747	770	88,355	5,408	14,228	108,761	2,822	54,775	2,583	60,180	19,481	1,297	20,778
City Of Rhame	172,113	898	102,926	6,299	19,230	129,353	3,288	63,808	6,132	73,228	22,696	5,079	27,775
City Of Richardton	98,757	514	59,058	3,615	43,431	106,618	1,886	36,613	74,809	113,308	13,023	1,557	14,580
City Of Rolla	1,164,613	6,075	696,455	42,625	179,242	924,397	22,246	431,764	129,663	583,673	153,571	18,007	171,578
City Of Rugby	1,584,584	8,266	947,604	57,995	15,616	1,029,481	30,268	587,462	35,562	653,292	208,951	(11,514)	197,437
City Of Sherwood	83,493	436	49,930	3,056	44,727	98,149	1,595	30,954	38,264	70,813	11,010	(544)	10,466
City Of Stanley	2,008,098	10,475	1,200,872	73,496	43,623	1,328,466	38,358	744,474	159,702	942,534	264,798	(31,836)	232,962
City Of Surrey	348,920	1,820	208,659	12,770	5,021	228,270	6,665	129,357	156,689	292,711	46,011	(75,195)	(29,184)
City Of Thompson	370,492	1,932	221,560	13,560	9,521	246,573	7,077	137,355	635	145,067	48,856	2,930	51,786
City Of Tioga	2,698,536	14,077	1,613,764	98,766	56,173	1,782,780	51,547	1,000,445	46,867	1,098,859	355,843	22,567	378,410
City Of Towner	283,111	1,476	169,304	10,362	14,474	195,616	5,408	104,959	6,382	116,749	37,333	5,962	43,295
City Of Underwood	242,300	1,264	144,899	8,868	7,123	162,154	4,628	89,829	3,618	98,075	31,951	1,180	33,131
City Of Valley City	1,248,394	6,512	746,558	45,691	613,487	1,412,248	23,846	462,825	-	486,671	164,620	171,451	336,071
City Of Velva	512,940	2,675	306,746	18,773	38,309	366,503	9,798	190,165	7,750	207,713	67,640	8,518	76,158
City Of Wahpeton	6,582,133	34,335	3,936,212	240,905	69,764	4,281,216	125,730	2,440,234	98,157	2,664,121	867,953	1,876	869,829
City Of Walhalla	771,426	4,024	461,324	28,234	42,058	535,640	14,736	285,995	16,094	316,825	101,724	7,398	109,122
City Of Watford City	6,718,216	35,046	4,017,592	245,885	63,659	4,362,182	128,330	2,490,685	803,134	3,422,149	885,898	(278,248)	607,650
City Of West Fargo	25,986,754	135,555	15,540,462	951,109	1,678,428	18,305,554	496,392	9,634,226	356,318	10,486,936	3,426,748	557,142	3,983,890
City Of Westhope	401,193	2,092	239,919	14,684	55,848	312,543	7,663	148,737	58,001	214,401	52,904	(6,353)	46,551
City Of Williston	31,597,038	164,820	18,895,494	1,156,444	1,169,771	21,386,529	603,558	11,714,160	1,522,542	13,840,260	4,166,550	(206,468)	3,960,082

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, 2022

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	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 Wilton	349,237	1,822	208,849	12,782	6,393	229,846	6,671	129,475	15,956	152,102	46,051	(5,265)	40,786
City of Wishek	645,711	3,368	386,145	23,633	8,146	421,292	12,334	239,388	10,757	262,479	85,147	(23)	85,124
Adams County	1,494,841	7,797	893,937	54,711	4,890	961,335	28,554	554,191	212,850	795,595	197,118	(109,728)	87,390
Barnes County	6,809,716	35,522	4,072,310	249,234	213,496	4,570,562	130,077	2,524,607	458,883	3,113,567	897,965	(163,060)	734,905
Benson County	3,283,247	17,127	1,963,430	120,166	10,744	2,111,467	62,716	1,217,218	295,196	1,575,130	432,946	(158,386)	274,560
Billings County	13,959,712	72,819	8,348,113	510,922	1,316,350	10,248,204	266,655	5,175,368	737,360	6,179,383	1,840,801	488,466	2,329,267
Bottineau County	8,521,397	44,450	5,095,921	311,881	182,172	5,634,424	162,773	3,159,189	664,666	3,986,628	1,123,677	(103,167)	1,020,510
Bowman County	2,801,902	14,616	1,675,578	102,549	2,406	1,795,149	53,521	1,038,766	328,264	1,420,551	369,474	(152,175)	217,299
Burke County	4,133,616	21,562	2,471,963	151,289	92,440	2,737,254	78,959	1,532,480	137,728	1,749,167	545,081	(28,566)	516,515
Burleigh County	44,838,000	233,888	26,813,784	1,641,061	252,777	28,941,510	856,483	16,623,062	632,325	18,111,870	5,912,574	(7,748)	5,904,826
Cass County	42,908,326	223,823	25,659,811	1,570,435	77,372	27,531,441	819,623	15,907,662	1,158,049	17,885,334	5,658,116	(312,007)	5,346,109
Cavalier County	8,531,592	44,504	5,102,018	312,254	532,737	5,991,513	162,968	3,162,969	128,531	3,454,468	1,125,019	247,262	1,372,281
Dickey County	3,893,188	20,307	2,328,184	142,490	122,044	2,613,025	74,367	1,443,345	261,753	1,779,465	513,377	(87,967)	425,410
Divide County	5,654,204	29,493	3,381,297	206,943	148,513	3,766,246	108,005	2,096,217	322,173	2,526,395	745,593	(143,842)	601,751
Dunn County	11,107,812	57,942	6,642,635	406,543	96,203	7,203,323	212,178	4,118,066	130,094	4,460,338	1,464,734	3,603	1,468,337
Eddy County	2,296,738	11,981	1,373,483	84,060	88,402	1,557,926	43,872	851,483	67,036	962,391	302,861	(7,255)	295,606
Emmons County	6,350,057	33,123	3,797,428	232,411	457,950	4,520,912	121,297	2,354,195	133,665	2,609,157	837,352	205,042	1,042,394
Foster County	2,279,371	11,891	1,363,097	83,424	3,739	1,462,151	43,540	845,045	134,738	1,023,323	300,570	(72,580)	227,990
Golden Valley County	2,332,364	12,166	1,394,788	85,364	487,866	1,980,184	44,552	864,691	103,481	1,012,724	307,556	211,542	519,098
Grand Forks County	38,002,997	198,235	22,726,352	1,390,901	108,599	24,424,087	725,923	14,089,080	1,197,212	16,012,215	5,011,274	(445,560)	4,565,714
Grant County	2,427,435	12,662	1,451,642	88,844	46,311	1,599,459	46,368	899,938	157,648	1,103,954	320,093	(61,421)	258,672
Griggs County	1,342,399	7,004	802,774	49,131	-	858,909	25,642	497,676	139,968	663,286	177,016	(67,537)	109,479
Hettinger County	2,818,318	14,701	1,685,396	103,150	90,594	1,893,841	53,835	1,044,852	141,782	1,240,469	371,638	(34,542)	337,096
Lamoure County	4,921,227	25,671	2,942,966	180,116	156,120	3,904,873	94,004	1,824,476	81,100	1,999,580	648,938	25,490	674,428
Logan County	1,472,146	7,679	880,365	53,880	61,998	1,003,922	28,121	545,778	171,201	745,100	194,126	(61,640)	132,486
McHenry County	2,740,441	14,293	1,638,824	100,300	6,574	1,759,991	52,347	1,015,980	313,202	1,381,529	361,370	(128,735)	232,635
McIntosh County	2,106,567	10,988	1,259,758	77,100	-	1,347,846	40,239	780,980	236,726	1,057,945	277,782	(95,863)	181,919
McKenzie County	22,503,861	117,387	13,457,640	823,636	812,765	15,211,428	429,863	8,342,992	1,030,428	9,803,283	2,967,477	(266,786)	2,700,691
McLean County	10,379,414	54,142	6,207,043	379,884	113,823	6,754,892	198,265	3,848,023	365,299	4,411,587	1,368,685	(127,766)	1,240,919
Mercer County	9,664,063	50,410	5,779,252	353,703	96,776	6,280,141	184,600	3,582,816	148,982	3,916,398	1,274,353	(32,563)	1,241,790
Morton County	16,087,246	83,915	9,620,410	588,790	86,737	10,379,852	307,294	5,964,121	49,603	6,321,018	2,121,349	(9,976)	2,111,373
Mountrail County	19,526,477	101,855	11,677,121	714,665	381,250	12,874,891	372,989	7,239,168	294,182	7,906,339	2,574,862	118,592	2,693,454
Nelson County	4,429,168	23,103	2,648,708	162,107	13,899	2,847,817	84,605	1,642,052	17,531	1,744,188	584,053	14,558	598,611
Oliver County	2,170,130	11,320	1,297,770	79,426	114,272	1,502,788	41,453	804,545	101,695	947,693	286,163	905	287,068
Pembina County	6,318,405	32,959	3,778,499	231,252	79,510	4,122,220	120,692	2,342,460	340,313	2,803,465	833,177	(151,503)	681,674
Pierce County	5,250,851	27,390	3,140,086	192,180	138,242	3,497,898	100,300	1,946,680	297,410	2,344,390	692,406	(115,559)	576,847
Ramsey County	13,346,113	69,618	7,981,172	488,465	943,966	9,483,221	254,934	4,947,885	220,963	5,423,782	1,759,887	349,669	2,109,556
Ransom County	4,792,661	25,001	2,866,082	175,410	301,452	3,367,945	91,548	1,776,812	72,977	1,941,337	631,985	68,908	700,893
Renville County	3,277,343	17,095	1,959,899	119,950	110,942	2,207,886	62,603	1,215,029	168,704	1,446,336	432,169	(32,293)	399,876
Richland County	16,458,947	85,854	9,842,693	602,394	163,030	10,693,971	314,394	6,101,925	469,766	6,886,085	2,170,361	(21,830)	2,148,531
Rolette County	2,555,713	13,332	1,528,354	93,539	255	1,635,480	48,819	947,495	604,759	1,601,073	337,008	(308,214)	28,794
Sargent County	1,766,489	9,216	1,056,386	64,653	335,615	1,465,870	33,743	654,901	56,680	745,324	232,939	152,715	385,654
Sheridan County	1,593,166	8,309	952,737	58,310	17,263	1,036,619	30,432	590,644	165,350	786,426	210,085	(32,968)	177,117
Slope County	2,815,812	14,689	1,683,897	103,058	301,340	2,102,984	53,787	1,043,923	141,300	1,239,010	371,308	99,147	470,455
Stark County	10,323,397	53,850	6,173,543	377,834	257,146	6,862,373	197,195	3,827,255	1,237,910	5,262,360	1,361,298	(563,726)	797,572

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, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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
Steele County	2,347,139	12,243	1,403,624	85,905	12,132	1,513,904	44,834	870,169	127,643	1,042,646	309,507	(41,278)	268,229
Stutsman County	17,662,498	92,134	10,562,434	646,443	229,373	11,530,384	337,384	6,548,124	841,333	7,726,841	2,329,069	(123,304)	2,205,765
Towner County	3,202,432	16,705	1,915,102	117,208	172,268	2,221,283	61,172	1,187,257	119,270	1,367,699	422,290	15,649	437,939
Trail County	9,365,660	48,853	5,600,802	342,781	749,047	6,741,483	178,900	3,472,187	329,110	3,980,197	1,235,007	119,376	1,354,383
Walsh County	5,940,281	30,987	3,552,376	217,413	53,742	3,854,518	113,470	2,202,276	923,527	3,239,273	783,316	(377,903)	405,413
Ward County	26,182,138	136,575	15,657,304	958,260	92,604	16,844,743	500,124	9,706,662	716,735	10,923,521	3,452,514	(247,696)	3,204,818
Wells County	4,652,805	24,270	2,782,446	170,292	142,127	3,119,135	88,877	1,724,962	360,581	2,174,420	613,543	(32,106)	581,437
Williams County	31,567,949	164,668	18,878,098	1,155,380	351,684	20,549,830	603,002	11,703,376	765,372	13,071,750	4,162,714	47,959	4,210,673
Cavalier County Health Dist	433,738	2,262	259,382	15,875	53,972	331,491	8,285	160,802	6,459	175,546	57,193	15,823	73,016
Central Valley Health Unit	3,011,225	15,708	1,800,757	110,210	126,708	2,053,383	57,520	1,116,370	60,139	1,234,029	397,076	2,585	399,661
City-County Health District	1,657,709	8,646	991,334	60,672	13,367	1,074,019	31,665	614,572	61,910	708,147	218,595	(4,825)	213,770
Custer Health Unit	3,668,168	19,134	2,193,618	134,254	34,202	2,381,208	70,068	1,359,922	91,870	1,521,860	483,704	(23,195)	460,509
Dickey County Health District	725,287	3,784	433,732	26,545	77,000	541,061	13,854	268,890	6,817	289,561	95,640	26,183	121,823
Emmons County Public Health	386,332	2,016	231,032	14,140	37,765	284,963	7,380	143,227	112,182	262,789	50,943	(16,644)	34,299
First District Health Unit	5,763,416	30,064	3,446,608	210,940	50,727	3,738,339	110,091	2,136,706	164,597	2,411,394	759,992	(63,765)	696,227
Garrison Diversion Conservancy District	5,282,071	27,553	3,158,756	193,323	94,556	3,474,188	100,897	1,958,254	78,714	2,137,865	696,522	16,989	713,511
Kidder County District Health Unit	255,289	1,331	152,667	9,344	44,280	207,622	4,876	94,645	1,078	100,599	33,663	14,211	47,874
Lake Region District Health Unit	2,917,335	15,217	1,744,609	106,774	202,042	2,068,642	55,726	1,081,561	-	1,137,287	384,696	73,790	458,486
McIntosh District Health Unit	341,086	1,778	203,975	12,484	39,649	257,886	6,515	126,453	-	132,968	44,977	17,405	62,382
Nelson-Griggs District Health Unit	519,535	2,710	310,690	19,015	52,536	384,951	9,924	192,610	17	202,551	68,509	16,264	84,773
Rolette County Public Health	1,629,052	8,497	974,197	59,623	165,920	1,208,237	31,118	603,948	-	635,066	214,815	58,095	272,910
Sargent County District Health Unit	388,262	2,026	232,186	14,210	41,736	290,157	7,416	143,943	33,128	184,487	51,199	6,191	57,390
Southwestern District Health Unit	4,165,584	21,729	2,491,081	152,459	283,259	2,948,528	79,570	1,544,332	21,565	1,645,467	549,296	77,868	627,164
Towner County Public Health Unit	326,398	1,702	195,191	11,946	24,276	233,115	6,235	121,007	31,072	158,314	43,040	6,124	49,164
Trail District Health Unit	512,450	2,673	306,453	18,756	19,994	347,876	9,789	189,984	2,425	202,198	67,575	5,544	73,119
Upper Missouri Health Unit	3,806,469	19,855	2,276,324	139,316	264,538	2,700,033	72,710	1,411,195	3,848	1,487,753	501,942	96,353	598,295
Walsh County Health District	940,111	4,904	562,200	34,408	110,997	712,509	17,958	348,533	109,432	475,923	123,968	14,559	138,527
Wells County Dist Health Unit	658,038	3,433	393,516	24,084	102,674	523,707	12,570	243,958	90,591	347,119	86,773	13,089	99,862
Agassiz Water Users District	469,076	2,447	280,515	17,168	148,572	448,702	8,960	173,904	-	182,864	61,855	56,704	118,559
Barnes County Soil Conservation District	180,119	941	107,714	6,592	611	115,858	3,441	66,777	15,365	85,583	23,752	(8,466)	15,286
Bismarck Rural Fire Protection	-	-	-	-	1,010	1,010	-	-	129,815	129,815	-	(98,795)	(98,795)
Bottineau County Water Resource District	-	-	-	-	971	971	-	-	-	-	-	766	766
Bowman City Park Board	289,130	1,508	172,904	10,582	19,987	204,981	5,523	107,191	10,497	123,211	38,127	4,226	42,353
Burleigh County Council On Aging	2,413,294	12,589	1,443,185	88,326	164,600	1,708,700	46,098	894,695	-	940,793	318,229	71,084	389,313
Burleigh County Soil Conservation District	653,113	3,406	390,571	23,904	48,385	466,266	12,476	242,132	8,649	263,257	86,125	17,324	103,449
Carnegie Regional Library	229,369	1,195	137,166	8,395	10,371	157,127	4,381	85,035	6,178	95,594	30,246	2,790	33,036
Cass County Soil Conservation District	572,068	2,983	342,105	20,938	12,586	378,612	10,927	212,086	9,485	232,498	75,436	(411)	75,025
Cass County Water Resource District	561,671	2,930	335,887	20,557	3,260	362,634	10,729	208,232	23,213	242,174	74,067	(8,291)	65,776
Cavalier County Job Development Authority	135,968	709	81,311	4,976	3,896	90,892	2,597	50,408	1,610	54,615	17,930	574	18,504
Central Plains Water District	678,976	3,544	406,037	24,850	17,210	451,641	12,970	251,721	70	264,761	89,532	10,826	100,358
City Of Bottineau Park Board	274,355	1,432	164,068	10,041	31,027	206,568	5,241	101,713	57,676	164,630	36,177	11,613	47,790
Consolidated Waste Ltd	418,934	2,184	250,529	15,333	22,005	290,051	8,002	155,314	14,977	178,293	55,243	2,321	57,564
Crosby Park District	-	-	-	-	12,035	12,035	-	-	78,684	78,684	-	(17,036)	(17,036)
Devils Lake Basin Joint Water Resource Board	-	-	-	-	7,434	7,434	-	-	-	-	-	445	445
Devils Lake Park Board	917,359	4,784	548,594	33,575	15,958	602,911	17,523	340,098	49,550	407,171	120,969	(14,752)	106,217

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, 2022

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	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
Dunseith Community Nursing Home	1,743,650	9,096	1,042,728	63,817	28,028	1,143,669	33,307	646,434	444,983	1,124,724	229,927	(148,302)	81,625
Eddy County Soil Conservation District	51,611	269	30,864	1,889	26,065	59,087	986	19,134	-	20,120	6,806	7,285	14,091
Emmons County Soil Conservation District	104,489	546	62,486	3,824	53,416	120,272	1,996	38,738	6,247	46,981	13,778	13,465	27,243
Fargo Park District	11,391,470	59,422	6,812,267	416,925	403,854	7,692,468	217,597	4,223,228	-	4,440,825	1,502,138	266,891	1,769,029
Foster County Soil Conservation District	227,093	1,184	135,805	8,312	40,559	185,860	4,338	84,192	611	89,141	29,946	20,384	50,330
Grafton Park District	505,480	2,637	302,285	18,500	27,747	351,169	9,656	187,400	7,512	204,568	66,657	7,930	74,587
Grand Forks County Water Resource District	277,754	1,448	166,101	10,166	75,798	253,513	5,306	102,973	844	109,123	36,627	25,971	62,598
Grand Forks Park District	5,677,043	29,614	3,394,955	207,778	280,974	3,913,321	108,441	2,104,684	38,607	2,251,732	748,604	99,891	848,495
Grand Forks Public Library	2,538,606	13,242	1,518,124	92,912	103,456	1,727,734	48,492	941,153	-	989,645	334,756	69,266	404,022
Grand Forks-E Grand Forks Metropolitan Planning	526,995	2,748	315,151	19,288	-	337,187	10,067	195,376	111,823	317,266	69,493	(41,704)	27,789
Greater Ramsey Water District	1,041,490	5,433	622,826	38,118	28,811	695,188	19,894	386,118	3,775	409,787	137,337	10,553	147,890
Griggs County Public Library	74,882	390	44,780	2,741	1,458	49,369	1,430	27,761	2,175	53,328	9,875	(5,991)	3,884
James River Soil Conservation District	67,394	352	40,302	2,467	818	43,939	1,287	24,985	46,457	72,729	8,886	(12,551)	(3,665)
James River Valley Library System	1,083,452	5,653	647,920	39,654	50,791	744,018	20,696	401,675	900	423,271	142,870	18,900	161,770
Jamestown Parks And Recreation District	1,772,163	9,244	1,059,779	64,861	78,863	1,212,747	33,851	657,005	139,337	830,193	233,687	47,575	281,262
Jamestown Regional Airport	584,279	3,047	349,408	21,384	23,320	397,159	11,161	216,613	6,008	233,782	77,047	13,719	90,766
Kindred Park District	41,271	215	24,681	1,511	20,457	46,864	788	15,301	-	16,089	5,442	5,717	11,159
Lake Metigoshe Recreation Service District	436,042	2,276	260,760	15,959	9,670	288,665	8,329	161,657	8,789	178,775	57,497	2,452	59,949
Logan County Soil Conservation District	186,772	975	111,693	6,836	25,415	144,919	3,568	69,243	1,348	74,159	24,627	15,194	39,821
Mcintosh County Housing Authority	-	-	-	-	-	-	-	-	17,185	17,185	-	(9,387)	(9,387)
Mercer County Soil Conservation District	319,227	1,666	190,902	11,684	42,057	246,309	6,098	118,349	2,203	126,650	42,094	15,975	58,069
Minot Park District	4,189,892	21,855	2,505,617	153,349	890,000	3,570,821	80,034	1,553,344	-	1,633,378	552,502	408,164	960,666
Minot Rural Fire Department	675,116	3,521	403,730	24,709	95,578	527,538	12,896	250,290	-	263,186	89,025	32,976	122,001
Municipal Airport Authority of the City of Fargo	2,974,965	15,518	1,779,073	108,883	1,465,049	3,368,523	56,827	1,102,927	-	1,159,754	392,296	409,437	801,733
North Central Soil Conservation District	119,235	622	71,304	4,364	12,179	88,469	2,278	44,205	89,890	136,373	15,724	(18,798)	(3,074)
North Dakota Firefighters Association	478,465	2,496	286,129	17,512	10,373	316,510	9,140	177,384	1,647	188,171	63,093	4,784	67,877
Park District - City of New Rockford	122,345	639	73,164	4,478	13,462	91,743	2,337	45,358	3,943	51,638	16,132	8,788	24,920
Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	(3,268)	(3,268)
R & T Water Supply Commerce Authority	1,384,506	7,221	827,955	50,673	44,917	930,766	26,446	513,286	47,473	587,205	182,567	7,919	190,486
Ramsey County Housing Authority	537,046	2,802	321,161	19,656	51,752	395,371	10,259	199,102	80,436	289,797	70,817	(13,113)	57,704
Ramsey County Soil Conservation District	226,460	1,182	135,426	8,288	49,208	194,104	4,326	83,957	18,492	106,775	29,863	15,568	45,431
Ramsey County Water Resource District	59,243	311	35,428	2,168	30,052	67,959	1,132	21,964	31,677	54,773	7,811	(2,107)	5,704
Ransom County Soil Cons Dist	262,201	1,367	156,800	9,597	65,951	233,715	5,008	97,207	9,654	111,869	34,575	15,643	50,218
Rolette County Soil Conservation District	100,630	525	60,178	3,683	2,263	66,649	1,922	37,307	1,022	40,251	13,270	554	13,824
Sheridan County Soil Conservation District	56,968	297	34,068	2,085	28,071	64,521	1,088	21,120	-	22,208	7,511	7,845	15,356
Southeast Region Career & Technology Center	302,263	1,576	180,758	11,063	22,317	215,714	5,774	112,060	16,186	134,020	39,860	2,775	42,635
Southeast Water Users District	1,353,228	7,059	809,250	49,528	54,899	920,736	25,849	501,690	32,206	559,745	178,443	36,381	214,824
Southwest Water Authority	6,595,266	34,405	3,944,066	241,385	28,680	4,248,536	125,981	2,445,103	478,693	3,049,777	869,685	(158,962)	710,723
Stark County Council on Aging/Elder Care	1,735,759	9,054	1,038,009	63,528	868,435	1,979,026	33,156	643,508	-	676,664	228,887	242,702	471,589
Stutsman County Housing Authority	903,736	4,715	540,447	33,077	169,060	747,299	17,263	335,048	384	352,695	119,171	59,574	178,745
Tioga Park District	176,087	919	105,303	6,445	88,362	201,029	3,364	65,282	-	68,646	23,220	24,695	47,915
Trail County Job Development Authority	271,936	1,418	162,622	9,953	95,852	269,845	5,194	100,816	-	106,010	35,858	34,646	70,504
Trail County Water Resource District	77,791	406	46,520	2,847	423	50,196	1,486	28,840	39,158	69,484	10,258	(14,385)	(4,127)
Trail Rural Water District	-	-	-	-	1,561	1,561	-	-	33,344	33,344	-	(21,288)	(21,288)
Tri-Cities Joint Job Development Authority	464,180	2,421	277,587	16,989	34,416	331,413	8,867	172,088	1,587	182,542	61,209	11,033	72,242

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, 2022**

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	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
Valley City Park District	1,178,293	6,147	704,636	43,125	232,725	986,633	22,507	436,836	36,188	495,531	155,377	100,125	255,502
Wahpeton Park Board	1,378,544	7,191	824,390	50,454	19,544	901,579	26,333	511,076	58,782	596,191	181,783	21,414	203,197
Walsh County Housing Authority	75,487	394	45,142	2,763	-	48,299	1,442	27,986	2,106	31,534	9,955	(963)	8,992
Walsh County Job Development Authority	101,033	526	60,419	3,698	49,888	114,531	1,930	37,456	-	39,386	13,323	13,942	27,265
Walsh County Water Resource District	52,129	273	31,174	1,908	799	34,154	996	19,326	37,743	58,065	6,872	(11,637)	(4,765)
Ward County Water Resource District	93,285	487	55,786	3,414	109	59,796	1,782	34,584	1,668	38,034	12,301	(623)	11,678
Watford City Park District	3,111,394	16,230	1,860,659	113,876	428,296	2,419,061	59,433	1,153,506	-	1,212,939	410,285	190,337	600,622
West Fargo Park District	3,786,078	19,749	2,264,130	138,570	161,930	2,584,379	72,321	1,403,635	-	1,475,956	499,252	77,804	577,056
Western & Central Stark Soil Conservation District	396,585	2,067	237,164	14,515	20,157	273,903	7,575	147,028	6,166	160,769	52,297	9,120	61,417
Western Area Water Supply Authority	2,139,717	11,162	1,279,582	78,313	212,073	1,581,130	40,872	793,270	220,278	1,054,420	282,154	(41,599)	240,555
Williams County Soil Conservation District	558,215	2,911	333,820	20,431	118,639	475,801	10,663	206,950	28,281	245,894	73,610	41,623	115,233
Williston Housing Authority	710,541	3,706	424,914	26,006	3,407	458,033	13,573	263,423	38,291	315,287	93,696	(15,494)	78,202
Williston Rural Fire Protection District #1	-	-	-	-	1,701	1,701	-	-	21,712	21,712	-	(8,979)	(8,979)
Anamoose Public School District #14	620,914	3,241	371,315	22,725	54,415	451,696	11,861	230,195	3,507	245,563	81,876	19,129	101,005
Apple Creek Elementary School	90,722	474	54,253	3,320	3,824	61,871	1,733	33,634	8,028	43,395	11,962	(3,028)	8,934
Beach Public School District #3	2,039,548	10,640	1,219,680	74,647	83,550	1,388,517	38,959	756,134	77,163	872,256	268,944	(25,499)	243,445
Belcourt School District #7	15,407,953	80,371	9,214,183	563,928	403,246	10,261,728	294,319	5,712,283	17,453	6,024,055	2,031,774	98,163	2,129,937
Belfield Public School #13	1,090,969	5,690	652,416	39,929	139,527	837,562	20,839	404,462	79,630	504,931	143,861	9,797	153,658
Beulah Public School #27	2,708,415	14,128	1,619,672	99,127	20,913	1,753,840	51,735	1,004,107	96,260	1,152,102	357,146	(15,277)	341,869
Billings County School District	996,964	5,200	596,199	36,489	49,490	687,378	19,044	369,610	37,485	426,139	131,464	(1,773)	129,691
Bismarck Public Schools	77,852,347	406,102	46,556,850	2,849,378	2,193,991	52,006,321	1,487,115	28,862,670	271,078	30,620,863	10,266,018	783,673	11,049,691
Bottineau Public School	3,596,022	18,758	2,150,474	131,614	28,120	2,328,966	68,690	1,333,175	106,814	1,508,679	474,189	(42,515)	431,674
Bowman County School District #1	2,292,303	11,957	1,370,831	83,898	190,199	1,656,885	43,787	849,839	45,618	939,244	302,275	49,504	351,779
Burke Central School	369,628	1,928	224,043	13,528	13,248	249,747	7,061	137,034	65,693	209,788	48,741	(18,156)	30,585
Burleigh County Special Education Unit	166,180	866	99,378	6,082	3,577	109,903	3,174	61,609	3,447	68,230	21,915	1,356	23,271
Carrington School District #49	1,678,100	8,754	1,003,528	61,418	108,273	1,181,973	32,055	622,132	42,745	696,932	221,282	38,568	259,850
Cavalier Public Schools	1,365,238	7,121	816,432	49,967	61,933	935,453	26,078	506,143	41,854	574,075	180,029	8,848	188,877
Center Stanton Public School	623,966	3,256	373,141	22,837	18,770	418,004	11,919	231,327	64,037	307,283	82,278	(16,434)	65,844
Central Cass Public School District #7	3,869,917	20,187	2,314,267	141,638	219,882	2,695,974	73,922	1,434,718	-	1,508,640	510,309	119,131	629,440
Central Regional Education Association	1,744,024	9,097	1,042,952	63,831	484,086	1,599,966	33,314	646,573	115,700	795,587	229,978	168,123	398,101
Dakota Prairie Public School	1,700,478	8,869	1,016,911	62,237	30,379	1,118,966	32,482	630,428	100,346	763,256	224,235	(13,400)	210,835
Devils Lake Public School	7,907,482	41,247	4,728,911	289,412	48,930	5,108,380	151,047	2,931,588	99,580	3,182,215	1,042,723	(35,988)	1,006,735
Dickinson Public Schools	20,282,149	105,797	12,129,024	742,322	514,665	13,491,808	387,424	7,519,323	219,787	8,126,534	2,674,510	307,451	2,981,961
Divide County School Dist #1	2,064,086	10,767	1,234,354	75,545	121,095	1,441,761	39,428	765,231	71,459	876,118	272,182	15,760	287,942
Drake Public School District	586,871	3,062	350,958	21,479	4,591	380,090	11,210	217,574	52,533	281,317	77,387	(10,517)	66,870
Drayton Public School #19	1,204,213	6,281	720,137	44,074	96,515	867,007	23,003	446,445	18,345	487,793	158,795	46,793	205,588
Dunseith School District #1	4,881,972	25,466	2,919,491	178,679	327,061	3,450,697	93,254	1,809,923	124,531	2,027,708	643,762	77,890	721,652
East Central Special Education Unit	1,351,586	7,050	808,269	49,468	63,249	928,036	25,818	501,082	32,566	559,466	178,226	12,218	190,444
Elgin/New Leipzig Public School	446,468	2,328	266,994	16,341	178,614	464,277	8,528	165,522	-	174,050	58,875	59,539	118,414
Eltendale Public School District #40	1,159,169	6,047	693,200	42,425	74,297	815,969	22,142	429,746	86,921	538,809	152,853	(13,713)	139,140
Enderlin Area School District #24	1,466,962	7,653	877,265	53,690	96,373	1,034,981	28,022	543,856	67,186	639,064	193,442	1,387	194,829
Fairmount Public School	466,542	2,434	278,999	17,075	96,623	395,131	8,912	172,964	-	181,876	61,521	43,995	105,516
Fargo Public Schools	68,133,706	355,407	40,744,959	2,493,678	722,091	44,316,135	1,301,472	25,259,619	319,794	26,880,885	8,984,466	422,843	9,407,309
Fort Totten School District # 30	1,019,371	5,316	609,599	37,309	21,991	617,215	19,472	377,917	68,492	465,881	134,421	(16,075)	118,346
Garrison Public School District #51	1,729,826	9,024	1,034,461	63,311	94,440	1,201,236	33,043	641,309	112,176	786,528	228,105	975	229,080

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, 2022

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	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
Glen Ullin Public School #48	792,594	4,134	473,983	29,009	40,107	547,233	15,140	293,843	33,658	342,641	104,516	(4,411)	100,105
Glenburn School District	958,083	4,997	572,948	35,066	30,017	643,028	18,301	355,196	125,121	498,618	126,340	(36,303)	90,037
Grafton Public School District #3	3,643,371	19,005	2,178,789	133,347	80,739	2,411,880	69,595	1,350,729	138,017	1,558,341	480,435	(68,379)	412,056
Great Northwest Education Cooperative	1,540,922	8,037	921,494	56,397	598,310	1,584,238	29,434	571,275	7,099	607,808	203,195	160,331	363,526
Halliday Public School	287,834	1,501	172,129	10,535	69,845	254,010	5,498	106,710	78,929	191,137	37,955	324	38,279
Harvey Public School Dist #38	1,874,693	9,780	1,121,094	68,613	61,293	1,260,780	35,810	695,016	51,122	781,948	247,206	(836)	246,370
Hazen Public School District #3	1,712,891	8,934	1,024,334	62,691	55,418	1,151,377	32,719	635,030	66,144	733,893	225,871	(1,706)	224,165
Hillsboro Public School	1,374,857	7,171	822,185	50,319	54,817	934,492	26,262	509,709	107,919	643,890	181,297	(20,219)	161,078
James River Multidistrict Special Education Unit	1,349,398	7,038	806,960	49,388	70,306	933,692	25,776	500,270	37,449	563,495	177,939	11,221	189,160
Jamestown Public School District #1	8,586,544	44,790	5,134,880	314,266	53,025	5,546,961	164,018	3,183,341	298,890	3,646,249	1,132,265	(77,030)	1,055,235
Kenmare Public School District #28	1,526,262	7,961	912,727	55,861	221,186	1,197,735	29,154	565,840	34,962	629,956	201,260	31,579	232,839
Killdeer Public School #16	2,520,173	13,147	1,507,101	92,238	79,172	1,691,658	48,140	934,319	96,159	1,078,618	332,322	40,612	372,934
Kindred Public School District #2	1,662,691	8,674	994,314	60,854	119,364	1,183,206	31,760	616,420	76,549	724,729	219,251	38,989	258,240
Kulm Public School District #7	711,405	3,712	425,431	26,037	21,237	476,417	13,589	263,744	103,661	380,994	93,807	(28,610)	65,197
Lake Region Special Education Unit	1,340,959	6,995	801,913	49,079	102,695	960,682	25,615	497,142	68,404	591,161	176,827	(13,830)	162,997
Lakota Public School District #66	699,050	3,646	418,042	25,585	113,074	560,347	13,353	259,163	173,100	445,616	92,182	(17,947)	74,235
Lamour School District #8	1,265,098	6,598	756,547	46,302	36,119	845,566	24,166	469,017	72,263	565,446	166,825	(9,973)	156,852
Larimore Public School District #44	1,410,916	7,361	843,748	51,639	16,970	919,718	26,951	523,077	54,197	604,225	186,050	(19,673)	166,377
Leeds Public School District 6	717,338	3,742	428,979	26,254	63,796	522,771	13,702	265,943	41,741	321,386	94,593	15,020	109,613
Lewis & Clark Public Schools	2,151,727	11,225	1,286,764	78,753	211,343	1,588,085	41,102	797,723	16,585	855,410	283,738	84,327	368,065
Lidgerwood Public School	1,130,052	5,893	675,788	41,360	88,378	811,419	21,586	418,951	43,397	483,934	149,016	18,110	167,126
Linton Public School District #36	1,003,962	5,237	600,384	36,745	22,301	664,667	19,177	372,205	157,582	548,964	132,386	(44,412)	87,974
Lisbon Public School	2,372,800	12,377	1,418,970	86,844	72,950	1,591,141	45,325	879,683	-	925,008	312,891	44,143	357,034
Lonetree Special Education Unit	47,521	250	28,418	1,739	2,189	32,596	908	17,618	40,087	58,613	6,265	(18,034)	(11,769)
Mandan Public School District #1	24,108,663	125,758	14,417,335	882,372	1,187,143	16,612,608	460,517	8,937,950	23,196	9,421,663	3,179,095	381,823	3,560,918
Mandaree Public School #36	2,407,390	12,557	1,439,655	88,110	68,196	1,608,518	45,985	892,506	175,931	1,114,422	317,451	30,146	347,597
Manvel Public School	856,705	4,470	512,322	31,355	40,808	588,955	16,365	317,611	63,724	397,700	112,969	14,489	127,458
Maple Valley School District	586,727	3,063	350,871	21,474	1,114	376,522	11,208	217,521	87,655	316,384	77,366	(35,318)	42,048
Mapleton Public School	680,733	3,551	407,088	24,915	154,106	589,660	13,003	252,372	1,319	266,694	89,765	50,079	139,844
Max Public School	996,964	5,200	596,199	36,489	45,368	683,256	19,044	369,610	6,072	394,726	131,466	6,499	137,965
McClusky Public Schools	418,877	2,184	250,495	15,331	19,691	287,701	8,001	155,293	29,679	192,973	55,236	(965)	54,271
Mckenzie City Public School #1	9,489,272	49,500	5,674,724	347,305	510,047	6,581,576	181,262	3,518,015	-	3,699,277	1,251,306	302,324	1,553,630
Medina Public School District #3	1,022,193	5,332	611,287	37,412	147,693	801,724	19,526	378,964	-	398,490	134,791	49,508	184,299
Midkota School	717,021	3,741	428,789	26,243	35,848	494,621	13,696	265,826	92,260	371,782	94,549	2,382	96,931
Midway Public School District #128	819,638	4,274	490,156	29,999	13,909	538,338	15,657	303,869	282,978	602,504	108,081	(82,631)	25,450
Milnor Public School District #2	1,028,299	5,362	614,938	37,636	4,794	662,730	19,642	381,227	34,451	435,320	135,597	(7,580)	128,017
Minot Public School District #1	47,081,255	245,589	28,155,284	1,723,163	182,163	30,306,199	899,333	17,454,717	1,110,467	19,464,517	6,208,381	(149,566)	6,058,815
Minto Public School District #20	1,094,281	5,709	654,396	40,050	106,945	807,100	20,903	405,689	77,421	504,013	144,297	5,018	149,315
Mohall Lansford Sherwood School	1,269,735	6,623	759,320	46,472	84,278	896,693	24,254	470,736	3,991	498,981	167,435	26,392	193,827
Morton Sioux Special Education Unit	-	-	-	-	3,271	3,271	-	-	-	-	-	914	914
Mott/Regent School Dist #1	1,124,637	5,868	672,550	41,161	132,621	852,200	21,483	416,944	153,556	591,983	148,300	(4,826)	143,474
MT Pleasant School Dist #4	1,306,456	6,814	781,280	47,816	53,899	889,809	24,956	484,350	34,120	543,426	172,277	(15,861)	188,138
Napoleon Public School District #2	880,638	4,595	526,634	32,231	70,156	633,616	16,822	326,484	29,705	373,011	116,125	9,642	125,767
Nedrose Public School	2,136,808	11,145	1,277,843	78,207	1,075,398	2,442,593	40,817	792,192	-	833,009	281,771	300,541	582,312
New Public School #8	-	-	-	-	186,215	186,215	-	-	1,386,378	1,386,378	-	(295,505)	(295,505)

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, 2022

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	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
New Rockford Shyenme Public School	920,440	4,800	550,437	33,688	38,744	627,669	17,582	341,240	151,949	510,771	121,374	(14,112)	107,262
New Salem Almont School District #49	1,442,971	7,527	862,918	52,812	13,535	936,792	27,563	534,961	49,703	612,227	190,279	132	190,411
New Town Public School District	6,191,654	32,297	3,702,700	226,613	587,323	4,548,933	118,271	2,295,469	115,974	2,529,714	816,463	171,645	988,108
Newburg United Public School	743,374	3,879	444,549	27,207	40,225	515,860	14,200	275,596	29,591	319,387	98,025	9,545	107,570
North Border School District # 100	1,874,952	9,780	1,121,249	68,623	57,884	1,257,536	35,815	695,112	117,179	848,106	247,241	(6,056)	241,185
North Sargent School District #3	1,029,422	5,370	615,610	37,677	7,377	666,034	19,664	381,644	17,901	419,209	135,744	(1,398)	134,346
North Valley Career & Technology Center	533,907	2,785	319,284	19,541	46,576	388,186	10,199	197,938	24,296	232,433	70,404	4,550	74,954
Northern Cass School District # 97	2,264,337	11,812	1,354,107	82,874	143,859	1,592,652	43,253	839,471	8,981	891,705	298,587	59,245	357,832
Northern Plains Special Ed Unit	375,042	1,957	224,281	13,726	6,478	246,442	7,164	139,042	10,137	156,343	49,454	(3,308)	46,146
Oakes Public Schools	1,318,466	6,878	788,462	48,256	41,810	885,406	25,185	488,803	116,362	630,350	173,858	(38,532)	135,326
Oberon Public School #16	411,850	2,147	246,292	15,074	156,254	419,767	7,867	152,687	70,402	230,956	54,309	43,863	98,172
Oliver-Mercer Special Education Unit	1,233,677	6,435	737,757	45,152	77,702	867,046	23,565	457,368	14,152	495,085	162,680	19,277	181,957
Park River Area School District	1,766,662	9,215	1,056,490	64,659	100,309	1,230,673	33,746	654,965	38,748	727,459	232,962	14,315	247,277
Peace Garden Special Services	1,102,547	5,753	659,339	40,353	97,428	802,873	21,061	408,754	8,559	438,374	145,386	19,396	164,782
Pembina Special Education Cooperative	198,955	1,037	118,978	7,282	41,072	168,369	3,800	73,760	6,477	84,037	26,236	18,532	44,768
Pingree-Buchanan School District	562,823	2,938	336,576	20,599	46,584	406,697	10,751	208,659	33,076	252,486	74,216	(6,984)	67,232
Richland School District # 44	1,010,385	5,269	604,225	36,980	20,141	666,615	19,300	374,586	66,117	460,003	133,235	(10,120)	123,115
Rolette Public School	738,535	3,853	441,655	27,030	36,570	509,108	14,107	273,802	40,767	328,676	97,386	(1,111)	96,275
Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	13,707	13,707	-	(7,727)	-
Rugby Public School District #5	2,316,092	12,082	1,385,057	84,768	160,364	1,642,271	44,241	858,659	8,632	911,532	305,412	55,018	360,430
Rural Cass Special Education Unit	622,123	3,244	372,039	22,770	13,318	411,371	11,884	230,643	18,231	260,758	82,037	(4,375)	77,662
Sargent Central Public School District #6	693,347	3,617	414,632	25,376	105,939	549,564	13,244	257,049	29,511	299,804	91,429	53,423	144,852
Sawyer Public School	728,110	3,798	435,420	26,649	132,187	598,054	13,908	269,936	5,773	289,617	96,010	32,665	128,675
Shyenme Valley Career And Tech Center	373,401	1,949	223,299	13,666	7,783	246,697	7,133	138,433	10,322	155,888	49,238	4,241	53,479
Shyenme Valley Special Education Unit	2,371,994	12,374	1,418,487	86,814	223,663	1,741,338	45,309	879,384	1,123	925,816	312,783	86,353	399,136
Solen Public School Dist #3	1,645,929	8,585	984,290	60,241	60,429	1,113,545	31,440	610,205	186	641,831	217,040	44,803	261,843
Souris Valley Special Services	1,351,126	7,048	807,993	49,451	151,777	1,016,269	25,809	500,911	4,758	531,478	178,167	(12,535)	165,632
South Central Prairie Special Education Unit	336,968	1,757	201,512	12,333	60,014	275,616	6,437	124,926	-	131,363	44,434	31,154	75,588
South East Education Cooperative	3,619,466	18,879	2,164,494	132,472	759,624	3,075,469	69,138	1,341,866	-	1,411,004	477,283	302,113	779,396
South Heart Public School District #9	1,213,919	6,333	725,942	44,429	77,855	854,559	23,188	450,044	53,900	527,132	160,073	37,648	197,721
South Prairie School District #70	1,923,625	10,035	1,150,356	70,404	99,865	1,330,660	36,745	713,157	74,522	824,424	253,659	14,908	268,567
St John School District #3	2,952,011	15,399	1,765,346	108,043	353,104	2,241,892	56,389	1,094,417	14,464	1,165,270	389,268	110,522	499,520
Stanley Community Public School District # 2	4,160,659	21,703	2,488,136	152,279	260,186	2,922,304	79,476	1,542,506	186,948	1,808,930	548,646	30,905	579,551
Surry Schools	1,549,821	8,085	926,816	56,723	136,285	1,127,909	29,604	574,575	110,576	714,755	204,367	(11,494)	192,873
Sw Special Education Unit	256,902	1,340	153,631	9,403	21,348	185,722	4,907	95,243	3,616	103,766	33,877	313	34,190
Tgu School District #60	4,504,597	23,498	2,693,815	164,867	211,780	3,093,960	86,046	1,670,016	473,747	2,229,809	594,001	(82,678)	511,323
Thompson Public School	1,082,847	5,649	647,559	39,632	144,434	837,274	20,684	401,451	168,895	591,030	142,789	5,697	148,486
Tioga Public School District #15	2,788,106	14,545	1,667,328	102,044	269,603	2,053,520	53,258	1,033,651	119,528	1,206,437	367,653	72,429	440,082
Turtle Lake Mercer School District #72	1,035,269	5,400	619,106	37,891	41,393	703,790	19,775	383,811	82,132	485,718	136,516	(10,741)	125,775
Underwood School District #8	1,235,808	6,446	739,031	45,230	90,939	881,646	23,606	458,158	7,677	489,441	162,960	33,326	196,286
United Public School District # 7	2,717,487	14,176	1,625,097	99,459	50,175	1,788,907	51,909	1,007,470	98,829	1,158,208	358,342	(23,841)	334,501
Valley City Public School	2,270,097	11,842	1,357,552	83,085	-	1,452,479	43,363	841,607	305,584	1,190,554	299,346	(92,283)	207,063
Velva Public School	1,181,490	6,163	706,548	43,242	36,370	792,323	22,568	438,021	16,009	476,598	155,798	5,010	160,808
Wahpeton Public School District 37	4,231,826	22,074	2,530,694	154,884	141,951	2,849,603	80,835	1,568,890	23,962	1,673,687	558,031	32,643	590,674
Warwick Public School	1,761,708	9,190	1,053,527	64,478	117,796	1,244,991	33,652	653,129	230,740	917,521	232,310	13,703	246,013

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, 2022

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	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
Washburn Public School	1,073,142	5,599	641,754	39,277	73,693	760,323	20,499	397,852	95,363	513,714	141,509	(8,834)	132,675
West Fargo Public School #6	51,907,555	270,766	31,041,482	1,899,805	605,077	33,817,130	991,524	19,244,001	493,736	20,729,261	6,844,801	347,697	7,192,498
West River Student Services	474,232	2,474	283,598	17,357	64,263	367,692	9,059	175,815	41,190	226,064	62,533	12,036	74,569
Westhope Public School #17	913,903	4,767	546,527	33,449	81,511	666,254	17,457	338,817	10,342	366,616	120,513	19,432	139,945
White Shield School Dist #85	2,523,082	13,162	1,508,840	92,344	46,952	1,661,298	48,195	935,398	261,255	1,244,848	332,707	(54,067)	278,640
Williston Basin School District #7	24,424,722	127,406	14,606,343	893,939	12,404,569	28,032,257	466,554	9,055,124	-	9,521,678	3,220,773	3,466,707	6,687,480
Williston Public School #1	-	-	-	-	903,260	903,260	-	-	12,882,915	12,882,915	-	(3,059,392)	(3,059,392)
Wilmarc Multidistrict Special Education Unit	2,800,606	14,608	1,674,803	102,502	423,450	2,215,363	53,496	1,038,285	509,776	1,601,557	369,305	34,928	404,233
Wilton Public School District	1,079,363	5,632	645,475	39,504	48,952	739,563	20,618	400,159	48,666	469,443	142,329	16,950	159,279
Yellowstone School District # 14	745,822	3,889	446,013	27,297	89,385	566,584	14,246	276,503	14,614	305,363	98,348	26,065	124,413
Zeeland Public Schools	233,487	1,217	139,629	8,546	11,006	160,398	4,460	86,562	26,044	117,066	30,788	(1,061)	29,727
Attorney General's Office	29,435,231	153,543	17,602,701	1,077,323	275,889	19,109,456	562,264	10,912,700	956,582	12,431,546	3,881,486	(238,829)	3,642,657
Bank Of North Dakota	25,874,979	134,973	15,473,618	947,018	184,382	16,739,991	494,257	9,592,787	1,682,217	11,769,261	3,412,011	(447,654)	2,964,357
Beef Commission	625,464	3,262	374,037	22,892	73,470	473,661	11,947	231,882	42,059	285,888	82,478	12,256	94,734
Bismarck State College	12,426,422	64,821	7,431,183	454,804	222,659	8,173,467	237,366	4,606,922	272,854	5,117,142	1,638,612	(31,454)	1,607,158
Board Of Medical Examiners	813,734	4,247	486,625	29,782	42,330	562,984	15,544	301,681	55,386	372,611	107,301	(6,441)	100,860
Board Of Pharmacy	700,778	3,656	419,075	25,648	9,955	458,334	13,386	259,804	2,316	275,506	92,409	4,972	97,381
Central Services	3,124,555	16,298	1,868,530	114,358	44,030	2,043,216	59,684	1,158,385	243,713	1,461,782	412,020	(65,639)	346,381
Department Of Transportation	148,582,491	775,053	88,854,517	5,438,085	-	95,067,655	2,838,183	55,084,882	3,995,699	61,918,764	19,582,865	(2,266,968)	17,325,897
Dickinson State University	5,169,979	26,969	3,091,723	189,220	12,816	3,320,728	98,756	1,916,697	563,899	2,579,352	681,741	(225,668)	456,073
Education Standards & Practice	1,311,496	6,842	784,294	48,000	20,741	859,877	25,052	486,219	16,799	528,070	172,940	11,253	184,193
Electrical Board	4,120,972	21,496	2,464,402	150,827	94,552	2,731,277	78,718	1,527,793	178,385	1,784,896	543,414	(31,090)	512,324
Housing Finance Agency	7,455,168	38,889	4,458,300	272,857	553,337	5,323,383	142,407	2,763,899	109,263	3,015,569	983,079	108,915	1,091,994
Information Technology Dept	85,018,673	443,485	50,842,418	3,111,664	7,099,915	61,497,482	1,624,004	31,519,485	223,287	33,366,776	11,211,007	2,246,601	13,457,608
Insurance Department	5,776,694	30,133	3,454,548	211,426	212,798	3,908,905	110,345	2,141,628	288,541	2,540,514	761,744	(101,371)	660,373
Job Service North Dakota	22,771,218	118,783	13,617,523	833,421	633,557	15,203,284	434,970	8,442,111	1,126,497	10,003,578	3,002,733	(156,162)	2,846,571
Lake Region State College	5,391,830	28,125	3,224,394	197,340	426,281	3,876,140	102,993	1,998,946	170,932	2,272,871	710,996	57,668	768,664
Land Department	5,052,213	26,354	3,021,298	184,910	250,809	3,483,371	96,506	1,873,037	213,043	2,182,586	666,211	(21,674)	644,537
Legislative Council	8,532,773	44,508	5,102,724	312,298	533,737	5,993,267	162,991	3,163,406	38,943	3,365,340	1,125,176	122,726	1,247,902
Mayville State University	7,637,821	39,841	4,567,530	279,543	10,433	4,897,347	145,896	2,831,616	231,862	3,209,374	1,007,164	(86,667)	920,497
Mill & Elevator Association	24,149,157	125,970	14,441,551	883,854	651,262	16,102,637	461,291	8,952,962	63,293	9,477,546	3,184,435	270,504	3,454,939
Minot State University	13,198,481	68,847	7,892,886	483,061	-	8,444,794	252,114	4,893,152	307,397	5,452,663	1,740,420	(208,255)	1,532,165
ND Board Of Nursing	1,792,381	9,350	1,071,870	65,601	66,455	1,213,276	34,238	664,500	81,151	779,889	236,352	1,145	237,497
ND Public Employees Retirement System	5,155,809	26,894	3,083,250	188,701	162,376	3,461,221	98,485	1,911,444	48,841	2,058,770	679,873	773	680,646
ND Soybean Council	1,079,795	5,633	645,733	39,520	61,572	752,458	20,626	400,319	30,028	450,973	142,388	(412)	141,976
ND St College Of Science	12,545,916	65,444	7,502,642	459,178	-	8,027,264	238,649	4,651,223	614,527	5,505,399	1,654,372	(301,885)	1,352,487
ND State Board Of Accountancy	280,288	1,463	167,616	10,258	6,966	186,303	5,354	103,913	51,410	160,677	36,960	(37,515)	(555)
ND State Board Of Cosmetology	209,122	1,091	125,058	7,654	11,538	145,341	3,995	77,529	32,237	113,671	27,575	(1,617)	25,958
ND State Plumbing Board	1,050,562	5,481	628,251	38,450	1,174	673,356	20,068	389,481	6,832	416,381	138,533	(2,617)	135,916
ND System Information Technology Services	5,856,443	30,549	3,502,239	214,344	176,707	3,923,839	111,868	2,171,194	20,315	2,303,377	772,261	39,162	811,423
ND University System Office	2,770,854	14,453	1,657,012	101,413	128,747	1,901,625	52,928	1,027,256	93,507	1,173,691	365,378	36,971	402,349
North Dakota State University	80,426,868	419,531	48,096,451	2,943,605	57,498	51,517,085	1,536,292	29,817,137	1,969,476	33,322,905	10,605,508	(1,157,714)	9,447,794
Office Of Management & Budget	8,250,210	43,036	4,933,747	301,956	135,570	5,414,309	157,593	3,058,650	81,517	3,297,760	1,087,914	(14,295)	1,073,619
Public Finance Authority	524,518	2,737	313,669	19,197	45,690	381,293	10,019	194,458	15,068	219,545	69,166	8,804	77,970
Real Estate Commission	610,085	3,182	364,840	22,329	86,517	476,868	11,654	226,180	4,088	241,922	80,450	32,362	112,812

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, 2022

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	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
North Dakota State Hospital	40,102,249	209,186	23,981,735	1,467,733	10,099	25,668,753	766,022	14,867,348	1,987,255	17,620,625	5,288,094	(993,234)	4,294,860
Office Of Administrative Hearings	1,146,122	5,979	685,398	41,948	134,640	867,965	21,893	424,909	102,076	548,878	151,132	193	151,325
Parks & Recreation Department	9,138,797	47,671	5,465,135	334,478	336,108	6,183,392	174,567	3,388,081	483,162	4,045,810	1,205,088	(90,653)	1,114,435
Protection & Advocacy Project	4,468,711	23,310	2,672,355	163,554	33,034	2,892,253	85,360	1,656,712	173,461	1,915,533	589,267	(58,513)	530,754
Public Instruction	11,968,405	62,431	7,157,282	438,041	660,449	8,318,203	228,617	4,437,119	853,204	5,518,940	1,578,217	(140,611)	1,437,606
Public Service Commission	7,272,543	37,936	4,349,088	266,173	117,584	4,770,781	138,918	2,696,194	277,048	3,112,160	958,997	(93,365)	865,632
Racing Commission	344,888	1,799	206,248	12,623	1,190	221,860	6,588	127,862	4,202	138,652	45,479	(2,307)	43,172
School For The Blind	2,204,086	11,496	1,318,076	80,669	223,097	1,633,338	42,102	817,134	34,245	893,481	290,643	53,268	343,911
SCHOOL FOR THE DEAF	3,375,611	17,608	2,018,665	123,547	5,511	2,165,331	64,480	1,251,461	67,029	1,382,970	445,126	(24,589)	420,537
Secretary Of State	3,846,214	20,063	2,300,092	140,771	72,044	2,532,970	73,469	1,425,930	136,193	1,635,592	507,181	(47,351)	459,830
State Penitentiary	26,253,045	136,945	15,699,708	960,855	879,047	17,676,555	501,479	9,732,950	3,278,784	13,513,213	3,461,863	(575,405)	2,886,458
State Seed Department	3,663,387	19,111	2,190,759	134,079	7,828	2,351,777	69,977	1,358,150	196,496	1,624,623	483,072	(42,694)	440,378
State Treasurer's Office	1,216,511	6,345	727,492	44,524	33,606	811,967	23,237	451,005	6,353	480,595	160,416	13,722	174,138
Tax Department	16,137,906	84,180	9,650,705	590,644	152,649	10,478,178	308,262	5,982,903	445,618	6,736,783	2,128,031	(265,120)	1,862,911
Tobacco Prevention/Control Committee	-	-	-	-	-	-	-	-	-	-	-	(46,204)	(46,204)
Veterans Affairs Department	1,215,619	6,342	726,958	44,491	80,841	858,632	23,220	450,674	6,992	480,886	160,298	24,191	184,489
Water Commission	14,773,330	77,063	8,834,669	540,701	134,827	9,587,260	282,196	5,477,006	754,503	6,513,705	1,948,087	(269,702)	1,678,385
Main Total	\$ 2,880,066,589	\$ 15,023,331	\$ 1,722,322,055	\$ 105,409,775	\$ 106,377,281	\$ 1,949,132,442	\$ 55,014,254	\$ 1,067,744,335	\$ 105,198,088	\$ 1,227,956,677	\$ 379,780,660	\$ 312,403	\$ 380,093,063

JUDGES SYSTEM

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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
ND Supreme Court	\$ 3,220,848	\$ 271,408	\$ 13,250,865	\$ 2,779,916	\$ -	\$ 16,302,189	\$ 132,062	\$ 7,226,324	\$ 39,143	\$ 7,397,529	\$ 3,128,193	\$ (24,389)	\$ 3,103,804

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, 2022

LAW ENFORCEMENT WITH PRIOR
MAIN SERVICE SYSTEM

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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 Bowman	\$ 280,012	\$ 89,541	\$ 239,052	\$ 19,043	\$ 29	\$ 347,665	\$ 1,605	\$ 159,433	\$ 12,999	\$ 174,037	\$ 65,165	\$ (4,195)	\$ 60,970
City Of Burlington	237,009	75,790	202,339	16,119	4,683	298,931	1,359	134,948	6,065	142,372	55,160	(1,481)	53,679
City Of Cavalier	\$195,232	\$62,431	\$166,674	\$13,277	\$44	\$242,426	\$1,119	\$111,161	\$16,588	\$128,868	\$45,435	(5,621)	\$39,814
City Of Ellendale	135,691	43,391	115,842	9,228	-	168,461	778	77,260	10,065	88,103	31,581	(2,984)	28,597
City of Grafton	447,925	143,237	382,402	30,463	55,299	611,401	2,568	255,039	-	257,607	104,244	10,163	114,407
City of Grand Forks	13,134,044	4,199,982	11,212,791	893,225	2,087,808	18,393,806	75,292	7,478,258	52,554	7,606,104	3,056,653	432,412	3,489,065
City of Lincoln	557,874	178,397	476,268	37,940	34,449	727,054	3,198	317,642	5,996	326,836	129,831	9,391	139,222
City Of Powers Lake	57,820	18,491	49,362	3,932	3,400	75,185	331	32,922	22,331	55,584	13,455	(5,771)	7,684
City of Surrey	175,622	56,159	149,932	11,944	23,340	241,375	1,007	99,995	33,965	134,967	40,873	(1,086)	39,787
City Of Thompson	74,202	23,729	63,348	5,046	423	92,546	425	42,249	4,727	47,401	17,266	(174)	17,092
City of Watford City	2,019,968	645,943	1,724,486	137,375	370,911	2,878,715	11,580	1,150,129	-	1,161,709	470,101	78,530	548,631
City of West Fargo	5,301,603	1,695,339	4,526,082	360,553	37,374	6,619,348	30,392	3,018,625	(110,403)	2,938,614	1,233,828	89,696	1,323,524
City Of Williston	13,442,867	4,298,737	11,476,438	914,227	376,090	17,065,492	77,062	7,654,095	979,279	8,710,436	3,128,528	(23,147)	3,105,381
Adams County	337,537	107,936	288,162	22,955	6,417	425,470	1,935	192,186	20,975	215,096	78,554	(5,744)	72,810
Benson County	296,644	94,861	253,251	20,174	17,805	386,091	1,701	168,903	21,607	192,211	69,038	(3,490)	65,548
Billings County	494,150	158,019	421,866	33,606	55,766	669,257	2,833	281,359	-	284,192	115,002	10,248	125,250
Bowman County	254,338	81,332	217,133	17,297	3,643	319,405	1,458	144,815	14,912	161,165	59,193	(6,599)	52,594
Cass County	10,791,976	3,451,040	9,213,321	733,945	-	13,398,306	61,866	6,144,732	911,371	7,117,969	2,511,591	(260,068)	2,251,523
Dunn County	1,669,346	533,821	1,425,154	113,530	-	2,072,505	9,570	950,492	78,190	1,038,252	388,504	(24,597)	363,907
Foster County	213,454	68,258	182,230	14,517	319	265,324	1,224	121,537	1,234	123,995	49,677	2,085	51,762
Griggs County	185,551	59,335	158,409	12,619	-	230,363	1,064	105,649	16,497	123,210	43,182	(5,570)	37,612
Mckenzie County	5,450,419	1,742,927	4,653,129	370,674	40,365	6,807,095	31,245	3,103,358	233,878	3,368,481	1,268,462	(33,473)	1,234,989
Mclean County	1,481,161	473,644	1,264,497	100,731	14,157	1,853,029	8,491	843,343	106,982	958,816	344,706	(23,796)	320,910
Slope County	80,263	25,664	68,522	5,459	255	99,900	460	45,700	7,290	53,450	18,683	(2,348)	16,335
Stark County	2,367,949	757,218	2,021,565	161,040	-	2,939,823	13,574	1,348,262	106,756	1,468,592	551,086	(36,963)	514,123
Towner County	319,509	102,173	272,771	21,729	28,212	424,885	1,832	181,922	27,216	210,970	74,360	3,471	77,831
Walsh County	896,580	286,706	765,428	60,975	160,189	1,273,298	5,140	510,494	17,252	532,886	208,658	30,748	239,406
Ward County	5,479,533	1,752,236	4,677,984	372,654	-	6,802,874	31,412	3,119,935	186,277	3,337,624	1,275,239	(74,255)	1,200,984
Wells County	246,245	78,743	210,224	16,747	19,605	325,319	1,412	140,207	15,585	157,204	57,309	3,008	60,317
Williams County	7,026,392	2,246,886	5,998,569	477,854	-	8,723,309	40,279	4,000,685	428,364	4,469,328	1,635,236	(111,526)	1,523,710
Bismarck Rural Fire Protection	1,018,333	325,642	869,371	69,255	6,436	1,270,704	5,838	579,818	1,511	587,167	236,993	11,205	248,198
Williston Rural Fire Protection District #1	-	-	-	-	-	-	-	-	(1,454)	(1,454)	-	742	742
Attorney General's Office	6,285,444	2,009,949	5,366,007	427,463	111,363	7,914,782	36,032	3,578,804	401,062	4,015,898	1,462,796	(105,274)	1,357,522
Adjutant General ND National Guard	1,142,223	365,258	975,138	77,681	-	1,418,077	6,548	650,358	87,880	744,786	265,827	(25,739)	240,088
Law Enforcement with Prior Main Service System Total	\$ 82,096,920	\$ 26,252,815	\$ 70,087,747	\$ 5,583,277	\$ 3,458,382	\$ 105,382,221	\$ 470,630	\$ 46,744,315	\$ 3,717,551	\$ 50,932,496	\$ 19,106,218	\$ (82,204)	\$ 19,024,014

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, 2022

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	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 Berthold	\$ 32,031	\$ 2,080	\$ 42,625	\$ 4,134	\$ 1,339	\$ 50,178	\$ 2,349	\$ 23,718	\$ 449	\$ 26,516	\$ 8,240	\$ 652	\$ 8,892	
City of Beulah	\$135,973	\$8,827	\$180,941	\$17,549	-	\$207,317	\$9,972	\$100,683	\$13,668	\$124,323	\$34,987	(5,024)	\$29,963	
City Of Devils Lake	498,232	32,342	663,005	64,305	22,750	782,402	36,538	368,922	14,805	420,265	128,198	7,074	135,272	
City of Dickinson	1,610,441	104,541	2,143,039	207,853	427	2,455,860	118,103	1,192,472	123,587	1,434,162	414,379	(84,444)	329,935	
City of Garrison	54,618	3,546	72,681	7,049	1,651	84,927	4,005	40,443	4,127	48,575	14,053	(1,208)	12,845	
City of Mandan	1,434,493	93,118	1,908,903	185,144	15,425	2,202,590	105,199	1,062,189	28,509	1,195,897	369,105	5,676	374,781	
City Of Valley City	320,052	20,775	425,899	41,308	24,880	512,862	23,471	236,987	-	260,458	82,352	5,269	87,621	
Barnes County	449,667	29,190	598,379	58,037	24,668	710,274	32,977	332,962	9,419	375,358	115,703	11,774	127,477	
Morton County	912,832	59,255	1,214,721	117,816	45,929	1,437,721	66,943	675,919	34,235	777,097	234,878	27,780	262,658	
Rolette County	414,299	26,894	551,314	53,472	23,390	655,070	30,383	306,773	811	337,967	106,601	12,741	119,342	
Sargent County	138,729	9,006	184,609	17,905	-	211,520	10,174	102,724	14,214	127,112	35,697	(7,897)	27,800	
Municipal Airport Authority of the City of Fargo	311,595	20,226	414,644	40,216	25,243	500,329	22,851	230,724	-	253,575	80,177	5,346	85,523	
Law Enforcement without Prior Main Service System Total	\$ 6,312,961	\$ 409,800	\$ 8,400,760	\$ 814,788	\$ 185,702	\$ 9,811,050	\$ 462,965	\$ 4,674,516	\$ 243,824	\$ 5,381,305	\$ 1,624,368	\$ (22,259)	\$ 1,602,109	
TOTAL PERS	\$ 2,971,697,318	\$ 41,957,354	\$ 1,814,061,427	\$ 114,587,756	\$ 110,021,365	\$ 2,080,627,902	\$ 56,079,911	\$ 1,126,389,490	\$ 109,198,606	\$ 1,291,668,007	\$ 403,639,439	\$ 183,551	\$ 403,822,990	

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, 2022

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	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	\$ 78,338,680	\$ 1,816,557	\$ 62,934,353	\$ 4,118,396	\$ -	\$ 68,869,306	\$ 1,505,688	\$ 37,600,460	\$ -	\$ 39,106,148	\$ 13,078,940	\$ -	\$ 13,078,940

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	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	\$ (15,684,703)	\$ -	\$ -	\$ 6,417,615	\$ -	\$ 6,417,615	\$ -	\$ -	\$ -	\$ -	\$ 8,910,614	\$ -	\$ 8,910,614

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

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, 2022

NOTE 1 DESCRIPTION OF PLANS (CONTINUED)

PERS (Continued)

Death and Disability Benefits

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

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

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

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

An open period of 20 years to fund accrued liabilities for the Public Employees Retirement System and the Supreme and District Court Judges has been adopted for the July 1, 1996 valuation and adopted for the National Guard Security Officers and Firefighters for the July 1, 1998 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 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, 2022

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, 2022, 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	\$ 2,880,066,589
Judges System	3,220,848
Law Enforcement with Prior Main Service System ¹	82,096,920
Law Enforcement without Prior Main Service System	6,312,961
Highway Patrolmen's Retirement System	78,338,680
Retirement Plan for Employees of Job Service North Dakota	(15,684,703)

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, 2022

NOTE 4 ACTUARIAL ASSUMPTIONS

PERS and HPRS

The total pension liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
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	6.50%
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	Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) a tax-exempt municipal bond rate based on an index of 20-year mixed maturity general obligation bonds with an average Standard & Poor's Corp.'s AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For PERS: For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.69% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 5.10% for June 30, 2022.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.69% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 5.02% for June 30, 2022.

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, 2022

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

JSND

The total pension liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%.
Salary Increase (Payroll Growth)	3.50% per annum.
Investment Rate of Return	3.00%, 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	3.00%

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, 2022

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, 2022 are summarized in the following tables:

PERS and HPRS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	30.00%	5.75%
International Equity	21.00%	6.45%
Private Equity	7.00%	9.20%
Global Fixed Income	23.00%	0.34%
Global Real Assets	19.00%	4.35%
Cash Equivalents	0.00%	0.00%

JSND

Asset Class	Target Allocation	Short-Term Expected Real Rate of Return
Domestic Equity	2.00%	5.37%
Core Fixed Income	34.00%	1.31%
Limited Duration Fixed Income	10.00%	0.59%
Global Equity	18.00%	5.74%
Diversified Short-Term Fixed Income	5.00%	1.86%
Short-Term Corporate Fixed Income	25.00%	0.53%
US High Yield	3.00%	4.22%
Emerging Market Debt	3.00%	4.96%

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, 2022

NOTE 5 SENSITIVITY OF THE COLLECTIVE NET PENSION LIABILITY TO THE DISCOUNT RATE

The following presents the collective net pension liabilities calculated using discount rates of 5.10% (PERS), 5.02% (HPRS), and 3.00% (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 (4.10%, 4.02%, and 2.00%, respectively) or 1-percentage-point higher (6.10%, 6.02%, and 4.00%, respectively) than the current rate:

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

	<u>1% Decrease</u>	<u>Current Single Discount Rate Assumption</u>	<u>1% Increase</u>
	4.02%	5.02%	6.02%
Highway Patrol	\$ 105,923,042	\$ 78,338,680	\$ 56,286,379

	<u>1% Decrease</u>	<u>Current Single Discount Rate Assumption</u>	<u>1% Increase</u>
	2.00%	3.00%	4.00%
Job Service	\$ (8,404,268)	\$ (15,684,703)	\$ (21,896,493)

NOTE 6 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, 2022, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

<u>Plan</u>	<u>Recognition Period (Years)</u>
Main System	4.5782
Judges	4.0420
Law Enforcement With Prior Main System Service	6.4415
Law Enforcement Without Prior Main System Service	5.7217
Highway Patrolmen's Retirement System	5.0897
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, 2022

NOTE 7 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, 2022 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
2023	\$ 203,247,445	\$ 3,756,611	\$ 12,408,351	\$ 959,244	\$ 9,738,928	\$ 1,419,882
2024	239,257,548	1,603,927	11,873,706	1,092,590	9,270,689	1,779,382
2025	11,265,512	1,638,129	13,134,651	654,084	2,470,774	1,401,638
2026	266,226,067	1,945,136	8,503,336	955,002	7,554,698	1,816,713
2027	-	-	5,262,804	826,947	728,069	-
Thereafter	-	-	3,526,046	-	-	-
Total	<u>\$ 719,996,572</u>	<u>\$ 8,943,803</u>	<u>\$ 54,708,894</u>	<u>\$ 4,487,867</u>	<u>\$ 29,763,158</u>	<u>\$ 6,417,615</u>

NOTE 8 COLLECTIVE PENSION EXPENSE

Collective pension expense includes changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

The components of pension expense for the year ending June 30, 2022 are as follows:

	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
Service Cost	\$ 131,755,463	\$ 2,045,083	\$ 7,832,942	\$ 1,563,796	\$ 3,280,944	\$ 41,998
Interest on the Total Pension Liability	331,777,686	3,685,637	9,131,930	1,066,789	8,547,642	2,342,037
Changes of Benefit Terms	-	-	-	-	-	-
Employee Contributions	(94,556,448)	(758,464)	(3,776,861)	(791,401)	(1,985,476)	(9,299)
Projected Earnings on Plan Investments	(260,460,282)	(4,736,558)	(8,061,848)	(1,230,417)	(6,962,595)	(3,532,078)
Pension Plan Administrative Expense	2,250,049	6,248	65,321	18,649	65,650	18,357
Other	212,801	-	(226,926)	-	(62)	-
Recognition of Deferred Inflows/Outflows of Resources:						
Difference Between Actual and Expected Experience	(45,130,207)	(122,761)	5,283,942	(118,724)	15,422	3,413,145
Assumption Changes	302,547,989	2,522,096	7,807,210	965,221	9,393,467	4,717,299
Recognition of Investment Gains or Losses	11,383,609	486,912	1,050,508	150,455	723,948	1,919,155
Pension Expense	<u>\$ 379,780,660</u>	<u>\$ 3,128,193</u>	<u>\$ 19,106,218</u>	<u>\$ 1,624,368</u>	<u>\$ 13,078,940</u>	<u>\$ 8,910,614</u>

NOTE 9 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, 2022. The supporting actuarial information is included in the June 30, 2022, 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, P.O. Box 1657, Bismarck, ND 58502.



**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, 2022, and the related notes, and have issued a report thereon dated January 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

Governor Doug Burgum
Scott Miller, Executive Director
North Dakota Public Employees Retirement System

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

Report on 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

CliftonLarsonAllen LLP

Baltimore, Maryland
January 30, 2023