

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
BISMARCK, NORTH DAKOTA**

SCHEDULES OF EMPLOYER ALLOCATIONS AND
PENSION AMOUNTS BY EMPLOYER

JUNE 30, 2014

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
SCHEDULES OF EMPLOYER ALLOCATIONS	
Main System	4
Judges System	14
National Guard System	14
Law Enforcement with Prior Main Service System	15
Law Enforcement without Prior Main Service System	15
Highway Patrolmen's Retirement System	15
Retirement Plan for Employees of Job Service North Dakota	16
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER	
Main System	17
Judges System	26
National Guard System	26
Law Enforcement with Prior Main Service System	27
Law Enforcement without Prior Main Service System	27
Highway Patrolmen's Retirement System	28
Retirement Plan for Employees of Job Service North Dakota	28
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER	29
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	38
SCHEDULE OF FINDINGS	40



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

Governor Jack Dalrymple
The Legislative Assembly

Sparb Collins, Executive Director
North Dakota Public Employees Retirement System

Report on Schedules

We have audited the accompanying schedules of employer allocations of the North Dakota Public Employees Retirement System, a department of the State of North Dakota, as of and for the year ended June 30, 2014, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense as of and for the year ended June 30, 2014 and the net pension liability as of and for the year ended June 30, 2013 (specified column totals), included in the accompanying schedules of pension amounts by employer, and the related notes.

Management's Responsibility for Schedules

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense of all participating entities for the North Dakota Public Employees Retirement System as of and for the year ended June 30, 2014, and net pension liability as of and for the year ended June 30, 2013, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the North Dakota Public Employees Retirement System as of and for the year ended June 30, 2014, and our report thereon, dated December 16, 2014, expressed an unmodified opinion on those statements.

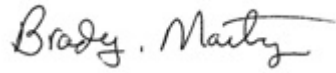
Restriction on Use

Our report is intended solely for the information and use of the management of PERS, its Board, PERS employers as of and for the year ended June 30, 2014, and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated August 8, 2015, on our consideration of the North Dakota Public Employees Retirement 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 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 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 North Dakota Public Employees Retirement System's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Brady Martz".

BRADY, MARTZ & ASSOCIATES, P.C.

Bismarck, North Dakota

August 8, 2015

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

MAIN SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City of Ashley	\$ 63,047	0.007484%
City of Beach	120,289	0.014280%
City of Belfield	419,363	0.049784%
City of Berthold	8,097	0.000962%
City of Bowman	467,360	0.055481%
City of Burlington	69,349	0.008233%
City of Carrington	649,471	0.077099%
City of Carson	10,352	0.001229%
City of Cavalier	473,635	0.056226%
City of Cooperstown	135,596	0.016096%
City of Crosby	132,701	0.015753%
City of Devils Lake	155,719	0.018485%
City of Drayton	225,795	0.026805%
City of Elgin	51,373	0.006099%
City of Ellendale	264,682	0.031420%
City of Emerado	44,844	0.005324%
City of Fargo	21,337,358	2.532988%
City of Fessenden	51,840	0.006154%
City of Finley	60,609	0.007194%
City of Glenburn	53,414	0.006341%
City of Grafton	1,318,270	0.156494%
City of Grand Forks	14,831,384	1.760655%
City of Granville	42,416	0.005035%
City of Gwinner	125,000	0.014839%
City of Halliday	108,033	0.012825%
City of Hankinson	185,170	0.021982%
City of Harvey	460,870	0.054711%
City of Harwood	85,998	0.010209%
City of Hatton	80,632	0.009572%
City of Jamestown	4,156,134	0.493381%
City of Kenmare	316,251	0.037542%
City of Killdeer	444,055	0.052715%
City of Kulm	117,829	0.013987%
City of Lakota	100,897	0.011978%
City of Lamoure	151,976	0.018042%
City of Larimore	76,655	0.009100%
City of Lidgerwood	41,086	0.004877%
City of Lincoln	356,425	0.042311%
City of Linton	218,650	0.025956%
City of Lisbon	273,445	0.032461%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City of Maddock	\$ 81,618	0.009689%
City of Mapleton	106,244	0.00012613
City of McClusky	27,298	0.003241%
City of McVille	80,604	0.009569%
City of Medora	249,901	0.029666%
City of Michigan	33,753	0.004007%
City of Minto	74,973	0.008900%
City of Mohall	146,936	0.017443%
City of Mott	94,146	0.011176%
City of Napoleon	166,799	0.019801%
City of Neche	43,500	0.005164%
City of New England	119,147	0.014144%
City of New Leipzig	23,223	0.002756%
City of New Rockford	146,308	0.017368%
City of New Salem	69,565	0.008258%
City of New Town	410,707	0.048755%
City of Northwood	140,188	0.016641%
City of Oakes	587,830	0.069781%
City of Park River	402,720	0.047808%
City of Pembina	75,248	0.008933%
City of Powers Lake	49,351	0.005859%
City of Ray	187,001	0.022198%
City of Regent	12,260	0.001456%
City of Rhame	70,200	0.008333%
City of Rolla	243,868	0.028949%
City of Rugby	508,229	0.060333%
City of Scranton	54,273	0.006442%
City of Sherwood	28,602	0.003395%
City of Stanley	633,248	0.075173%
City of Surrey	209,859	0.024913%
City of Thompson	115,169	0.013672%
City of Tioga	738,170	0.087630%
City of Towner	55,422	0.006579%
City of Underwood	76,380	0.009067%
City of Velva	110,508	0.013118%
City of Wahpeton	2,172,028	0.257844%
City of Walhalla	263,103	0.031233%
City of Watford City	1,665,155	0.197673%
City of West Fargo	5,521,525	0.655469%
City of Westhope	130,739	0.015521%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City of Williston	\$ 6,320,257	0.750286%
City of Wilton	85,494	0.010149%
Adams County	736,811	0.087468%
Barnes County	2,262,216	0.268551%
Benson County	1,592,008	0.188990%
Billings County	2,198,175	0.260948%
Bottineau County	2,736,516	0.324856%
Bowman County	1,319,198	0.156604%
Burke County	1,333,795	0.158336%
Burleigh County	12,432,688	1.475901%
Cass County	20,506,760	2.434386%
Cavalier County	1,648,126	0.195652%
Dickey County	1,560,478	0.185246%
Divide County	2,202,963	0.261517%
Dunn County	2,800,769	0.332484%
Eddy County	749,762	0.089005%
Emmons County	1,166,472	0.138474%
Foster County	1,050,477	0.124704%
Grand Forks County	13,122,653	1.557809%
Grant County	982,921	0.116684%
Griggs County	717,960	0.085230%
Hettinger County	949,833	0.112756%
Lamoure County	1,197,858	0.142199%
Logan County	558,168	0.066262%
McHenry County	1,228,412	0.145827%
McIntosh County	835,577	0.099192%
McKenzie County	4,302,073	0.510706%
McLean County	3,616,055	0.429267%
Mercer County	2,384,177	0.283028%
Morton County	4,457,002	0.529098%
Mountrail County	4,047,196	0.480448%
Nelson County	1,203,918	0.142919%
Oliver County	593,060	0.070403%
Pembina County	2,436,059	0.289187%
Pierce County	1,692,589	0.200929%
Ramsey County	2,719,249	0.322807%
Ransom County	1,283,803	0.152402%
Renville County	1,089,059	0.129284%
Richland County	5,036,398	0.597879%
Rolette County	1,828,794	0.217098%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Sheridan County	\$ 492,947	0.058519%
Slope County	455,641	0.054090%
Stark County	4,614,538	0.547798%
Steele County	612,893	0.072757%
Stutsman County	5,074,056	0.602349%
Towner County	801,874	0.095191%
Traill County	2,453,519	0.291261%
Walsh County	2,852,754	0.338654%
Ward County	7,970,652	0.946207%
Wells County	1,568,903	0.186247%
Williams County	6,502,581	0.771931%
Cavalier County Health District	108,312	0.012858%
Central Valley Health Unit	990,375	0.117569%
City-County Health District	491,105	0.058300%
Custer Health Unit	1,225,296	0.145456%
Dickey County Health District	140,364	0.016663%
Emmons County Public Health	104,338	0.012386%
First District Health Unit	1,901,241	0.225698%
Garrison Diversion Conservancy District	1,628,261	0.193293%
Kidder County District Health Unit	25,232	0.002996%
Lake Region District Health Unit	703,319	0.083491%
McIntosh District Health Unit	53,145	0.006309%
Nelson-Griggs District Health Unit	120,286	0.014279%
Rolette County Public Health	278,658	0.033079%
Sargent County District Health Unit	49,803	0.005912%
Southwestern District Health Unit	1,087,827	0.129137%
Towner County Public Health Unit	53,165	0.006311%
Traill District Health Unit	149,880	0.017792%
Upper Missouri Health Unit	910,227	0.108054%
Walsh County Health District	266,607	0.031649%
Wells County District Health Unit	156,026	0.018522%
Barnes County Soil Conservation District	95,105	0.011289%
Bismarck Rural Fire Protection	326,930	0.038810%
Bowman City Park Board	38,385	0.004557%
Burleigh County Council on Aging	470,162	0.055814%
Burleigh County Soil Conservation District	136,617	0.016218%
Carnegie Regional Library	56,436	0.006699%
Cass County Soil Conservation District	132,272	0.015703%
Cass County Water Resource District	188,538	0.022382%
Cavalier County Job Development Authority	39,900	0.004737%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Central Plains Water District	\$ 202,806	0.024076%
Consolidated Waste Ltd	97,934	0.011626%
Devils Lake Basin Joint Water Resource Board	44,280	0.005257%
Dunseith Community Nursing Home	867,707	0.103007%
Fargo Park District	1,672,866	0.198588%
Grafton Park District	119,134	0.014142%
Grand Forks County Water Resource District	53,418	0.006341%
Grand Forks Park District	1,162,803	0.138039%
Grand Forks Public Library	433,301	0.051438%
Grand Forks-E Grand Forks Metropolitan Planning	249,356	0.029601%
Greater Ramsey Water District	261,990	0.031102%
Griggs County Public Library	29,147	0.003460%
James River Soil Conservation District	32,660	0.003876%
James River Valley Library System	210,422	0.024979%
Jamestown Parks and Recreation District	90,472	0.010741%
Jamestown Regional Airport	171,967	0.020414%
Lake Metigoshe Recreation Service District	82,459	0.009789%
McIntosh County Housing Authority	35,295	0.004190%
Mercer County Soil Conservation District	72,668	0.008627%
Minot Rural Fire Department	67,650	0.008031%
North Dakota Firefighters Association	163,340	0.019391%
R & T Water Supply Commerce Authority	379,622	0.045065%
Ramsey County Housing Authority	168,855	0.020044%
Ramsey County Soil Conservation District	30,232	0.003590%
Ramsey County Water Resource District	15,355	0.001822%
Ransom County Soil Conservation District	81,650	0.009692%
Red River Joint Water Resource District	80,004	0.009497%
Rolette County Soil Conservation District	31,200	0.003703%
Southeast Region Career & Technology Center	85,665	0.010169%
Southwest Water Authority	1,899,846	0.225533%
Stutsman County Housing Authority	73,543	0.008730%
Traill County Water Resource District	97,488	0.011573%
Traill Rural Water District	82,988	0.009852%
Tri-Cities Joint Job Development Authority	56,102	0.006659%
Walsh County Housing Authority	28,536	0.003388%
Walsh County Water Resource District	34,592	0.004107%
Ward County Water Resource District	33,289	0.003951%
Watford City Park District	111,638	0.013253%
West Fargo Park District	791,187	0.093924%
Western & Central Stark Soil Conservation District	87,652	0.010406%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Western Area Water Supply Authority	\$ 434,662	0.051599%
Williams County Soil Conservation District	37,339	0.004433%
Williston Housing Authority	347,514	0.041254%
Apple Creek Elementary School	48,808	0.005794%
Beach Public School District #3	683,497	0.081139%
Belcourt School District #7	4,830,977	0.573493%
Belfield Public School District #13	222,896	0.026460%
Beulah Public School District #27	751,344	0.089194%
Billings County School District	351,405	0.041716%
Bismarck Public Schools	18,919,516	2.245963%
Bottineau Public School	1,201,842	0.142672%
Bowman County School District #1	577,161	0.068516%
Burke Central School	23,337	0.002771%
Burleigh County Special Education Unit	47,327	0.005619%
Carrington School District #49	426,604	0.050642%
Cavalier Public Schools	408,041	0.048440%
Center Stanton Public School	243,165	0.028866%
Central Cass Public School District #7	639,671	0.075937%
Dakota Prairie Public School	495,262	0.058794%
Devils Lake Public School	2,491,788	0.295803%
Dickinson Public Schools	4,144,736	0.492027%
Divide County School District #1	543,899	0.064568%
Drake Public School District	183,897	0.021830%
Drayton Public School District #19	247,853	0.029423%
Dunseith School District #1	1,038,016	0.123225%
East Central Special Education Unit	212,385	0.025213%
Ellendale Public School District #40	347,703	0.041276%
Enderlin Area School District #24	458,733	0.054457%
Fargo Public Schools	19,475,053	2.311911%
Fort Totten School District #30	378,002	0.044874%
Garrison Public School District #51	441,244	0.052381%
Glen Ullin Public School District #48	276,000	0.032764%
Glenburn School District	326,158	0.038718%
Grafton Public School District #3	1,018,899	0.120956%
Great Northwest Education Cooperative	140,485	0.016678%
Halliday Public School	86,441	0.010262%
Harvey Public School District #38	463,689	0.055046%
Hazen Public School District #3	569,095	0.067559%
Hillsboro Public School	470,154	0.055813%
James River Multidistrict Special Education Unit	402,318	0.047760%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Jamestown Public School District #1	\$ 2,724,949	0.323482%
Kenmare Public School District #28	358,249	0.042528%
Killdeer Public School District #16	562,999	0.066835%
Kindred Public School District #2	416,934	0.049495%
Kulm Public School District #7	275,414	0.032694%
Lake Region Special Education Unit	610,377	0.072459%
Lakota Public School District #66	225,190	0.026733%
Lamoure School District #8	434,777	0.051613%
Larimore Public School District #44	500,404	0.059404%
Leeds Public School District #6	182,439	0.021658%
Lewis & Clark Public Schools	409,489	0.048612%
Lidgerwood Public School	273,069	0.032417%
Linton Public School District #36	412,897	0.049015%
Lisbon Public School	589,818	0.070018%
Lonetree Special Education Unit	58,017	0.006888%
Mandan Public School District #1	6,115,873	0.726024%
Mandaree Public School District #36	547,349	0.064976%
Manvel Public School	147,613	0.017523%
Maple Valley School District	240,935	0.028602%
Mapleton Public School	51,092	0.006066%
Max Public School	299,431	0.035545%
McClusky Public Schools	124,116	0.014734%
McKenzie County Public School District #1	1,299,892	0.154311%
Medina Public School District #3	185,440	0.022013%
Midway Public School District #128	491,998	0.058405%
Milnor Public School District #2	287,158	0.034090%
Minot Public School District #1	12,722,678	1.510328%
Minto Public School District #20	313,204	0.037181%
Mohall Lansford Sherwood School	274,430	0.032577%
Mott/Regent School District #1	337,284	0.040040%
Mt Pleasant School District #4	271,529	0.032234%
Napoleon Public School District #2	217,117	0.025775%
New Public School District #8	350,243	0.041577%
New Rockford Sheyenne Public School	241,608	0.028681%
New Salem Almont School District #49	351,605	0.041739%
New Town Public School District	1,164,642	0.138257%
Newburg United Public School	191,595	0.022745%
North Border School District #100	437,249	0.051906%
North Sargent School District #3	322,980	0.038341%
North Valley Career & Technology Center	121,394	0.014410%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Proportionate Share Allocation
Northern Cass School District #97	\$ 522,535	0.062030%
Northern Plains Special Education Unit	104,210	0.012371%
Oakes Public Schools	597,413	0.070920%
Oliver-Mercer Special Education Unit	348,512	0.041372%
Park River Area School District	496,336	0.058921%
Peace Garden Special Services	304,769	0.036180%
Pingree-Buchanan School District	238,746	0.028342%
Richland School District #44	390,326	0.046336%
Rolette Public School	190,403	0.022604%
Roughrider Education Services Program (RESP)	18,552	0.002202%
Rugby Public School District #5	558,762	0.066332%
Rural Cass Special Education Unit	275,926	0.032756%
Sawyer Public School	215,776	0.025615%
Sheyenne Valley Career and Tech Center	77,389	0.009187%
Sheyenne Valley Special Education Unit	579,438	0.068786%
Solen Public School District #3	173,293	0.020571%
Souris Valley Special Services	1,095,995	0.130107%
St John School District #3	553,255	0.065678%
Stanley Community Public School District #2	805,646	0.095639%
Surrey Schools	534,131	0.063407%
Sw Special Education Unit	78,442	0.009312%
Tgu School District #60	1,463,268	0.173707%
Thompson Public School	320,661	0.038066%
Tioga Public School District #15	606,613	0.072012%
Turtle Lake Mercer School District #72	238,734	0.028341%
Underwood School District #8	254,032	0.030156%
United Public School District #7	690,959	0.082024%
Valley City Public School	846,635	0.100505%
Velva Public School	354,443	0.042076%
Wahpeton Public School District #37	1,269,764	0.150735%
Warwick Public School	331,226	0.039320%
Washburn Public School	278,144	0.033019%
West Fargo Public School District #6	10,880,989	1.291697%
West River Student Services	58,862	0.006988%
Westhope Public School District #17	237,266	0.028166%
White Shield School District #85	655,033	0.077759%
Williston Public School #1	3,487,039	0.413951%
Wilmac Multidistrict Special Education Unit	527,556	0.062627%
Wilton Public School District	189,816	0.022533%
Yellowstone School District #14	78,134	0.009275%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Zeeland Public Schools	\$ 67,372	0.007998%
Attorney General's Office	9,139,680	1.084984%
Bank of North Dakota	8,288,278	0.983912%
Beef Commission	114,348	0.013575%
Bismarck State College	3,594,112	0.426662%
Board of Medical Examiners	158,441	0.018809%
Board of Pharmacy	195,261	0.023180%
Central Services	1,064,484	0.126366%
Department of Transportation	58,673,052	6.965160%
Dickinson State University	2,274,356	0.269992%
Education Standards & Practice	372,838	0.044260%
Electrical Board	1,125,847	0.133650%
Housing Finance Agency	2,129,281	0.252770%
Information Technology Department	20,652,434	2.451679%
Insurance Department	1,922,873	0.228268%
Job Service North Dakota	9,807,357	1.164245%
Lake Region State College	1,788,518	0.212317%
Land Department	1,484,586	0.176238%
Legislative Council	1,580,425	0.187614%
Mayville State University	2,235,933	0.265430%
Mill & Elevator Association	6,882,262	0.817003%
Minot State University	5,269,970	0.625606%
ND Board of Nursing	281,580	0.033426%
ND Public Employees Retirement System	1,711,151	0.203133%
ND Soybean Council	349,692	0.041512%
ND St College of Science	5,507,115	0.653758%
ND State Board of Cosmetology	55,895	0.006636%
ND State Plumbing Board	288,967	0.034303%
ND System Information Technology Services	1,431,201	0.169901%
ND University System Office	574,313	0.068177%
North Dakota State University	30,149,739	3.579117%
Office of Management & Budget	2,436,583	0.289251%
Public Finance Authority	148,710	0.017653%
Real Estate Commission	78,558	0.009325%
Retirement & Investment Office	1,026,438	0.121849%
Rough Rider Industries	1,390,136	0.165026%
State Auditor's Office	3,242,528	0.384925%
State Board of Law Examiners	317,094	0.037643%
State Fair Association	927,789	0.110140%
University of North Dakota	39,061,573	4.637054%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Valley City State University	\$ 1,615,477	0.191776%
Williston State College	1,064,107	0.126321%
Workforce Safety & Insurance	7,901,157	0.937957%
State Treasurer's Office	303,722	0.036055%
Tax Department	6,303,254	0.748269%
Facility Management	2,026,132	0.240526%
Office of Administrative Hearings	234,822	0.027876%
ND Supreme Court	16,759,772	1.989576%
Commission on Legal Counsel for Indigents	1,695,732	0.201303%
Public Instruction	4,439,871	0.527064%
ND Youth Correctional Center	2,845,667	0.337812%
Juvenile Services - DOCR	1,348,487	0.160080%
ND State Library	1,158,250	0.137497%
School for the Deaf	1,103,412	0.130988%
School for the Blind	669,534	0.079482%
Career & Technical Education	1,305,359	0.154962%
ND Department of Health	16,676,889	1.979736%
Tobacco Prevention/Control Committee	269,408	0.031982%
Life Skills and Transition Center	12,070,442	1.432898%
North Dakota State Hospital	17,104,523	2.030502%
ND Veterans Home	4,078,531	0.484167%
Indian Affairs Commission	270,680	0.032132%
Veterans Affairs Department	300,848	0.035713%
Department of Human Services	61,057,696	7.248245%
Protection & Advocacy Project	1,567,148	0.186038%
Industrial Commission	5,360,544	0.636358%
ND Department of Labor	446,413	0.052995%
Public Service Commission	2,635,447	0.312858%
Aeronautics Commission	211,804	0.025143%
Department of Financial Institutions	1,842,357	0.218709%
ND Securities Department	455,892	0.054120%
Field Services Division	5,757,437	0.683474%
Highway Patrol	1,926,520	0.228700%
Department of Corrections Transitional Services	1,818,701	0.215901%
James River Correctional Center	6,116,784	0.726132%
State Penitentiary	8,590,811	1.019828%
Department of Corrections and Rehabilitation	5,793,534	0.687759%
Adjutant General ND National Guard	8,528,946	1.012483%
Department of Commerce	3,145,934	0.373459%
Department of Agriculture	3,410,902	0.404913%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Milk Marketing Board	\$ 181,992	0.021605%
ND Corn Utilization Council	280,971	0.033354%
State Seed Department	990,444	0.117578%
ND Wheat Commission	404,736	0.048046%
ND Barley Council	114,997	0.013652%
Racing Commission	114,408	0.013582%
Historical Society	3,370,779	0.400149%
ND Council on the Arts	280,356	0.033281%
Game & Fish Department	9,106,835	1.081086%
Parks & Recreation Department	2,696,612	0.320119%
Water Commission	5,340,601	0.633991%
Governor's Office	828,342	0.098334%
Secretary of State	1,357,944	0.161204%
Grand totals	\$ 842,379,091	100.000000%

JUDGES SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	\$ 6,460,877	100.000000%

NATIONAL GUARD SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Adjutant General ND National Guard	\$ 1,061,849	100.000000%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Attorney General's Office	\$ 2,530,668	20.343063%
City of Cavalier	150,676	1.152461%
City of Ellendale	77,010	0.589056%
City of Thompson	53,118	0.406297%
City of Williston	2,016,758	15.425711%
City of Bowman	145,346	1.111683%
City of Powers Lake	60,194	0.460407%
City of Burlington	88,722	0.678643%
Adams County	114,403	0.875047%
Bowman County	153,443	1.173668%
Dunn County	552,378	4.224988%
Griggs County	166,968	1.277133%
McKenzie County	410,910	3.142933%
McLean County	582,527	4.455620%
Slope County	54,810	0.419240%
Stark County	1,075,719	8.227919%
Ward County	2,181,867	16.688576%
Williams County	2,529,500	19.347555%
Grand totals	<u>\$ 12,945,017</u>	<u>100.000000%</u>

LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City of Devils Lake	\$ 308,759	11.300387%
City of Berthold	13,524	0.494752%
Barnes County	550,121	20.133934%
Morton County	1,364,550	49.940925%
Rolette County	495,374	18.130002%
Grand totals	<u>\$ 2,732,328</u>	<u>100.000000%</u>

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
ND Highway Patrolmen	<u>\$ 9,318,739</u>	<u>100.000000%</u>

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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

<u>Employer Name</u>	<u>Covered Employee Payroll</u>	<u>Employer's Proportionate Share Allocation</u>
Job Service North Dakota	<u>\$ 752,999</u>	<u>100.000000%</u>

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Differences Between Employer and Pension Expense/Income	Total Employer Pension Expense/Income	
City of Ashley	\$ 54,941	\$ 47,503	\$ 1,540	\$ -	\$ -	\$ -	\$ 1,540	\$ -	\$ -	\$ (9,273)	\$ -	\$ 4,700	\$ -	\$ 4,700	
City of Beach	104,831	90,638	2,939	-	-	-	2,939	-	-	(17,693)	-	8,968	-	8,968	
City of Belfield	365,471	315,990	10,245	-	-	-	10,245	-	-	(61,682)	-	31,266	-	31,266	
City of Berthold	7,062	6,106	198	-	-	-	198	-	-	(1,192)	-	604	-	604	
City of Bowman	407,293	352,150	11,417	-	-	-	11,417	-	-	(68,741)	-	34,843	-	34,843	
City of Burlington	60,440	52,257	1,694	-	-	-	1,694	-	-	(10,201)	-	5,171	-	5,171	
City of Carrington	565,994	489,364	15,866	-	-	-	15,866	-	-	(95,526)	-	48,420	-	48,420	
City of Carson	9,022	7,801	253	-	-	-	253	-	-	(1,523)	-	772	-	772	
City of Cavalier	412,763	356,878	11,571	-	-	-	11,571	-	-	(69,664)	-	35,311	-	35,311	
City of Cooperstown	118,163	102,165	3,312	-	-	-	3,312	-	-	(19,943)	-	10,109	-	10,109	
City of Crosby	115,645	99,988	3,242	-	-	-	3,242	-	-	(19,518)	-	9,893	-	9,893	
City of Devils Lake	135,701	117,328	3,804	-	-	-	3,804	-	-	(22,903)	-	11,609	-	11,609	
City of Drayton	196,779	170,137	5,516	-	-	-	5,516	-	-	(33,211)	-	16,834	-	16,834	
City of Elgin	44,774	38,712	1,255	-	-	-	1,255	-	-	(7,557)	-	3,830	-	3,830	
City of Ellendale	230,658	199,429	6,466	-	-	-	6,466	-	-	(38,929)	-	19,733	-	19,733	
City of Emerado	39,084	33,793	1,096	-	-	-	1,096	-	-	(6,596)	-	3,344	-	3,344	
City of Fargo	18,595,005	16,077,416	521,253	-	-	-	521,253	-	-	(3,138,377)	-	1,590,780	-	1,590,780	
City of Fessenden	45,177	39,061	1,266	-	-	-	1,266	-	-	(7,625)	-	3,865	-	3,865	
City of Finley	52,812	45,662	1,480	-	-	-	1,480	-	-	(8,913)	-	4,518	-	4,518	
City of Glenburn	46,550	40,248	1,305	-	-	-	1,305	-	-	(7,857)	-	3,982	-	3,982	
City of Grafton	1,148,843	993,301	32,204	-	-	-	32,204	-	-	(193,896)	-	98,282	-	98,282	
City of Grand Forks	12,925,205	11,175,254	362,318	-	-	-	362,318	-	-	(2,181,455)	-	1,105,735	-	1,105,735	
City of Granville	36,963	31,958	1,036	-	-	-	1,036	-	-	(6,238)	-	3,162	-	3,162	
City of Gwinner	108,935	94,186	3,054	-	-	-	3,054	-	-	(18,386)	-	9,319	-	9,319	
City of Halliday	94,150	81,403	2,639	-	-	-	2,639	-	-	(15,890)	-	8,054	-	8,054	
City of Hankinson	161,373	139,524	4,524	-	-	-	4,524	-	-	(27,236)	-	13,805	-	13,805	
City of Harvey	401,641	347,262	11,259	-	-	-	11,259	-	-	(67,787)	-	34,360	-	34,360	
City of Harwood	74,946	64,799	2,101	-	-	-	2,101	-	-	(12,649)	-	6,412	-	6,412	
City of Hatton	70,269	60,756	1,970	-	-	-	1,970	-	-	(11,860)	-	6,011	-	6,011	
City of Jamestown	3,621,976	3,131,595	101,531	-	-	-	101,531	-	-	(611,300)	-	309,856	-	309,856	
City of Kenmare	275,601	238,287	7,726	-	-	-	7,726	-	-	(46,515)	-	23,577	-	23,577	
City of Killdeer	386,988	334,593	10,848	-	-	-	10,848	-	-	(65,314)	-	33,106	-	33,106	
City of Kulm	102,680	88,778	2,878	-	-	-	2,878	-	-	(17,330)	-	8,784	-	8,784	
City of Lakota	87,932	76,027	2,465	-	-	-	2,465	-	-	(14,841)	-	7,522	-	7,522	
City of Lamoure	132,449	114,516	3,713	-	-	-	3,713	-	-	(22,354)	-	11,331	-	11,331	
City of Larimore	66,804	57,760	1,873	-	-	-	1,873	-	-	(11,275)	-	5,715	-	5,715	
City of Lidgerwood	35,803	30,955	1,004	-	-	-	1,004	-	-	(6,043)	-	3,063	-	3,063	
City of Lincoln	310,611	268,557	8,707	-	-	-	8,707	-	-	(52,423)	-	26,572	-	26,572	
City of Linton	190,546	164,748	5,341	-	-	-	5,341	-	-	(32,160)	-	16,301	-	16,301	
City of Lisbon	238,301	206,037	6,680	-	-	-	6,680	-	-	(40,219)	-	20,386	-	20,386	
City of Maddock	71,128	61,498	1,994	-	-	-	1,994	-	-	(12,005)	-	6,085	-	6,085	
City of Mapleton	92,594	80,057	2,596	-	-	-	2,596	-	-	(15,628)	-	7,921	-	7,921	
City of McClusky	23,793	20,571	667	-	-	-	667	-	-	(4,016)	-	2,035	-	2,035	
City of McVie	70,247	60,736	1,969	-	-	-	1,969	-	-	(11,856)	-	6,010	-	6,010	
City of Medora	217,782	188,296	6,105	-	-	-	6,105	-	-	(36,756)	-	18,631	-	18,631	
City of Michigan	29,416	25,433	825	-	-	-	825	-	-	(4,965)	-	2,516	-	2,516	

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	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 Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
City of Minto	\$ 65,336	\$ 56,490	\$ 1,831	\$ -	\$ -	\$ -	\$ 1,831	\$ -	\$ -	\$ (11,027)	\$ -	\$ (11,027)	\$ 5,589	\$ -	\$ 5,589
City of Mohall	128,051	110,714	3,590	-	-	-	3,590	-	-	(21,612)	-	(21,612)	10,955	-	10,955
City of Mott	82,045	70,936	2,300	-	-	-	2,300	-	-	(13,847)	-	(13,847)	7,019	-	7,019
City of Napoleon	145,362	125,681	4,075	-	-	-	4,075	-	-	(24,533)	-	(24,533)	12,436	-	12,436
City of Neche	37,910	32,777	1,063	-	-	-	1,063	-	-	(6,398)	-	(6,398)	3,243	-	3,243
City of New England	103,833	89,775	2,911	-	-	-	2,911	-	-	(17,524)	-	(17,524)	8,883	-	8,883
City of New Leipzig	20,232	17,493	567	-	-	-	567	-	-	(3,415)	-	(3,415)	1,731	-	1,731
City of New Rockford	127,501	110,238	3,574	-	-	-	3,574	-	-	(21,519)	-	(21,519)	10,908	-	10,908
City of New Salem	60,623	52,415	1,699	-	-	-	1,699	-	-	(10,232)	-	(10,232)	5,186	-	5,186
City of New Town	357,917	309,458	10,033	-	-	-	10,033	-	-	(60,408)	-	(60,408)	30,619	-	30,619
City of Northwood	122,164	105,624	3,424	-	-	-	3,424	-	-	(20,618)	-	(20,618)	10,451	-	10,451
City of Oakes	512,272	442,915	14,360	-	-	-	14,360	-	-	(86,459)	-	(86,459)	43,824	-	43,824
City of Park River	350,965	303,448	9,838	-	-	-	9,838	-	-	(59,234)	-	(59,234)	30,025	-	30,025
City of Pembina	65,578	56,700	1,838	-	-	-	1,838	-	-	(11,068)	-	(11,068)	5,610	-	5,610
City of Powers Lake	43,012	37,188	1,206	-	-	-	1,206	-	-	(7,259)	-	(7,259)	3,680	-	3,680
City of Ray	162,959	140,895	4,568	-	-	-	4,568	-	-	(27,503)	-	(27,503)	13,941	-	13,941
City of Regent	10,689	9,242	300	-	-	-	300	-	-	(1,804)	-	(1,804)	914	-	914
City of Rhame	61,174	52,891	1,715	-	-	-	1,715	-	-	(10,325)	-	(10,325)	5,233	-	5,233
City of Rolla	212,518	183,745	5,957	-	-	-	5,957	-	-	(35,868)	-	(35,868)	18,181	-	18,181
City of Rugby	442,913	382,946	12,416	-	-	-	12,416	-	-	(74,753)	-	(74,753)	37,891	-	37,891
City of Scranton	47,292	40,889	1,326	-	-	-	1,326	-	-	(7,982)	-	(7,982)	4,046	-	4,046
City of Sherwood	24,923	21,549	699	-	-	-	699	-	-	(4,206)	-	(4,206)	2,132	-	2,132
City of Stanley	551,855	477,139	15,470	-	-	-	15,470	-	-	(93,139)	-	(93,139)	47,211	-	47,211
City of Surrey	182,890	158,128	5,127	-	-	-	5,127	-	-	(30,867)	-	(30,867)	15,646	-	15,646
City of Thompson	100,368	86,779	2,814	-	-	-	2,814	-	-	(16,940)	-	(16,940)	8,586	-	8,586
City of Tioga	643,304	556,206	18,033	-	-	-	18,033	-	-	(108,574)	-	(108,574)	55,034	-	55,034
City of Towner	48,297	41,758	1,354	-	-	-	1,354	-	-	(8,151)	-	(8,151)	4,132	-	4,132
City of Underwood	66,562	57,550	1,866	-	-	-	1,866	-	-	(11,234)	-	(11,234)	5,694	-	5,694
City of Velva	96,301	83,263	2,700	-	-	-	2,700	-	-	(16,253)	-	(16,253)	8,238	-	8,238
City of Wahpeton	1,892,867	1,636,591	53,061	-	-	-	53,061	-	-	(319,469)	-	(319,469)	161,932	-	161,932
City of Walhalla	229,286	198,243	6,427	-	-	-	6,427	-	-	(38,698)	-	(38,698)	19,615	-	19,615
City of Watford City	1,451,144	1,254,673	40,678	-	-	-	40,678	-	-	(244,917)	-	(244,917)	124,144	-	124,144
City of West Fargo	4,811,886	4,160,402	134,886	-	-	-	134,886	-	-	(812,127)	-	(812,127)	411,651	-	411,651
City of Westhope	113,942	98,515	3,194	-	-	-	3,194	-	-	(19,231)	-	(19,231)	9,748	-	9,748
City of Williston	5,507,950	4,762,226	154,398	-	-	-	154,398	-	-	(929,606)	-	(929,606)	471,198	-	471,198
City of Wilton	74,505	64,418	2,089	-	-	-	2,089	-	-	(12,575)	-	(12,575)	6,374	-	6,374
Adams County	642,114	555,178	18,000	-	-	-	18,000	-	-	(108,373)	-	(108,373)	54,932	-	54,932
Barnes County	1,971,469	1,704,551	55,264	-	-	-	55,264	-	-	(332,735)	-	(332,735)	168,657	-	168,657
Benson County	1,387,401	1,199,560	38,891	-	-	-	38,891	-	-	(234,159)	-	(234,159)	118,690	-	118,690
Billings County	1,915,654	1,656,293	53,699	-	-	-	53,699	-	-	(323,315)	-	(323,315)	163,882	-	163,882
Bottineau County	2,384,812	2,061,930	66,851	-	-	-	66,851	-	-	(402,497)	-	(402,497)	204,018	-	204,018
Bowman County	1,149,651	993,999	32,227	-	-	-	32,227	-	-	(194,033)	-	(194,033)	98,351	-	98,351
Burke County	1,162,366	1,004,992	32,583	-	-	-	32,583	-	-	(196,179)	-	(196,179)	99,439	-	99,439
Burleigh County	10,834,788	9,367,859	303,720	-	-	-	303,720	-	-	(1,828,644)	-	(1,828,644)	926,903	-	926,903
Cass County	17,871,155	15,451,568	500,963	-	-	-	500,963	-	-	(3,016,209)	-	(3,016,209)	1,528,855	-	1,528,855
Cavalier County	1,436,308	1,241,845	40,262	-	-	-	40,262	-	-	(242,413)	-	(242,413)	122,874	-	122,874

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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 Resources	Proportionate Share of Plan Pension Expense/Income	Proportionate Share of Contributions	Total Employer Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
														Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
Dickey County	\$ 1,359,916	\$ 1,175,796	\$ 38,121	\$ -	\$ -	\$ -	\$ -	\$ 38,121	\$ -	\$ -	\$ (229,520)	\$ -	\$ 116,339	\$ -	\$ 116,339
Divide County	1,919,831	1,659,904	53,817	-	-	-	-	53,817	-	-	(324,020)	-	164,239	-	164,239
Dunn County	2,440,810	2,110,347	68,421	-	-	-	-	68,421	-	-	(411,948)	-	208,808	-	208,808
Eddy County	653,398	564,934	18,316	-	-	-	-	18,316	-	-	(110,277)	-	55,897	-	55,897
Emmons County	1,016,556	878,924	28,496	-	-	-	-	28,496	-	-	(171,570)	-	86,965	-	86,965
Foster County	915,469	791,523	25,662	-	-	-	-	25,662	-	-	(154,508)	-	78,317	-	78,317
Grand Forks County	11,436,085	9,887,747	320,575	-	-	-	-	320,575	-	-	(1,930,128)	-	978,343	-	978,343
Grant County	856,593	740,618	24,012	-	-	-	-	24,012	-	-	(144,572)	-	73,280	-	73,280
Griggs County	625,685	540,973	17,539	-	-	-	-	17,539	-	-	(105,600)	-	53,527	-	53,527
Hettinger County	827,757	715,686	23,204	-	-	-	-	23,204	-	-	(139,705)	-	70,814	-	70,814
Lamoure County	1,043,902	902,567	29,263	-	-	-	-	29,263	-	-	(176,185)	-	89,305	-	89,305
Logan County	486,438	420,579	13,636	-	-	-	-	13,636	-	-	(82,099)	-	41,614	-	41,614
McHenry County	1,070,536	925,595	30,009	-	-	-	-	30,009	-	-	(180,680)	-	91,583	-	91,583
McIntosh County	728,182	629,593	20,412	-	-	-	-	20,412	-	-	(122,899)	-	62,295	-	62,295
McKenzie County	3,749,161	3,241,560	105,096	-	-	-	-	105,096	-	-	(632,766)	-	320,736	-	320,736
McLean County	3,151,307	2,724,649	88,337	-	-	-	-	88,337	-	-	(531,863)	-	269,590	-	269,590
Mercer County	2,077,747	1,796,439	58,243	-	-	-	-	58,243	-	-	(350,672)	-	177,749	-	177,749
Morton County	3,884,180	3,358,298	108,881	-	-	-	-	108,881	-	-	(655,553)	-	332,287	-	332,287
Mountrail County	3,527,033	3,049,506	98,869	-	-	-	-	98,869	-	-	(595,276)	-	301,733	-	301,733
Nelson County	1,049,188	907,137	29,411	-	-	-	-	29,411	-	-	(177,077)	-	89,757	-	89,757
Oliver County	516,838	446,863	14,488	-	-	-	-	14,488	-	-	(87,229)	-	44,215	-	44,215
Pembina County	2,122,961	1,835,532	59,511	-	-	-	-	59,511	-	-	(358,303)	-	181,617	-	181,617
Pierce County	1,475,047	1,275,339	41,348	-	-	-	-	41,348	-	-	(248,951)	-	126,188	-	126,188
Ramsey County	2,369,770	2,048,925	66,429	-	-	-	-	66,429	-	-	(399,958)	-	202,731	-	202,731
Ransom County	1,118,804	967,328	31,362	-	-	-	-	31,362	-	-	(188,826)	-	95,712	-	95,712
Renville County	949,091	820,593	26,605	-	-	-	-	26,605	-	-	(160,183)	-	81,194	-	81,194
Richland County	4,389,110	3,794,866	123,035	-	-	-	-	123,035	-	-	(740,773)	-	375,483	-	375,483
Rolette County	1,593,746	1,377,967	44,676	-	-	-	-	44,676	-	-	(268,985)	-	136,343	-	136,343
Sheridan County	429,596	371,433	12,042	-	-	-	-	12,042	-	-	(72,505)	-	36,751	-	36,751
Slope County	397,082	343,321	11,131	-	-	-	-	11,131	-	-	(67,018)	-	33,970	-	33,970
Stark County	4,021,459	3,476,991	112,729	-	-	-	-	112,729	-	-	(678,723)	-	344,031	-	344,031
Steele County	534,119	461,804	14,972	-	-	-	-	14,972	-	-	(90,146)	-	45,693	-	45,693
Stutsman County	4,421,925	3,823,238	123,955	-	-	-	-	123,955	-	-	(746,312)	-	378,290	-	378,290
Towner County	698,810	604,198	19,589	-	-	-	-	19,589	-	-	(117,942)	-	59,782	-	59,782
Traill County	2,138,186	1,848,696	59,937	-	-	-	-	59,937	-	-	(360,873)	-	182,919	-	182,919
Walsh County	2,486,105	2,149,509	69,690	-	-	-	-	69,690	-	-	(419,593)	-	212,683	-	212,683
Ward County	6,946,233	6,005,778	194,716	-	-	-	-	194,716	-	-	(1,172,352)	-	594,242	-	594,242
Wells County	1,367,264	1,182,150	38,327	-	-	-	-	38,327	-	-	(230,760)	-	116,968	-	116,968
Williams County	5,666,849	4,899,611	158,853	-	-	-	-	158,853	-	-	(956,424)	-	484,792	-	484,792
Cavalier County Health District	94,392	81,612	2,646	-	-	-	-	2,646	-	-	(15,931)	-	8,075	-	8,075
Central Valley Health Unit	863,090	746,236	24,194	-	-	-	-	24,194	-	-	(145,668)	-	73,836	-	73,836
City-County Health District	427,988	370,043	11,997	-	-	-	-	11,997	-	-	(72,234)	-	36,614	-	36,614
Custer Health Unit	1,067,812	923,240	29,933	-	-	-	-	29,933	-	-	(180,220)	-	91,350	-	91,350
Dickey County Health District	122,325	105,764	3,429	-	-	-	-	3,429	-	-	(20,645)	-	10,465	-	10,465
Emmons County Public Health	90,927	78,617	2,549	-	-	-	-	2,549	-	-	(15,346)	-	7,779	-	7,779
First District Health Unit	1,656,879	1,432,553	46,445	-	-	-	-	46,445	-	-	(279,640)	-	141,744	-	141,744

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
Garrison Diversion Conservancy District	\$ 1,418,990	\$ 1,226,872	\$ 39,777	\$ -	\$ -	\$ -	\$ 39,777	\$ -	\$ -	\$ (239,490)	\$ -	\$ (239,490)	\$ 121,393	\$ -	\$ 121,393
Kidder County District Health Unit	21,994	19,016	617	-	-	-	617	-	-	(3,712)	-	(3,712)	1,882	-	1,882
Lake Region District Health Unit	612,919	529,935	17,181	-	-	-	17,181	-	-	(103,446)	-	(103,446)	52,434	-	52,434
McIntosh District Health Unit	46,315	40,045	1,298	-	-	-	1,298	-	-	(7,817)	-	(7,817)	3,962	-	3,962
Nelson-Griggs District Health Unit	104,824	90,632	2,938	-	-	-	2,938	-	-	(17,692)	-	(17,692)	8,968	-	8,968
Rolette County Public Health	242,837	209,959	6,807	-	-	-	6,807	-	-	(40,985)	-	(40,985)	20,774	-	20,774
Sargent County District Health Unit	43,401	37,525	1,217	-	-	-	1,217	-	-	(7,325)	-	(7,325)	3,713	-	3,713
Southwestern District Health Unit	948,012	819,660	26,575	-	-	-	26,575	-	-	(160,001)	-	(160,001)	81,101	-	81,101
Towner County Public Health Unit	46,330	40,057	1,299	-	-	-	1,299	-	-	(7,819)	-	(7,819)	3,963	-	3,963
Trails District Health Unit	130,613	112,930	3,661	-	-	-	3,661	-	-	(22,044)	-	(22,044)	11,174	-	11,174
Upper Missouri Health Unit	793,239	685,842	22,236	-	-	-	22,236	-	-	(133,879)	-	(133,879)	67,861	-	67,861
Walsh County Health District	232,340	200,883	6,513	-	-	-	6,513	-	-	(39,213)	-	(39,213)	19,876	-	19,876
Wells County District Health Unit	135,972	117,563	3,812	-	-	-	3,812	-	-	(22,949)	-	(22,949)	11,632	-	11,632
Barnes County Soil Conservation District	82,874	71,654	2,323	-	-	-	2,323	-	-	(13,987)	-	(13,987)	7,090	-	7,090
Bismarck Rural Fire Protection	284,909	246,335	7,987	-	-	-	7,987	-	-	(48,086)	-	(48,086)	24,374	-	24,374
Bowman City Park Board	33,454	28,924	938	-	-	-	938	-	-	(5,646)	-	(5,646)	2,862	-	2,862
Burleigh County Council on Aging	409,738	354,263	11,486	-	-	-	11,486	-	-	(69,154)	-	(69,154)	35,053	-	35,053
Burleigh County Soil Conservation District	119,059	102,939	3,337	-	-	-	3,337	-	-	(20,094)	-	(20,094)	10,185	-	10,185
Carnegie Regional Library	49,178	42,520	1,379	-	-	-	1,379	-	-	(8,300)	-	(8,300)	4,207	-	4,207
Cass County Soil Conservation District	115,278	99,670	3,231	-	-	-	3,231	-	-	(19,456)	-	(19,456)	9,862	-	9,862
Cass County Water Resource District	164,309	142,063	4,606	-	-	-	4,606	-	-	(27,731)	-	(27,731)	14,056	-	14,056
Cavalier County Job Development Authority	34,775	30,067	975	-	-	-	975	-	-	(5,869)	-	(5,869)	2,975	-	2,975
Central Plains Water District	176,745	152,816	4,955	-	-	-	4,955	-	-	(29,830)	-	(29,830)	15,120	-	15,120
Consolidated Waste Ltd	85,348	73,793	2,392	-	-	-	2,392	-	-	(14,405)	-	(14,405)	7,301	-	7,301
Devils Lake Basin Joint Water Resource Board	38,592	33,367	1,082	-	-	-	1,082	-	-	(6,513)	-	(6,513)	3,302	-	3,302
Dunseith Community Nursing Home	756,188	653,807	21,197	-	-	-	21,197	-	-	(127,626)	-	(127,626)	64,691	-	64,691
Fargo Park District	1,457,861	1,260,480	40,867	-	-	-	40,867	-	-	(246,051)	-	(246,051)	124,718	-	124,718
Grafton Park District	103,818	89,762	2,910	-	-	-	2,910	-	-	(17,522)	-	(17,522)	8,882	-	8,882
Grand Forks County Water Resource District	46,550	40,248	1,305	-	-	-	1,305	-	-	(7,857)	-	(7,857)	3,982	-	3,982
Grand Forks Park District	1,013,363	876,163	28,406	-	-	-	28,406	-	-	(171,031)	-	(171,031)	86,692	-	86,692
Grand Forks Public Library	377,613	326,488	10,585	-	-	-	10,585	-	-	(63,732)	-	(63,732)	32,304	-	32,304
Grand Forks-E Grand Forks Metro Planning	217,305	187,884	6,091	-	-	-	6,091	-	-	(36,676)	-	(36,676)	18,590	-	18,590
Greater Ramsey Water District	228,324	197,411	6,400	-	-	-	6,400	-	-	(38,535)	-	(38,535)	19,533	-	19,533
Griggs County Public Library	25,400	21,961	712	-	-	-	712	-	-	(4,287)	-	(4,287)	2,173	-	2,173
James River Soil Conservation District	28,454	24,602	798	-	-	-	798	-	-	(4,802)	-	(4,802)	2,434	-	2,434
James River Valley Library System	183,374	158,547	5,140	-	-	-	5,140	-	-	(30,949)	-	(30,949)	15,687	-	15,687
Jamestown Parks and Recreation District	78,851	68,175	2,210	-	-	-	2,210	-	-	(13,308)	-	(13,308)	6,746	-	6,746
Jamestown Regional Airport	149,862	129,572	4,201	-	-	-	4,201	-	-	(25,293)	-	(25,293)	12,821	-	12,821
Lake Metigoshe Recreation Service District	71,862	62,133	2,014	-	-	-	2,014	-	-	(12,129)	-	(12,129)	6,148	-	6,148
McIntosh County Housing Authority	30,759	26,595	862	-	-	-	862	-	-	(5,191)	-	(5,191)	2,631	-	2,631
Mercer County Soil Conservation District	63,332	54,757	1,775	-	-	-	1,775	-	-	(10,689)	-	(10,689)	5,418	-	5,418
Minot Rural Fire Department	58,957	50,974	1,653	-	-	-	1,653	-	-	(9,950)	-	(9,950)	5,044	-	5,044
North Dakota Firefighters Association	142,352	123,079	3,990	-	-	-	3,990	-	-	(24,025)	-	(24,025)	12,178	-	12,178
R & T Water Supply Commerce Authority	330,828	286,037	9,274	-	-	-	9,274	-	-	(55,836)	-	(55,836)	28,302	-	28,302
Ramsey County Housing Authority	147,146	127,224	4,125	-	-	-	4,125	-	-	(24,835)	-	(24,835)	12,588	-	12,588
Ramsey County Soil Conservation District	26,355	22,786	739	-	-	-	739	-	-	(4,448)	-	(4,448)	2,255	-	2,255

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)	
Ramsey County Water Resource District	\$ 13,376	\$ 11,565	\$ 375	\$ -	\$ -	\$ -	\$ 375	\$ -	\$ -	\$ (2,257)	\$ -	\$ 1,144	\$ -	\$ 1,144
Ransom County Soil Conservation District	71,150	61,517	1,994	-	-	-	1,994	-	-	(12,008)	-	(12,008)	6,087	6,087
Red River Joint Water Resource District	69,719	60,279	1,954	-	-	-	1,954	-	-	(11,767)	-	(11,767)	5,964	5,964
Rolette County Soil Conservation District	27,184	23,504	762	-	-	-	762	-	-	(4,588)	-	(4,588)	2,326	2,326
Southeast Region Career & Technology Center	74,652	64,545	2,093	-	-	-	2,093	-	-	(12,599)	-	(12,599)	6,386	6,386
Southwest Water Authority	1,655,668	1,431,506	46,412	-	-	-	46,412	-	-	(279,436)	-	(279,436)	141,640	141,640
Stutsman County Housing Authority	64,088	55,411	1,797	-	-	-	1,797	-	-	(10,816)	-	(10,816)	5,483	5,483
Traill County Water Resource District	84,959	73,456	2,382	-	-	-	2,382	-	-	(14,339)	-	(14,339)	7,268	7,268
Traill Rural Water District	72,325	62,533	2,027	-	-	-	2,027	-	-	(12,207)	-	(12,207)	6,187	6,187
Tri-Cities Joint Job Development Authority	48,885	42,266	1,370	-	-	-	1,370	-	-	(8,251)	-	(8,251)	4,182	4,182
Walsh County Housing Authority	24,872	21,504	697	-	-	-	697	-	-	(4,198)	-	(4,198)	2,128	2,128
Walsh County Water Resource District	30,150	26,068	845	-	-	-	845	-	-	(5,089)	-	(5,089)	2,579	2,579
Ward County Water Resource District	29,005	25,078	813	-	-	-	813	-	-	(4,895)	-	(4,895)	2,481	2,481
Watford City Park District	97,292	84,120	2,727	-	-	-	2,727	-	-	(16,420)	-	(16,420)	8,323	8,323
West Fargo Park District	689,509	596,156	19,328	-	-	-	19,328	-	-	(116,372)	-	(116,372)	58,987	58,987
Western & Central Stark Soil Cons. District	76,392	66,049	2,141	-	-	-	2,141	-	-	(12,893)	-	(12,893)	6,535	6,535
Western Area Water Supply Authority	378,795	327,510	10,618	-	-	-	10,618	-	-	(63,931)	-	(63,931)	32,405	32,405
Williams County Soil Conservation District	32,543	28,137	912	-	-	-	912	-	-	(5,492)	-	(5,492)	2,784	2,784
Williston Housing Authority	302,851	261,848	8,489	-	-	-	8,489	-	-	(51,114)	-	(51,114)	25,909	25,909
Apple Creek Elementary School	42,535	36,776	1,192	-	-	-	1,192	-	-	(7,179)	-	(7,179)	3,639	3,639
Beach Public School District #3	595,652	515,007	16,697	-	-	-	16,697	-	-	(100,531)	-	(100,531)	50,957	50,957
Belcourt School District #7	4,210,089	3,640,083	118,017	-	-	-	118,017	-	-	(710,559)	-	(710,559)	360,168	360,168
Belfield Public School District #13	194,246	167,947	5,445	-	-	-	5,445	-	-	(32,784)	-	(32,784)	16,618	16,618
Beulah Public School District #27	654,785	566,133	18,355	-	-	-	18,355	-	-	(110,512)	-	(110,512)	56,016	56,016
Billings County School District	306,243	264,780	8,585	-	-	-	8,585	-	-	(51,686)	-	(51,686)	26,199	26,199
Bismarck Public Schools	16,487,916	14,255,607	462,188	-	-	-	462,188	-	-	(2,782,752)	-	(2,782,752)	1,410,521	1,410,521
Bottineau Public School	1,047,374	905,570	29,360	-	-	-	29,360	-	-	(176,771)	-	(176,771)	89,602	89,602
Bowman County School District #1	502,985	434,886	14,100	-	-	-	14,100	-	-	(84,891)	-	(84,891)	43,030	43,030
Burke Central School	20,342	17,588	570	-	-	-	570	-	-	(3,433)	-	(3,433)	1,740	1,740
Burleigh County Special Education Unit	41,250	35,665	1,156	-	-	-	1,156	-	-	(6,962)	-	(6,962)	3,529	3,529
Carrington School District #49	371,770	321,436	10,421	-	-	-	10,421	-	-	(62,746)	-	(62,746)	31,804	31,804
Cavalier Public Schools	355,605	307,459	9,968	-	-	-	9,968	-	-	(60,017)	-	(60,017)	30,422	30,422
Center Stanton Public School	211,909	183,219	5,940	-	-	-	5,940	-	-	(35,765)	-	(35,765)	18,129	18,129
Central Cass Public School District #7	557,464	481,988	15,627	-	-	-	15,627	-	-	(94,086)	-	(94,086)	47,690	47,690
Dakota Prairie Public School	431,615	373,178	12,099	-	-	-	12,099	-	-	(72,846)	-	(72,846)	36,924	36,924
Devils Lake Public School	2,171,530	1,877,525	60,872	-	-	-	60,872	-	-	(366,500)	-	(366,500)	185,772	185,772
Dickinson Public Schools	3,612,036	3,123,001	101,252	-	-	-	101,252	-	-	(609,622)	-	(609,622)	309,005	309,005
Divide County School District #1	474,002	409,827	13,287	-	-	-	13,287	-	-	(80,000)	-	(80,000)	40,550	40,550
Drake Public School District	160,257	138,560	4,492	-	-	-	4,492	-	-	(27,047)	-	(27,047)	13,710	13,710
Drayton Public School District #19	215,998	186,754	6,055	-	-	-	6,055	-	-	(36,455)	-	(36,455)	18,478	18,478
Dunseith School District #1	904,611	782,135	25,358	-	-	-	25,358	-	-	(152,676)	-	(152,676)	77,388	77,388
East Central Special Education Unit	185,092	160,032	5,188	-	-	-	5,188	-	-	(31,239)	-	(31,239)	15,834	15,834
Ellendale Public School District #40	303,013	261,988	8,494	-	-	-	8,494	-	-	(51,141)	-	(51,141)	25,922	25,922
Enderlin Area School District #24	399,776	345,650	11,206	-	-	-	11,206	-	-	(67,472)	-	(67,472)	34,200	34,200
Fargo Public Schools	16,972,049	14,674,193	475,759	-	-	-	475,759	-	-	(2,864,462)	-	(2,864,462)	1,451,938	1,451,938
Fort Totten School District #30	329,426	284,825	9,234	-	-	-	9,234	-	-	(55,599)	-	(55,599)	28,182	28,182

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense/(Income)
Garrison Public School District #51	\$ 384,536	\$ 332,473	\$ 10,779	\$ -	\$ -	\$ -	\$ 10,779	\$ -	\$ -	\$ (64,900)	\$ -	\$ (64,900)	\$ 32,897	\$ -	\$ 32,897
Glen Ullin Public School District #48	240,525	207,960	6,742	-	-	-	6,742	-	-	(40,595)	-	(40,595)	20,577	-	20,577
Glenburn School District	284,234	245,751	7,968	-	-	-	7,968	-	-	(47,972)	-	(47,972)	24,316	-	24,316
Grafton Public School District #3	887,954	767,734	24,891	-	-	-	24,891	-	-	(149,865)	-	(149,865)	75,963	-	75,963
Great Northwest Education Cooperative	122,435	105,859	3,432	-	-	-	3,432	-	-	(20,664)	-	(20,664)	10,474	-	10,474
Halliday Public School	75,335	65,135	2,112	-	-	-	2,112	-	-	(12,715)	-	(12,715)	6,445	-	6,445
Harvey Public School District #38	404,100	349,389	11,328	-	-	-	11,328	-	-	(68,202)	-	(68,202)	34,570	-	34,570
Hazen Public School District #3	495,960	428,811	13,903	-	-	-	13,903	-	-	(83,706)	-	(83,706)	42,429	-	42,429
Hillsboro Public School	409,731	354,257	11,486	-	-	-	11,486	-	-	(69,152)	-	(69,152)	35,052	-	35,052
James River Multidistrict Special Educ. Unit	350,613	303,143	9,828	-	-	-	9,828	-	-	(59,175)	-	(59,175)	29,994	-	29,994
Jamestown Public School District #1	2,374,725	2,053,209	66,568	-	-	-	66,568	-	-	(400,795)	-	(400,795)	203,155	-	203,155
Kenmare Public School District #28	312,204	269,934	8,752	-	-	-	8,752	-	-	(52,692)	-	(52,692)	26,709	-	26,709
Killdeer Public School District #16	490,645	424,216	13,754	-	-	-	13,754	-	-	(82,809)	-	(82,809)	41,974	-	41,974
Kindred Public School District #2	363,349	314,155	10,185	-	-	-	10,185	-	-	(61,324)	-	(61,324)	31,084	-	31,084
Kulm Public School District #7	240,011	207,516	6,728	-	-	-	6,728	-	-	(40,508)	-	(40,508)	20,533	-	20,533
Lake Region Special Education Unit	531,931	459,913	14,911	-	-	-	14,911	-	-	(89,777)	-	(89,777)	45,506	-	45,506
Lakota Public School District #66	196,251	169,680	5,501	-	-	-	5,501	-	-	(33,122)	-	(33,122)	16,789	-	16,789
Lamoure School District #8	378,898	327,599	10,621	-	-	-	10,621	-	-	(63,949)	-	(63,949)	32,414	-	32,414
Larimore Public School District #44	436,093	377,050	12,225	-	-	-	12,225	-	-	(73,602)	-	(73,602)	37,307	-	37,307
Leeds Public School District #6	158,994	137,468	4,457	-	-	-	4,457	-	-	(26,834)	-	(26,834)	13,602	-	13,602
Lewis & Clark Public Schools	356,867	308,551	10,004	-	-	-	10,004	-	-	(60,230)	-	(60,230)	30,530	-	30,530
Lidgerwood Public School	237,978	205,758	6,671	-	-	-	6,671	-	-	(40,165)	-	(40,165)	20,359	-	20,359
Linton Public School District #36	359,826	311,109	10,087	-	-	-	10,087	-	-	(60,730)	-	(60,730)	30,783	-	30,783
Lisbon Public School	514,012	444,419	14,409	-	-	-	14,409	-	-	(86,752)	-	(86,752)	43,973	-	43,973
Lonetree Special Education Unit	50,566	43,720	1,417	-	-	-	1,417	-	-	(8,534)	-	(8,534)	4,326	-	4,326
Mandan Public School District #1	5,329,840	4,608,230	149,406	-	-	-	149,406	-	-	(899,545)	-	(899,545)	455,961	-	455,961
Mandaree Public School District #36	476,998	412,417	13,371	-	-	-	13,371	-	-	(80,505)	-	(80,505)	40,807	-	40,807
Manvel Public School	128,639	111,222	3,606	-	-	-	3,606	-	-	(21,711)	-	(21,711)	11,005	-	11,005
Maple Valley School District	209,971	181,543	5,886	-	-	-	5,886	-	-	(35,438)	-	(35,438)	17,963	-	17,963
Mapleton Public School	44,531	38,502	1,248	-	-	-	1,248	-	-	(7,516)	-	(7,516)	3,810	-	3,810
Max Public School	260,941	225,612	7,315	-	-	-	7,315	-	-	(44,040)	-	(44,040)	22,323	-	22,323
McClusky Public Schools	108,164	93,520	3,032	-	-	-	3,032	-	-	(18,255)	-	(18,255)	9,253	-	9,253
McKenzie County Public School District #1	1,132,818	979,445	31,755	-	-	-	31,755	-	-	(191,192)	-	(191,192)	96,911	-	96,911
Medina Public School District #3	161,600	139,721	4,530	-	-	-	4,530	-	-	(27,274)	-	(27,274)	13,825	-	13,825
Midway Public School District #128	428,759	370,709	12,019	-	-	-	12,019	-	-	(72,364)	-	(72,364)	36,680	-	36,680
Milnor Public School District #2	250,259	216,377	7,015	-	-	-	7,015	-	-	(42,238)	-	(42,238)	21,409	-	21,409
Minot Public School District #1	11,087,521	9,586,375	310,804	-	-	-	310,804	-	-	(1,871,299)	-	(1,871,299)	948,524	-	948,524
Minto Public School District #20	272,951	235,996	7,651	-	-	-	7,651	-	-	(46,067)	-	(46,067)	23,351	-	23,351
Mohall Lansford Sherwood School	239,152	206,773	6,704	-	-	-	6,704	-	-	(40,363)	-	(40,363)	20,459	-	20,459
Mott/Regent School District #1	293,939	254,142	8,240	-	-	-	8,240	-	-	(49,610)	-	(49,610)	25,146	-	25,146
Mt Pleasant School District #4	236,634	204,596	6,633	-	-	-	6,633	-	-	(39,938)	-	(39,938)	20,244	-	20,244
Napoleon Public School District #2	189,218	163,599	5,304	-	-	-	5,304	-	-	(31,935)	-	(31,935)	16,187	-	16,187
New Public School District #8	305,222	263,898	8,556	-	-	-	8,556	-	-	(51,514)	-	(51,514)	26,111	-	26,111
New Rockford Sheyenne Public School	210,551	182,044	5,902	-	-	-	5,902	-	-	(35,536)	-	(35,536)	18,012	-	18,012
New Salem Almont School District #49	306,412	264,926	8,589	-	-	-	8,589	-	-	(51,715)	-	(51,715)	26,213	-	26,213
New Town Public School District	1,014,963	877,547	28,451	-	-	-	28,451	-	-	(171,301)	-	(171,301)	86,829	-	86,829

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense/(Income)
Newburg United Public School	\$ 166,974	\$ 144,367	\$ 4,681	\$ -	\$ -	\$ -	\$ 4,681	\$ -	\$ -	\$ (28,181)	\$ -	\$ (28,181)	\$ 14,284	\$ -	\$ 14,284
North Border School District #100	381,049	329,458	10,682	-	-	-	10,682	-	-	(64,312)	-	(64,312)	32,598	-	32,598
North Sargent School District #3	281,466	243,359	7,890	-	-	-	7,890	-	-	(47,505)	-	(47,505)	24,079	-	24,079
North Valley Career & Technology Center	105,786	91,463	2,965	-	-	-	2,965	-	-	(17,854)	-	(17,854)	9,050	-	9,050
Northern Cass School District #97	455,371	393,718	12,765	-	-	-	12,765	-	-	(76,855)	-	(76,855)	38,956	-	38,956
Northern Plains Special Education Unit	90,817	78,521	2,546	-	-	-	2,546	-	-	(15,328)	-	(15,328)	7,769	-	7,769
Oakes Public Schools	520,633	450,144	14,594	-	-	-	14,594	-	-	(87,870)	-	(87,870)	44,540	-	44,540
Oliver-Mercer Special Education Unit	303,717	262,597	8,514	-	-	-	8,514	-	-	(51,260)	-	(51,260)	25,983	-	25,983
Park River Area School District	432,547	373,984	12,125	-	-	-	12,125	-	-	(73,003)	-	(73,003)	37,004	-	37,004
Peace Garden Special Services	265,602	229,642	7,445	-	-	-	7,445	-	-	(44,827)	-	(44,827)	22,722	-	22,722
Pingree-Buchanan School District	208,062	179,893	5,832	-	-	-	5,832	-	-	(35,116)	-	(35,116)	17,799	-	17,799
Richland School District #44	340,159	294,104	9,535	-	-	-	9,535	-	-	(57,410)	-	(57,410)	29,100	-	29,100
Rolette Public School	165,939	143,472	4,652	-	-	-	4,652	-	-	(28,006)	-	(28,006)	14,196	-	14,196
Roughrider Education Services Program (RESP)	16,165	13,977	453	-	-	-	453	-	-	(2,728)	-	(2,728)	1,383	-	1,383
Rugby Public School District #5	486,952	421,023	13,650	-	-	-	13,650	-	-	(82,185)	-	(82,185)	41,658	-	41,658
Rural Cass Special Education Unit	240,466	207,909	6,741	-	-	-	6,741	-	-	(40,585)	-	(40,585)	20,572	-	20,572
Sawyer Public School	188,043	162,584	5,271	-	-	-	5,271	-	-	(31,737)	-	(31,737)	16,087	-	16,087
Sheyenne Valley Career and Tech Center	67,443	58,312	1,891	-	-	-	1,891	-	-	(11,383)	-	(11,383)	5,770	-	5,770
Sheyenne Valley Special Education Unit	504,967	436,599	14,155	-	-	-	14,155	-	-	(85,226)	-	(85,226)	43,199	-	43,199
Solen Public School District #3	151,014	130,569	4,233	-	-	-	4,233	-	-	(25,488)	-	(25,488)	12,919	-	12,919
Souris Valley Special Services	955,133	825,817	26,774	-	-	-	26,774	-	-	(161,203)	-	(161,203)	81,710	-	81,710
St John School District #3	482,151	416,872	13,516	-	-	-	13,516	-	-	(81,375)	-	(81,375)	41,247	-	41,247
Stanley Community Public School District #2	702,099	607,041	19,681	-	-	-	19,681	-	-	(118,497)	-	(118,497)	60,064	-	60,064
Surrey Schools	465,479	402,458	13,048	-	-	-	13,048	-	-	(78,561)	-	(78,561)	39,821	-	39,821
Sw Special Education Unit	68,361	59,105	1,916	-	-	-	1,916	-	-	(11,538)	-	(11,538)	5,848	-	5,848
Tigu School District #60	1,275,206	1,102,555	35,746	-	-	-	35,746	-	-	(215,223)	-	(215,223)	109,092	-	109,092
Thompson Public School	279,448	241,613	7,833	-	-	-	7,833	-	-	(47,164)	-	(47,164)	23,906	-	23,906
Tioga Public School District #15	528,650	457,076	14,819	-	-	-	14,819	-	-	(89,223)	-	(89,223)	45,225	-	45,225
Turtle Lake Mercer School District #72	208,055	179,886	5,832	-	-	-	5,832	-	-	(35,115)	-	(35,115)	17,799	-	17,799
Underwood School District #8	221,379	191,407	6,206	-	-	-	6,206	-	-	(37,363)	-	(37,363)	18,939	-	18,939
United Public School District #7	602,149	520,624	16,879	-	-	-	16,879	-	-	(101,628)	-	(101,628)	51,513	-	51,513
Valley City Public School	737,821	637,927	20,683	-	-	-	20,683	-	-	(124,526)	-	(124,526)	63,120	-	63,120
Velva Public School	308,886	267,065	8,659	-	-	-	8,659	-	-	(52,132)	-	(52,132)	26,425	-	26,425
Wahpeton Public School District #37	1,106,566	956,747	31,019	-	-	-	31,019	-	-	(186,761)	-	(186,761)	94,665	-	94,665
Warwick Public School	288,653	249,572	8,092	-	-	-	8,092	-	-	(48,718)	-	(48,718)	24,694	-	24,694
Washburn Public School	242,397	209,579	6,795	-	-	-	6,795	-	-	(40,911)	-	(40,911)	20,737	-	20,737
West Fargo Public School District #6	9,482,521	8,198,677	265,813	-	-	-	265,813	-	-	(1,600,415)	-	(1,600,415)	811,218	-	811,218
West River Student Services	51,300	44,354	1,438	-	-	-	1,438	-	-	(8,658)	-	(8,658)	4,389	-	4,389
Westhope Public School District #17	206,770	178,776	5,796	-	-	-	5,796	-	-	(34,898)	-	(34,898)	17,689	-	17,689
White Shield School District #85	570,839	493,553	16,002	-	-	-	16,002	-	-	(96,344)	-	(96,344)	48,835	-	48,835
Williston Public School #1	3,038,870	2,627,435	85,185	-	-	-	85,185	-	-	(512,886)	-	(512,886)	259,972	-	259,972
Willmac Multidistrict Special Education Unit	459,753	397,507	12,888	-	-	-	12,888	-	-	(77,595)	-	(77,595)	39,331	-	39,331
Wilton Public School District	165,418	143,022	4,637	-	-	-	4,637	-	-	(27,918)	-	(27,918)	14,151	-	14,151
Yellowstone School District #14	68,089	58,870	1,909	-	-	-	1,909	-	-	(11,492)	-	(11,492)	5,825	-	5,825
Zeeland Public Schools	58,714	50,765	1,646	-	-	-	1,646	-	-	(9,910)	-	(9,910)	5,023	-	5,023
Attorney General's Office	7,965,013	6,886,625	223,275	-	-	-	223,275	-	-	(1,344,297)	-	(1,344,297)	681,397	-	681,397

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	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 Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense/Income
														Proportionate Share of Contributions	Proportionate Share of Contributions	
Bank of North Dakota	\$ 7,223,030	\$ 6,245,100	\$ 202,475	\$ -	\$ -	\$ -	\$ 202,475	\$ -	\$ -	\$ (1,219,069)	\$ -	\$ (1,219,069)	\$ 617,921	\$ -	\$ -	\$ 617,921
Beef Commission	99,656	86,163	2,794	-	-	-	2,794	-	-	(16,819)	-	(16,819)	8,525	-	-	8,525
Bismarck State College	3,132,183	2,708,115	87,801	-	-	-	87,801	-	-	(528,635)	-	(528,635)	267,954	-	-	267,954
Board of Medical Examiners	138,079	119,385	3,871	-	-	-	3,871	-	-	(23,304)	-	(23,304)	11,813	-	-	11,813
Board of Pharmacy	170,167	147,128	4,770	-	-	-	4,770	-	-	(28,720)	-	(28,720)	14,558	-	-	14,558
Central Services	927,670	802,072	26,004	-	-	-	26,004	-	-	(156,568)	-	(156,568)	79,361	-	-	79,361
Department of Transportation	51,132,176	44,209,335	1,433,332	-	-	-	1,433,332	-	-	(8,629,847)	-	(8,629,847)	4,374,294	-	-	4,374,294
Dickinson State University	1,982,048	1,713,697	55,561	-	-	-	55,561	-	-	(334,521)	-	(334,521)	169,562	-	-	169,562
Education Standards & Practice	324,919	280,928	9,108	-	-	-	9,108	-	-	(54,838)	-	(54,838)	27,796	-	-	27,796
Electrical Board	981,143	848,305	27,503	-	-	-	27,503	-	-	(165,593)	-	(165,593)	83,936	-	-	83,936
Housing Finance Agency	1,855,619	1,604,385	52,017	-	-	-	52,017	-	-	(313,183)	-	(313,183)	158,746	-	-	158,746
Information Technology Department	17,998,105	15,561,308	504,521	-	-	-	504,521	-	-	(3,037,635)	-	(3,037,635)	1,539,716	-	-	1,539,716
Insurance Department	1,675,746	1,448,866	46,974	-	-	-	46,974	-	-	(282,824)	-	(282,824)	143,358	-	-	143,358
Job Service North Dakota	8,546,879	7,389,712	239,585	-	-	-	239,585	-	-	(1,442,502)	-	(1,442,502)	731,175	-	-	731,175
Lake Region State College	1,558,648	1,347,621	43,692	-	-	-	43,692	-	-	(263,061)	-	(263,061)	133,340	-	-	133,340
Land Department	1,293,787	1,118,620	36,267	-	-	-	36,267	-	-	(218,359)	-	(218,359)	110,682	-	-	110,682
Legislative Council	1,377,300	1,190,826	38,608	-	-	-	38,608	-	-	(232,454)	-	(232,454)	117,826	-	-	117,826
Mayville State University	1,948,557	1,684,741	54,622	-	-	-	54,622	-	-	(328,868)	-	(328,868)	166,697	-	-	166,697
Mill & Elevator Association	5,997,729	5,185,693	168,128	-	-	-	168,128	-	-	(1,012,268)	-	(1,012,268)	513,098	-	-	513,098
Minot State University	4,592,658	3,970,855	128,741	-	-	-	128,741	-	-	(775,127)	-	(775,127)	392,896	-	-	392,896
ND Board of Nursing	245,385	212,162	6,879	-	-	-	6,879	-	-	(41,415)	-	(41,415)	20,992	-	-	20,992
ND Public Employees Retirement System	1,491,227	1,289,329	41,802	-	-	-	41,802	-	-	(251,682)	-	(251,682)	127,573	-	-	127,573
ND Soybean Council	304,745	263,486	8,543	-	-	-	8,543	-	-	(51,433)	-	(51,433)	26,071	-	-	26,071
ND St College of Science	4,799,325	4,149,542	134,534	-	-	-	134,534	-	-	(810,007)	-	(810,007)	410,576	-	-	410,576
ND State Board of Cosmetology	48,716	42,120	1,366	-	-	-	1,366	-	-	(8,222)	-	(8,222)	4,168	-	-	4,168
ND State Plumbing Board	251,823	217,728	7,059	-	-	-	7,059	-	-	(42,501)	-	(42,501)	21,543	-	-	21,543
ND System Information Technology Services	1,247,266	1,078,398	34,963	-	-	-	34,963	-	-	(210,508)	-	(210,508)	106,702	-	-	106,702
ND University System Office	500,497	432,734	14,030	-	-	-	14,030	-	-	(84,471)	-	(84,471)	42,817	-	-	42,817
North Dakota State University	26,274,779	22,717,421	736,532	-	-	-	736,532	-	-	(4,434,533)	-	(4,434,533)	2,247,775	-	-	2,247,775
Office of Management & Budget	2,123,430	1,835,938	59,524	-	-	-	59,524	-	-	(358,383)	-	(358,383)	181,657	-	-	181,657
Public Finance Authority	129,593	112,047	3,633	-	-	-	3,633	-	-	(21,872)	-	(21,872)	11,087	-	-	11,087
Real Estate Commission	68,456	59,188	1,919	-	-	-	1,919	-	-	(11,554)	-	(11,554)	5,856	-	-	5,856
Retirement & Investment Office	894,510	773,402	25,075	-	-	-	25,075	-	-	(150,971)	-	(150,971)	76,524	-	-	76,524
Rough Rider Industries	1,211,478	1,047,455	33,960	-	-	-	33,960	-	-	(204,468)	-	(204,468)	103,640	-	-	103,640
State Auditor's Office	2,825,786	2,443,201	79,212	-	-	-	79,212	-	-	(476,923)	-	(476,923)	241,743	-	-	241,743
State Board of Law Examiners	276,342	238,928	7,746	-	-	-	7,746	-	-	(46,640)	-	(46,640)	23,641	-	-	23,641
State Fair Association	808,553	699,082	22,665	-	-	-	22,665	-	-	(136,464)	-	(136,464)	69,171	-	-	69,171
University of North Dakota	34,041,237	29,432,373	954,241	-	-	-	954,241	-	-	(5,745,319)	-	(5,745,319)	2,912,186	-	-	2,912,186
Valley City State University	1,407,853	1,217,243	39,465	-	-	-	39,465	-	-	(237,611)	-	(237,611)	120,440	-	-	120,440
Williston State College	927,339	801,786	25,995	-	-	-	25,995	-	-	(156,512)	-	(156,512)	79,333	-	-	79,333
Workforce Safety & Insurance	6,885,668	5,953,414	193,018	-	-	-	193,018	-	-	(1,162,131)	-	(1,162,131)	589,060	-	-	589,060
State Treasurer's Office	264,685	228,849	7,420	-	-	-	7,420	-	-	(44,672)	-	(44,672)	22,643	-	-	22,643
Tax Department	5,493,143	4,749,423	153,983	-	-	-	153,983	-	-	(927,107)	-	(927,107)	469,932	-	-	469,932
Facility Management	1,765,734	1,526,670	49,497	-	-	-	49,497	-	-	(298,012)	-	(298,012)	151,056	-	-	151,056
Office of Administrative Hearings	204,641	176,935	5,736	-	-	-	5,736	-	-	(34,538)	-	(34,538)	17,507	-	-	17,507
ND Supreme Court	14,605,745	12,628,264	409,427	-	-	-	409,427	-	-	(2,465,089)	-	(2,465,089)	1,249,504	-	-	1,249,504

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense/Income	Total Employer Pension Expense/Income
Commission on Legal Counsel for Indigents	1,477,792	\$ 1,277,713	\$ 41,425	\$ -	\$ -	\$ -	\$ 41,425	\$ -	\$ -	\$ (249,415)	\$ -	\$ (249,415)	\$ 126,423	\$ -	\$ 126,423
Public Instruction	3,869,248	3,345,388	108,462	-	-	-	108,462	-	-	(653,033)	-	(653,033)	331,009	-	331,009
ND Youth Correctional Center	2,479,923	2,144,165	69,517	-	-	-	69,517	-	-	(418,550)	-	(418,550)	212,154	-	212,154
Juvenile Services - DOCR	1,175,169	1,016,062	32,942	-	-	-	32,942	-	-	(198,339)	-	(198,339)	100,534	-	100,534
ND State Library	1,009,384	872,723	28,295	-	-	-	28,295	-	-	(170,359)	-	(170,359)	86,352	-	86,352
School for the Deaf	961,601	831,409	26,955	-	-	-	26,955	-	-	(162,294)	-	(162,294)	82,264	-	82,264
School for the Blind	583,488	504,489	16,356	-	-	-	16,356	-	-	(98,478)	-	(98,478)	49,917	-	49,917
Career & Technical Education	1,137,597	983,577	31,889	-	-	-	31,889	-	-	(191,998)	-	(191,998)	97,320	-	97,320
ND Department of Health	14,533,508	12,565,808	407,402	-	-	-	407,402	-	-	(2,452,897)	-	(2,452,897)	1,243,324	-	1,243,324
Tobacco Prevention/Control Committee	234,784	202,997	6,581	-	-	-	6,581	-	-	(39,626)	-	(39,626)	20,085	-	20,085
Life Skills and Transition Center	10,519,097	9,094,910	294,870	-	-	-	294,870	-	-	(1,775,363)	-	(1,775,363)	899,896	-	899,896
North Dakota State Hospital	14,906,188	12,888,030	417,849	-	-	-	417,849	-	-	(2,515,796)	-	(2,515,796)	1,275,206	-	1,275,206
ND Veterans Home	3,554,335	3,073,111	99,635	-	-	-	99,635	-	-	(599,884)	-	(599,884)	304,069	-	304,069
Indian Affairs Commission	235,885	203,949	6,612	-	-	-	6,612	-	-	(39,812)	-	(39,812)	20,180	-	20,180
Veterans Affairs Department	262,174	226,678	7,349	-	-	-	7,349	-	-	(44,248)	-	(44,248)	22,429	-	22,429
Department of Human Services	53,210,275	46,006,160	1,491,593	-	-	-	1,491,593	-	-	(8,980,582)	-	(8,980,582)	4,552,079	-	4,552,079
Protection & Advocacy Project	1,365,730	1,180,823	38,284	-	-	-	38,284	-	-	(230,501)	-	(230,501)	116,837	-	116,837
Industrial Commission	4,671,590	4,039,100	130,954	-	-	-	130,954	-	-	(788,449)	-	(788,449)	399,649	-	399,649
ND Department of Labor	389,043	336,371	10,906	-	-	-	10,906	-	-	(65,661)	-	(65,661)	33,282	-	33,282
Public Service Commission	2,296,733	1,985,777	64,382	-	-	-	64,382	-	-	(387,632)	-	(387,632)	196,483	-	196,483
Aeronautics Commission	184,578	159,588	5,174	-	-	-	5,174	-	-	(31,152)	-	(31,152)	15,790	-	15,790
Department of Financial Institutions	1,605,572	1,388,193	45,007	-	-	-	45,007	-	-	(270,981)	-	(270,981)	137,355	-	137,355
ND Securities Department	397,302	343,511	11,137	-	-	-	11,137	-	-	(67,055)	-	(67,055)	33,989	-	33,989
Field Services Division	5,017,474	4,338,156	140,649	-	-	-	140,649	-	-	(846,826)	-	(846,826)	429,239	-	429,239
Highway Patrol	1,678,917	1,451,608	47,063	-	-	-	47,063	-	-	(283,360)	-	(283,360)	143,629	-	143,629
Department of Corrections Trans. Services	1,584,958	1,370,370	44,429	-	-	-	44,429	-	-	(267,502)	-	(267,502)	135,591	-	135,591
James River Correctional Center	5,330,633	4,608,915	149,428	-	-	-	149,428	-	-	(899,679)	-	(899,679)	456,029	-	456,029
State Penitentiary	7,486,694	6,473,066	209,866	-	-	-	209,866	-	-	(1,263,569)	-	(1,263,569)	640,478	-	640,478
Department of Corrections and Rehabilitation	5,048,931	4,365,353	141,531	-	-	-	141,531	-	-	(852,135)	-	(852,135)	431,930	-	431,930
Adjutant General ND National Guard	7,432,774	6,426,446	208,355	-	-	-	208,355	-	-	(1,254,468)	-	(1,254,468)	635,865	-	635,865
Department of Commerce	2,741,613	2,370,424	76,853	-	-	-	76,853	-	-	(462,716)	-	(462,716)	234,542	-	234,542
Department of Agriculture	2,972,521	2,570,069	83,325	-	-	-	83,325	-	-	(501,688)	-	(501,688)	254,295	-	254,295
Milk Marketing Board	158,605	137,132	4,446	-	-	-	4,446	-	-	(26,769)	-	(26,769)	13,568	-	13,568
ND Corn Utilization Council	244,856	211,705	6,864	-	-	-	6,864	-	-	(41,326)	-	(41,326)	20,947	-	20,947
State Seed Department	863,156	746,293	24,196	-	-	-	24,196	-	-	(145,679)	-	(145,679)	73,842	-	73,842
ND Wheat Commission	352,712	304,958	9,887	-	-	-	9,887	-	-	(59,529)	-	(59,529)	30,174	-	30,174
ND Barley Council	100,221	86,652	2,809	-	-	-	2,809	-	-	(16,915)	-	(16,915)	8,574	-	8,574
Racing Commission	99,707	86,208	2,795	-	-	-	2,795	-	-	(16,828)	-	(16,828)	8,530	-	8,530
Historical Society	2,937,548	2,539,831	82,345	-	-	-	82,345	-	-	(495,785)	-	(495,785)	251,304	-	251,304
ND Council on the Arts	244,320	211,242	6,849	-	-	-	6,849	-	-	(41,235)	-	(41,235)	20,901	-	20,901
Game & Fish Department	7,936,398	6,861,884	222,472	-	-	-	222,472	-	-	(1,339,468)	-	(1,339,468)	678,949	-	678,949
Parks & Recreation Department	2,350,037	2,031,864	65,876	-	-	-	65,876	-	-	(396,628)	-	(396,628)	201,043	-	201,043
Water Commission	4,654,213	4,024,076	130,466	-	-	-	130,466	-	-	(785,516)	-	(785,516)	398,162	-	398,162
Governor's Office	721,883	624,147	20,236	-	-	-	20,236	-	-	(121,836)	-	(121,836)	61,756	-	61,756
Secretary of State	1,183,420	1,023,196	33,174	-	-	-	33,174	-	-	(199,732)	-	(199,732)	101,240	-	101,240
Total for all entities	\$ 734,113,439	\$ 634,721,375	\$ 20,578,600	\$ -	\$ -	\$ -	\$ 20,578,600	\$ -	\$ -	\$ (123,900,193)	\$ -	\$ (123,900,193)	\$ 62,802,503	\$ -	\$ 62,802,503

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 - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

JUDGES SYSTEM	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Earnings on Pension Plan Investments	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Plan Pension Expense/Income	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
Employer	\$ (395,996)	\$ (3,723,843)	\$ 239,928	\$ -	\$ -	\$ -	\$ 239,928	\$ -	\$ -	\$ (2,423,954)	\$ -	\$ (2,423,954)	\$ 15,783	\$ -	\$ -	\$ 15,783
ND Supreme Court	\$ (395,996)	\$ (3,723,843)	\$ 239,928	\$ -	\$ -	\$ -	\$ 239,928	\$ -	\$ -	\$ (2,423,954)	\$ -	\$ (2,423,954)	\$ 15,783	\$ -	\$ -	\$ 15,783

NATIONAL GUARD SYSTEM	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Earnings on Pension Plan Investments	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Plan Pension Expense/Income	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
Employer	\$ 224,327	\$ (201,648)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,373)	\$ -	\$ (178,518)	\$ -	\$ (382,891)	\$ 48,864	\$ -	\$ -	\$ 48,864
Adjutant General ND National Guard	\$ 224,327	\$ (201,648)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (204,373)	\$ -	\$ (178,518)	\$ -	\$ (382,891)	\$ 48,864	\$ -	\$ -	\$ 48,864

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense/ (Income)
Attorney General's Office	\$ 1,503,611	\$ 1,258,571	\$ 74,760	\$ -	\$ -	\$ -	\$ 74,760	\$ -	\$ -	\$ (244,011)	\$ -	\$ (244,011)	\$ 187,455	\$ -	\$ 187,455
City of Cavalier	85,182	71,300	4,235	-	-	-	4,235	-	-	(13,824)	-	(13,824)	10,620	-	10,620
City of Ellendale	43,539	36,443	2,165	-	-	-	2,165	-	-	(7,066)	-	(7,066)	5,428	-	5,428
City of Thompson	30,031	25,137	1,493	-	-	-	1,493	-	-	(4,873)	-	(4,873)	3,744	-	3,744
City of Williston	1,140,156	954,348	56,688	-	-	-	56,688	-	-	(185,029)	-	(185,029)	142,143	-	142,143
City of Bowman	82,168	68,777	4,085	-	-	-	4,085	-	-	(13,334)	-	(13,334)	10,244	-	10,244
City of Powers Lake	34,030	28,484	1,692	-	-	-	1,692	-	-	(5,523)	-	(5,523)	4,242	-	4,242
City of Burlington	50,160	41,986	2,494	-	-	-	2,494	-	-	(8,140)	-	(8,140)	6,253	-	6,253
Adams County	64,677	54,137	3,216	-	-	-	3,216	-	-	(10,496)	-	(10,496)	8,063	-	8,063
Bowman County	86,749	72,612	4,313	-	-	-	4,313	-	-	(14,078)	-	(14,078)	10,815	-	10,815
Dunn County	312,280	261,389	15,526	-	-	-	15,526	-	-	(50,678)	-	(50,678)	38,932	-	38,932
Griggs County	94,396	79,013	4,693	-	-	-	4,693	-	-	(15,319)	-	(15,319)	11,768	-	11,768
McKenzie County	232,303	194,445	11,550	-	-	-	11,550	-	-	(37,699)	-	(37,699)	28,961	-	28,961
McLean County	329,327	275,658	16,374	-	-	-	16,374	-	-	(53,444)	-	(53,444)	41,057	-	41,057
Slope County	30,987	25,937	1,541	-	-	-	1,541	-	-	(5,029)	-	(5,029)	3,863	-	3,863
Stark County	608,148	509,040	30,237	-	-	-	30,237	-	-	(98,692)	-	(98,692)	75,818	-	75,818
Ward County	1,233,498	1,032,479	61,329	-	-	-	61,329	-	-	(200,177)	-	(200,177)	153,780	-	153,780
Williams County	1,430,031	1,196,983	71,101	-	-	-	71,101	-	-	(232,071)	-	(232,071)	178,281	-	178,281
Total for all entities	\$ 7,391,273	\$ 6,186,739	\$ 367,492	\$ -	\$ -	\$ -	\$ 367,492	\$ -	\$ -	\$ (1,199,483)	\$ -	\$ (1,199,483)	\$ 921,467	\$ -	\$ 921,467

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense/ (Income)
City of Devils Lake	\$ 36,358	\$ (1,508)	\$ 31,132	\$ -	\$ -	\$ -	\$ 31,132	\$ -	\$ -	\$ (8,764)	\$ -	\$ (8,764)	\$ (32,828)	\$ -	\$ (32,828)
City of Berthold	1,592	(66)	1,363	-	-	-	1,363	-	-	(384)	-	(384)	(1,437)	-	(1,437)
Barnes County	64,779	(2,686)	55,468	-	-	-	55,468	-	-	(15,615)	-	(15,615)	(58,490)	-	(58,490)
Morton County	160,680	(6,664)	137,584	-	-	-	137,584	-	-	(38,732)	-	(38,732)	(145,083)	-	(145,083)
Rollette County	58,331	(2,419)	49,947	-	-	-	49,947	-	-	(14,061)	-	(14,061)	(52,669)	-	(52,669)
Total for all entities	\$ 321,740	\$ (13,343)	\$ 275,494	\$ -	\$ -	\$ -	\$ 275,494	\$ -	\$ -	\$ (77,556)	\$ -	\$ (77,556)	\$ (290,507)	\$ -	\$ (290,507)

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 - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014
WITH NET PENSION LIABILITY FOR JUNE 30, 2013

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense/(Income)	
ND Highway Patrolmen	\$ 14,829,316	\$ 9,766,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (253,386)	\$ -	\$ (3,760,870)	\$ -	\$ (4,014,256)	\$ 815,608	\$ -	\$ 815,608

RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset) for the year ended June 30, 2013	Net Pension Liability (Asset) for the year ended June 30, 2014	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense/Income	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense/(Income)
Job Service North Dakota	\$ (24,326,156)	\$ (32,650,195)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,872,264)	\$ -	\$ (3,872,264)	\$ (4,451,775)	\$ -	\$ (4,451,775)

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, 2014

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 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 Supreme and District Court Judges 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 - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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.

Retirement Plan for Employees of Job Service North Dakota

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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

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

Death and Disability Benefits

PERS

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

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

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

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

HPRS

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

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Retirement Plan for Employees of Job Service North Dakota

The plan document provides disability and death benefits. If the death of a participant occurs prior to his/her annuity starting date, the surviving spouse who has been married at least two years prior to the participant's death or, if married less than two years is a parent of a child of this marriage, then the spouse shall receive monthly benefits. The amount is the greater of the benefit had the participant retired on the day before he/she died and elected the Contingent Annuitant Option with 55% of his/her retirement benefit continued to his/her spouse or 55% of the smaller of 40% of the deceased participant's average monthly earnings or the deceased participant's normal retirement benefit obtained by increasing their credited service by the period of time between their date of death and the date they would have attained age 60. Upon remarriage of the surviving spouse before age 60, the death benefits will cease.

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

Refunds of Member Contributions

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

Contributions

Contribution rates for PERS and HPRS are set by state statute, actuarially determined based on the entry age normal actuarial cost method. This method produces an employer contribution rate consisting of (1) an amount for normal cost, (2) an amount for amortization of the unfunded accrued liability over an open period of 20 years, and (3) the amount necessary to provide for operating expenses. Contribution rates for the Job Service Retirement Plan are established in the plan document, as amended, actuarially determined using the frozen initial liability actuarial cost method which is the same as the aggregate cost method.

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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.

Member contribution rates are established as a percent of covered compensation as follows:

	<u>Effective 1/1/2012</u>	<u>Effective 1/1/2013</u>	<u>Effective 1/1/2014</u>
Public Employees Retirement System	5.00%	6.00%	7.00%
Judges Retirement System	6.00%	7.00%	8.00%
National Guard Retirement System	4.00%	4.00%	4.50%
Law Enforcement with previous service			
State	5.00%	6.00%	6.00%
Political Subdivisions	4.50%	5.00%	5.50%
Law Enforcement without previous service	4.50%	5.00%	5.50%

Employer contributions are set by statute except the contribution rates for the National Guard/Law Enforcement Plans which are set by the Board.

Employer contributions are established as a percent of covered compensation as follows:

	<u>Effective 1/1/2012</u>	<u>Effective 1/1/2013</u>	<u>Effective 1/1/2014</u>
Public Employees Retirement System	5.12%	6.12%	7.12%
Judges Retirement System	15.52%	16.52%	17.52%
National Guard Retirement System	6.50%	6.50%	7.00%
Law Enforcement with previous service			
State	9.31%	10.31%	10.31%
Political Subdivisions	8.81%	9.31%	9.81%
Law Enforcement without previous service	6.93%	7.43%	7.93%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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 2014-2015.

HPRS

Member and employer contributions are set by statute as a percent of covered compensation. The state is paying 4% of the member contribution. The member and employer contribution rates are as follows:

	Effective 1/1/2012	Effective 1/1/2013	Effective 1/1/2014
Member contributions	11.3%	12.3%	13.3%
Employer contributions	17.7%	18.7%	19.7%

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

An open period of 20 years to fund accrued liabilities for the Highway Patrolmen's Retirement System has been adopted for the July 1, 1996 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2014-2015.

Retirement Plan for Employees of Job Service North Dakota

Employees' contributions are established at 7.0% of total compensation of which the state is paying 4%. The funding policy of the plan provides for employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. Effective July 1, 1999, the "scheduled contribution" will be zero as long as the plan's actuarial value of assets exceeds the actuarial present value of projected benefits. The "scheduled contribution" and amortization will be determined when the plan is not in surplus and will be based on a funding policy adopted by the Employer.

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the North Dakota Employees Retirement System (PERS) and additions to/deductions from PERS's 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.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

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 liability (asset) of the plans were measured as of July 1, 2014, 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	\$ 634,721,375
Judges System	(3,723,843)
National Guard System	(201,648)
Law Enforcement with Prior Main Service System	6,186,739
Law Enforcement without Prior Main Service System	(13,343)
Highway Patrolmen's Retirement System	9,766,036
Retirement Plan for Employees of Job Service North Dakota	(32,650,195)

NOTE 4 ACTUARIAL ASSUMPTIONS

PERS and HPRS

The total pension liability was determined by an actuarial valuation as of July 1, 2014 and 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increase (Payroll Growth)	3.85% per annum for four years, then 4.50% per annum for Main System, National Guard and Law Enforcement. 4% per annum for Judges.
Investment Rate of Return	8.00%, net of investment expense, including inflation
Mortality Rates	For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 Combined Healthy Mortality Table with ages set back three years for PERS and one year for HPRS. For disabled retirees, mortality rates were based on the RP-2000 Disabled Retiree Mortality Table with ages set back one year for males (not set back for females). These mortality tables were determined to contain approximately a 10% margin for future mortality improvement, based on a review of mortality experience in 2010.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

The total pension liability was determined by an actuarial valuation as of July 1, 2014, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increase (Payroll Growth)	5.00% per annum
Investment Rate of Return	8.00%, net of investment expense, including inflation
Cost of Living Adjustment	5.00%
Mortality Rates	For active members, inactive members and healthy retirees, mortality rates were based on the 1994 Group Annuity Mortality Table. For disabled retirees, mortality rates were based on 1983 Railroad Retirement Board Disabled Life Mortality Table. These tables reasonably reflect the mortality experience of the Plan as of the measurement date. No provision was made for future mortality improvement after the measurement date. These assumptions are prescribed by the Board.

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. 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. The target allocation and projected arithmetic real rates of return, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumptions for each major asset class are summarized in the following tables:

PERS & HPRS		JSND	
Asset Class	Long-Term Expected Real Rate of Return	Asset Class	Long-Term Expected Real Rate of Return
Domestic equity	6.90%	Domestic equities	6.90%
International equity	7.55%	International equities	7.00%
Private equity	11.30%	Domestic fixed income	1.17%
Domestic fixed income	1.55%	International fixed income	0.90%
International fixed income	0.90%		
Global real assets	5.38%		
Cash equivalents	0.00%		

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION
AMOUNTS BY EMPLOYER - CONTINUED
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

Discount Rate

The discount rate used to measure the total pension liability for PERS, HPRS, and JSND was 8.00% as of June 30, 2014. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2014, Actuarial Valuation Reports. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions (For JSND it is assumed no future contribution will be made.), the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments for current plan members as of June 30, 2014. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2014.

NOTE 5 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, 2014. The supporting actuarial information is included in the June 30, 2014, GASB Statements No. 67 and 68 Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-3900.



CERTIFIED PUBLIC ACCOUNTANTS
AND CONSULTANTS

**INDEPENDENT AUDITOR'S 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 Jack Dalrymple
The Legislative Assembly

Sparb Collins, Executive Director
North Dakota Public Employees Retirement System

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 as of and for the year ended June 30, 2014, and the net pension liability (asset) as of and for the year ended June 30, 2013 (specified column totals), included in the schedules of pension amounts by employer of the North Dakota Public Employees Retirement System, and have issued our report thereon dated August 8, 2015.

INTERNAL CONTROL OVER FINANCIAL REPORTING

Management of the North Dakota Public Employees Retirement System is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered PERS internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion of 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 PERS's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of PERS'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 entity's schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider to be a significant deficiency as 2014-001.

COMPLIANCE AND OTHER MATTERS

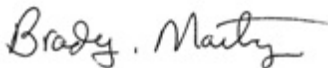
As part of obtaining reasonable assurance about whether PERS's schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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 audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM'S RESPONSE TO FINDINGS

North Dakota Public Employees Retirement System's response to the finding identified in our audit is described in the accompanying schedule of findings. North Dakota Public Employees Retirement System's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



BRADY, MARTZ & ASSOCIATES, P.C.

Bismarck, North Dakota

August 8, 2015

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF FINDINGS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

2014-001

Criteria:

Management of PERS is responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework. As a result of the new governmental accounting standards requirements, this responsibility also includes verifying the completeness and accuracy of census data for the PERS, HPRS and JSND defined benefit plans.

Condition:

During our audit it was noted that management does not have in place procedures to verify the underlying payroll records of the participating employers to determine that the information provided is accurate and complete. This applies specifically to the census data for active employees in the PERS, HPRS and JSND plans.

Cause:

Currently, PERS does not have the resources available to develop and implement procedures and controls to over the underlying payroll records of the participating employers.

Effect:

Without the proper procedures and controls in place, the assessed level of risk is high over the completeness and accuracy of census data, specifically the payroll records for active participants in the census data.

Recommendation:

PERS management should review the current processes in place and determine what additional procedures and controls could be implemented to lower the assessed level of risk over the completeness and accuracy of census data. Also, management will need to evaluate the additional resources necessary to lower the assessed level of risk, and determine if it is cost-beneficial.

Views of Responsible Officials and Planned Corrective Actions:

Management will determine what additional procedures and controls could be implemented to lower the risk over completeness and accuracy of census data. It will then be determined what additional resources may be necessary to implement the new procedures.