

**NORTH DAKOTA PUBLIC EMPLOYEES  
RETIREMENT SYSTEM**

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

**YEAR ENDED JUNE 30, 2016**

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

Governor Jack Dalrymple  
The Legislative Assembly

Sparb Collins, Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

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

We have audited the accompanying schedules of employer allocations of the Public Employees Retirement System, the Highway Patrolmen's Retirement System, and the Retirement Plan for Employees of Job Services North Dakota, as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2016, and the related notes.

We have also audited the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense as of and for the year ended June 30, 2016 (specified column totals), included in the accompanying schedules of pension amounts by employer of the System, and the related notes.

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

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

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

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

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

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

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

### ***Opinion***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the System as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2016, and our report thereon, dated November 28, 2016, expressed an unmodified opinion on those statements.

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2017, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 24, 2017

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**MAIN SYSTEM**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City of Alexander	\$ 93,997	0.009327%
City Of Ashley	96,875	0.009613%
City Of Beach	202,084	0.020053%
City Of Belfield	455,855	0.045234%
City of Berthold	29,016	0.002879%
City Of Bowman	573,592	0.056917%
City Of Burlington	182,052	0.018065%
City Of Carrington	712,314	0.070683%
City of Carson	66,780	0.006627%
City Of Cavalier	467,758	0.046415%
City Of Cooperstown	167,702	0.016641%
City Of Crosby	204,777	0.020320%
City Of Devils Lake	797,879	0.079173%
City of Dodge	5,814	0.000577%
City Of Drayton	267,170	0.026511%
City Of Elgin	61,811	0.006133%
City Of Ellendale	301,885	0.029956%
City Of Emerado	69,960	0.006942%
City Of Fargo	27,638,652	2.742572%
City Of Fessenden	38,979	0.003868%
City Of Finley	91,309	0.009061%
City Of Glenburn	56,773	0.005634%
City Of Grafton	1,525,846	0.151409%
City Of Grand Forks	19,483,507	1.933340%
City Of Granville	52,846	0.005244%
City Of Gwinner	209,643	0.020803%
City Of Halliday	120,404	0.011948%
City Of Hankinson	222,029	0.022032%
City Of Harvey	513,293	0.050934%
City Of Harwood	106,196	0.010538%
City Of Hatton	90,689	0.008999%
City Of Jamestown	5,010,950	0.497234%
City Of Kenmare	367,262	0.036443%
City Of Killdeer	833,864	0.082744%
City Of Kulm	124,609	0.012365%
City of Lakota	189,309	0.018785%
City Of Lamoure	174,894	0.017355%
City Of Larimore	100,046	0.009928%
City Of Lidgerwood	67,074	0.006656%
City Of Lincoln	429,093	0.042579%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City Of Linton	\$ 225,230	0.022349%
City Of Lisbon	278,283	0.027614%
City Of Maddock	127,299	0.012632%
City Of Mapleton	91,549	0.009084%
City Of Mcclusky	33,280	0.003302%
City Of Mcville	79,608	0.007899%
City Of Medora	266,606	0.026455%
City Of Michigan	53,480	0.005307%
City Of Minto	80,735	0.008011%
City Of Mohall	139,272	0.013820%
City Of Mott	106,603	0.010578%
City Of Napoleon	223,029	0.022131%
City Of Neche	44,052	0.004371%
City Of New England	92,681	0.009197%
City Of New Leipzig	26,133	0.002593%
City Of New Rockford	190,954	0.018948%
City Of New Salem	94,388	0.009366%
City of New Town	882,665	0.087586%
City Of Northwood	215,408	0.021375%
City Of Oakes	671,165	0.066599%
City Of Park River	431,772	0.042845%
City Of Pembina	80,650	0.008003%
City Of Powers Lake	52,982	0.005257%
City Of Ray	199,037	0.019750%
City of Regent	58,060	0.005761%
City Of Rhame	30,000	0.002977%
City Of Rolla	313,136	0.031072%
City Of Rugby	641,155	0.063622%
City Of Scranton	-	0.000000%
City Of Sherwood	31,500	0.003126%
City Of Stanley	901,559	0.089461%
City Of Surrey	416,513	0.041330%
City Of Thompson	116,500	0.011560%
City Of Tioga	836,322	0.082988%
City Of Towner	89,432	0.008874%
City Of Underwood	81,702	0.008107%
City of Velva	186,545	0.018511%
City Of Wahpeton	2,416,910	0.239829%
City Of Walhalla	251,769	0.024983%
City Of Watford City	3,039,267	0.301585%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
City Of West Fargo	\$ 7,177,366	0.712207%
City Of Westhope	157,746	0.015653%
City Of Williston	11,540,763	1.145185%
City Of Wilton	133,650	0.013262%
City Of Wishek	221,553	0.021985%
Adams County	922,403	0.091530%
Barnes County	2,970,265	0.294738%
Benson County	1,756,875	0.174334%
Billings County	2,549,286	0.252965%
Bottineau County	3,093,286	0.306945%
Bowman County	1,573,881	0.156176%
Burke County	1,596,469	0.158417%
Burleigh County	14,921,800	1.480684%
Cass County	15,286,906	1.516913%
Cavalier County	1,934,759	0.191985%
Dickey County	1,774,076	0.176041%
Divide County	2,745,697	0.272454%
Dunn County	3,805,688	0.377637%
Eddy County	864,069	0.085741%
Emmons County	1,318,418	0.130826%
Foster County	1,036,466	0.102848%
Grand Forks County	14,808,175	1.469409%
Grant County	1,107,154	0.109862%
Griggs County	720,607	0.071506%
Hettinger County	1,122,337	0.111369%
Lamoure County	1,612,702	0.160028%
Logan County	752,876	0.074708%
Mchenry County	1,486,242	0.147479%
Mcintosh County	1,045,218	0.103717%
Mckenzie County	8,226,148	0.816277%
Mclean County	4,191,289	0.415900%
Mercer County	3,489,744	0.346286%
Morton County	5,538,116	0.549545%
Mountrail County	5,973,748	0.592772%
Nelson County	1,392,642	0.138191%
Oliver County	749,323	0.074355%
Pembina County	2,805,978	0.278436%
Pierce County	2,387,981	0.236958%
Ramsey County	3,088,608	0.306481%
Ransom County	1,489,844	0.147837%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Renville County	\$ 1,282,965	0.127308%
Richland County	5,381,660	0.534020%
Rolette County	2,027,704	0.201208%
Sheridan County	610,656	0.060595%
Slope County	556,479	0.055219%
Stark County	5,881,077	0.583577%
Steele County	960,213	0.095282%
Stutsman County	6,396,175	0.634690%
Towner County	1,028,054	0.102013%
Traill County	2,813,458	0.279178%
Walsh County	3,375,191	0.334919%
Ward County	9,441,211	0.936847%
Wells County	1,667,481	0.165463%
Williams County	10,494,308	1.041346%
Cavalier County Health Dist	112,758	0.011189%
Central Valley Health Unit	1,035,199	0.102722%
City-County Health District	608,913	0.060422%
Custer Health Unit	1,316,216	0.130608%
Dickey County Health District	145,399	0.014428%
Emmons County Public Health	163,888	0.016263%
First District Health Unit	2,187,235	0.217038%
Garrison Diversion Conservancy District	1,746,608	0.173315%
Kidder County District Health Unit	53,185	0.005278%
Lake Region District Health Unit	796,343	0.079021%
McIntosh District Health Unit	64,784	0.006428%
Nelson-Griggs District Health Unit	133,830	0.013280%
Rolette County Public Health	369,342	0.036650%
Sargent County District Health Unit	88,652	0.008797%
Southwestern District Health Unit	1,222,833	0.121341%
Towner County Public Health Unit	57,989	0.005754%
Traill District Health Unit	159,912	0.015868%
Upper Missouri Health Unit	1,064,173	0.105597%
Walsh County Health District	277,143	0.027501%
Wells County Dist Health Unit	149,815	0.014866%
Barnes County Soil Conservation District	131,821	0.013081%
Bismarck Rural Fire Protection	466,557	0.046296%
Bowman City Park Board	84,893	0.008424%
Burleigh County Council On Aging	551,414	0.054717%
Burleigh County Soil Conservation District	179,883	0.017850%
Carnegie Regional Library	82,842	0.008220%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Cass County Soil Conservation District	\$ 200,291	0.019875%
Cass County Water Resource District	197,502	0.019598%
Cavalier County Job Development Authority	45,000	0.004465%
Central Plains Water District	197,653	0.019613%
Consolidated Waste Ltd	131,505	0.013049%
Devils Lake Basin Joint Water Resource Board	47,436	0.004707%
Devils Lake Park Board	356,601	0.035385%
Dunseith Community Nursing Home	1,269,992	0.126021%
Fargo Park District	2,390,278	0.237186%
Grafton Park District	153,067	0.015189%
Grand Forks County Water Resource District	53,375	0.005296%
Grand Forks Park District	1,580,206	0.156803%
Grand Forks Public Library	557,767	0.055347%
Grand Forks-E Grand Forks Metropolitan Planning	303,690	0.030135%
Greater Ramsey Water District	323,630	0.032114%
Griggs County Public Library	32,706	0.003245%
James River Soil Conservation District	53,638	0.005322%
James River Valley Library System	331,876	0.032932%
Jamestown Parks And Recreation District	169,214	0.016791%
Jamestown Regional Airport	134,524	0.013349%
Lake Metigoshe Recreation Service District	109,003	0.010816%
Mcintosh County Housing Authority	37,962	0.003767%
Mercer County Soil Conservation District	96,237	0.009550%
Minot Rural Fire Department	132,072	0.013105%
North Central Soil Conservation District	87,209	0.008654%
North Dakota Firefighters Association	184,624	0.018320%
Pierce County Soil Conservation District	44,831	0.004449%
R & T Water Supply Commerce Authority	397,155	0.039410%
Ramsey County Housing Authority	218,055	0.021638%
Ramsey County Soil Conservation District	34,077	0.003381%
Ramsey County Water Resource District	17,392	0.001726%
Ransom County Soil Cons Dist	55,146	0.005472%
Red River Joint Water Resource District	-	0.000000%
Rolette County Soil Conservation District	32,240	0.003199%
Southeast Region Career & Technology Center	92,145	0.009144%
Southwest Water Authority	2,743,931	0.272279%
Stutsman County Housing Authority	132,566	0.013154%
Traill County Water Resource District	104,874	0.010407%
Traill Rural Water District	89,160	0.008847%
Tri-Cities Joint Job Development Authority	138,836	0.013777%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Walsh County Housing Authority	\$ 29,820	0.002959%
Walsh County Water Resource District	49,680	0.004930%
Ward County Water Resource District	34,662	0.003439%
Watford City Park District	315,224	0.031280%
West Fargo Park District	937,258	0.093004%
Western & Central Stark Soil Conservation District	100,446	0.009967%
Western Area Water Supply Authority	1,019,044	0.101119%
Williams County Soil Conservation District	44,396	0.004405%
Williston Housing Authority	365,770	0.036295%
Anamoose Public School District #14	162,682	0.016143%
Apple Creek Elementary School	64,314	0.006382%
Beach Public School District #3	951,102	0.094377%
Belcourt School District #7	5,119,186	0.507975%
Belfield Public School #13	372,070	0.036920%
Beulah Public School #27	925,469	0.091834%
Billings County School District	387,951	0.038496%
Bismarck Public Schools	24,915,307	2.472335%
Bottineau Public School	1,455,823	0.144461%
Bowman County School District #1	548,053	0.054383%
Burke Central School	179,306	0.017792%
Burleigh County Special Education Unit	49,102	0.004872%
Carrington School District #49	426,736	0.042345%
Cavalier Public Schools	503,509	0.049963%
Center Stanton Public School	247,944	0.024603%
Central Cass Public School District #7	756,198	0.075037%
Dakota Prairie Public School	619,360	0.061459%
Devils Lake Public School	2,832,581	0.281076%
Dickinson Public Schools	5,463,875	0.542178%
Divide County School Dist #1	686,794	0.068150%
Drake Public School District	211,159	0.020953%
Drayton Public School #19	190,202	0.018874%
Dunseith School District #1	1,281,108	0.127124%
East Central Special Education Unit	410,834	0.040767%
Ellendale Public School District #40	456,886	0.045337%
Enderlin Area School District #24	509,584	0.050566%
Fargo Public Schools	21,266,660	2.110282%
Fort Totten School District # 30	357,864	0.035511%
Garrison Public School District #51	621,704	0.061691%
Glen Ullin Public School #48	342,323	0.033969%
Glenburn School District	417,143	0.041393%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Grafton Public School District #3	\$ 1,610,902	0.159849%
Great Northwest Education Cooperative	150,330	0.014917%
Halliday Public School	149,258	0.014811%
Harvey Public School Dist #38	633,660	0.062878%
Hazen Public School District #3	622,121	0.061733%
Hillsboro Public School	477,327	0.047365%
James River Multidistrict Special Education Unit	443,058	0.043964%
Jamestown Public School District #1	3,354,623	0.332878%
Kenmare Public School District #28	548,492	0.054427%
Killdeer Public School #16	626,915	0.062208%
Kindred Public School District #2	440,889	0.043749%
Kulm Public School District #7	352,302	0.034959%
Lake Region Special Education Unit	605,297	0.060063%
Lakota Public School District # 66	311,139	0.030874%
Lamoure School District #8	528,613	0.052454%
Larimore Public School District #44	573,106	0.056869%
Leeds Public School District 6	194,824	0.019332%
Lewis & Clark Public Schools	535,555	0.053143%
Lidgerwood Public School	312,046	0.030964%
Linton Public School District #36	470,193	0.046657%
Lisbon Public School	633,126	0.062825%
Lonetree Special Education Unit	78,926	0.007832%
Mandan Public School District #1	7,352,926	0.729628%
Mandaree Public School #36	715,591	0.071008%
Manvel Public School	168,780	0.016748%
Maple Valley School District	352,353	0.034964%
Mapleton Public School	106,300	0.010548%
Max Public School	348,226	0.034554%
Mclusky Public Schools	136,631	0.013558%
Mckenzie Cty Public School #1	1,865,402	0.185103%
Medina Public School District #3	204,898	0.020332%
Midkota School	184,845	0.018342%
Midway Public School District #128	506,353	0.050245%
Milnor Public School District #2	351,662	0.034895%
Minot Public School District #1	15,923,030	1.580036%
Minto Public School District #20	430,117	0.042680%
Mohall Lansford Sherwood School	375,828	0.037293%
Mott/Regent School Dist #1	391,194	0.038818%
Mt Pleasant School Dist #4	402,657	0.039955%
Napoleon Public School District #2	301,329	0.029901%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
New Public School #8	\$ 550,371	0.054613%
New Rockford Sheyenne Public School	290,417	0.028818%
New Salem Almont School District #49	408,091	0.040495%
New Town Public School District	1,533,324	0.152151%
Newburg United Public School	212,411	0.021077%
North Border School District # 100	632,756	0.062788%
North Sargent School District #3	310,490	0.030810%
North Valley Career & Technology Center	180,382	0.017899%
Northern Cass School District # 97	644,217	0.063925%
Northern Plains Special Ed Unit	120,456	0.011953%
Oakes Public Schools	613,104	0.060838%
Oliver-Mercer Special Education Unit	427,255	0.042396%
Park River Area School District	606,881	0.060221%
Peace Garden Special Services	354,144	0.035142%
Pingree-Buchanan School District	243,497	0.024162%
Richland School District # 44	363,215	0.036042%
Rolette Public School	232,186	0.023040%
Roughrider Education Services Program (RESP)	32,796	0.003254%
Rugby Public School District #5	622,814	0.061802%
Rural Cass Special Education Unit	219,691	0.021800%
Sawyer Public School	199,881	0.019834%
Sheyenne Valley Career And Tech Center	97,155	0.009641%
Sheyenne Valley Special Education Unit	568,757	0.056438%
Solen Public School Dist #3	282,657	0.028048%
Souris Valley Special Services	1,176,038	0.116698%
South Heart Public School District #9	179,893	0.017851%
South Prairie School District #70	627,761	0.062292%
St John School District #3	710,015	0.070454%
Stanley Community Public School District # 2	1,307,053	0.129698%
Surrey Schools	604,742	0.060008%
Sw Special Education Unit	111,470	0.011061%
Tgu School District #60	1,901,020	0.188637%
Thompson Public School	348,512	0.034583%
Tioga Public School District #15	741,899	0.073618%
Turtle Lake Mercer School District #72	423,962	0.042070%
Underwood School District #8	324,638	0.032214%
United Public School District # 7	1,043,515	0.103548%
Valley City Public School	949,407	0.094209%
Velva Public School	423,272	0.042001%
Wahpeton Public School District 37	1,422,423	0.141146%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Covered Employee Payroll	Employer's Proportionate Share Allocation
Warwick Public School	\$ 395,922	0.039287%
Washburn Public School	421,210	0.041796%
West Fargo Public School #6	15,602,834	1.548263%
West River Student Services	129,845	0.012884%
Westhope Public School #17	282,701	0.028052%
White Shield School Dist #85	853,222	0.084665%
Williston Public School #1	6,169,114	0.612159%
Wilmac Multidistrict Special Education Unit	738,956	0.073326%
Wilton Public School District	295,834	0.029355%
Yellowstone School District # 14	183,675	0.018226%
Zeeland Public Schools	72,506	0.007195%
Attorney General's Office	11,341,013	1.125364%
Bank Of North Dakota	10,052,675	0.997523%
Beef Commission	163,056	0.016180%
Bismarck State College	4,630,652	0.459498%
Board Of Medical Examiners	334,479	0.033190%
Board Of Pharmacy	218,460	0.021678%
Central Services	1,227,954	0.121849%
Department Of Transportation	62,892,336	6.240780%
Dickinson State University	2,659,837	0.263934%
Education Standards & Practice	369,799	0.036695%
Electrical Board	1,658,769	0.164599%
Housing Finance Agency	2,346,486	0.232841%
Information Technology Dept	23,513,146	2.333200%
Insurance Department	2,553,887	0.253421%
Job Service North Dakota	8,477,929	0.841261%
Lake Region State College	1,892,328	0.187775%
Land Department	1,953,665	0.193861%
Legislative Council	2,816,771	0.279507%
Mayville State University	2,998,798	0.297569%
Mill & Elevator Association	8,427,920	0.836299%
Minot State University	5,943,602	0.589781%
ND Board Of Nursing	604,542	0.059988%
ND Public Employees Retirement System	1,934,902	0.192000%
ND Soybean Council	407,159	0.040402%
ND St College Of Science	5,848,261	0.580320%
ND State Board Of Accountancy	273,130	0.027103%
ND State Board Of Cosmetology	61,245	0.006077%
ND State Plumbing Board	368,907	0.036606%
ND System Information Technology Services	1,922,766	0.190795%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
ND University System Office	\$ 654,432	0.064939%
North Dakota State University	33,994,349	3.373245%
Office Of Management & Budget	3,000,715	0.297760%
Public Finance Authority	164,760	0.016349%
Real Estate Commission	127,077	0.012610%
Retirement & Investment Office	1,541,565	0.152969%
Rough Rider Industries	1,405,892	0.139506%
State Auditor's Office	3,812,718	0.378334%
State Board Of Law Examiners	350,712	0.034801%
State Fair Association	1,079,917	0.107160%
University Of North Dakota	40,394,971	4.008376%
Valley City State University	2,037,623	0.202193%
Williston State College	1,200,184	0.119094%
Workforce Safety & Insurance	15,466,560	1.534740%
Governor's Office	1,021,027	0.101316%
Secretary Of State	1,494,593	0.148308%
State Treasurer's Office	360,444	0.035767%
Tax Department	7,199,831	0.714436%
Facility Management	1,997,400	0.198201%
Office Of Administrative Hearings	388,208	0.038522%
ND Supreme Court	19,323,626	1.917475%
Commission On Legal Counsel For Indigents	2,370,566	0.235230%
Public Instruction	4,956,308	0.491812%
ND Youth Correctional Center	3,311,491	0.328598%
Juvenile Services - DOCR	1,574,951	0.156282%
ND State Library	1,277,343	0.126750%
SCHOOL FOR THE DEAF	1,242,625	0.123305%
School For The Blind	612,906	0.060818%
Career & Technical Education	1,513,077	0.150142%
ND Department Of Health	20,297,343	2.014097%
Tobacco Prevention/Control Committee	694,008	0.068866%
Life Skills and Transition Center	13,825,086	1.371857%
North Dakota State Hospital	18,715,541	1.857135%
ND Veterans Home	4,904,739	0.486695%
Indian Affairs Commission	204,028	0.020246%
Veterans Affairs Department	342,547	0.033991%
Department Of Human Services	69,778,967	6.924137%
Protection & Advocacy Project	1,752,478	0.173898%
Industrial Commission	7,198,922	0.714346%
ND Department Of Labor	773,821	0.076786%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Public Service Commission	\$ 3,148,588	0.312433%
Aeronautics Commission	407,542	0.040440%
Department Of Financial Institutions	2,277,250	0.225971%
ND Securities Department	556,284	0.055200%
Field Services Division	6,975,071	0.692133%
Highway Patrol	1,958,069	0.194298%
Department Of Corrections Transitional Services	2,141,669	0.212517%
James River Correctional Ctr	7,300,732	0.724449%
State Penitentiary	10,323,488	1.024395%
Department Of Corrections And Rehabilitation	6,523,806	0.647355%
Adjutant General ND National Guard	10,347,155	1.026744%
Department Of Commerce	4,371,166	0.433749%
Dept Of Agriculture	3,739,484	0.371067%
Milk Marketing Board	197,040	0.019552%
ND Oilseed Council	23,806	0.002362%
ND Corn Utilization Council	193,619	0.019213%
State Seed Department	1,277,283	0.126744%
ND Wheat Commission	421,056	0.041781%
ND Barley Council	124,800	0.012384%
Racing Commission	128,172	0.012718%
Historical Society	3,964,552	0.393401%
ND Council On The Arts	294,900	0.029263%
Game & Fish Department	9,910,651	0.983430%
Parks & Recreation Department	3,791,503	0.376229%
Water Commission	6,402,491	0.635317%
<b>Total:</b>	<b>\$ 1,007,764,043</b>	<b>100.000000%</b>

**JUDGES SYSTEM**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
ND Supreme Court	<b>\$ 7,937,062</b>	<b>100.000000%</b>

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**LAW ENFORCEMENT WITH PRIOR  
MAIN SERVICE SYSTEM**

<b>Employer Name</b>	<b>Covered Employee Payroll *</b>	<b>Employer's Proportionate Share Allocation</b>
Attorney General's Office	\$ 3,603,408	12.766319%
City Of Cavalier	166,235	0.588958%
City Of Ellendale	84,554	0.299571%
City of Thompson	-	0.000000%
City Of Williston	3,181,919	11.273049%
City Of Bowman	191,587	0.678775%
City Of Powers Lake	108,214	0.383393%
City Of Burlington	106,596	0.377651%
Adams County	207,477	0.735042%
Benson County	166,053	0.588308%
Bowman County	208,260	0.737823%
Cass County	7,133,332	25.272323%
Dunn County	1,013,437	3.590448%
Griggs County	136,569	0.483828%
Mckenzie County	1,870,420	6.626608%
Mclean County	698,560	2.474902%
Slope County	108,458	0.384260%
Stark County	1,447,096	5.126838%
Ward County	3,185,768	11.286701%
Williams County	3,924,798	13.904978%
Adjutant General ND National Guard	683,126	2.420225%
<b>Total:</b>	<b>\$ 28,225,868</b>	<b>100.000000%</b>

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
City Of Devils Lake	\$ 760,439	16.454400%
City Of Berthold	49,440	1.069784%
Barnes County	798,414	17.276101%
Morton County	2,198,112	47.562790%
Rolette County	815,090	17.636926%
<b>Total:</b>	<b>\$ 4,621,494</b>	<b>100.000000%</b>

**HIGHWAY PATROLMEN'S RETIREMENT SYSTEM**

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
State Of ND Highway Patrolmen	\$ 10,526,791	100.000000%

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

<b>Employer Name</b>	<b>Covered Employee Payroll</b>	<b>Employer's Proportionate Share Allocation</b>
Job Service North Dakota	\$ 564,684	100.000000%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

MAIN SYSTEM	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Employer Name	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Alexander	\$ 90,901	\$ 1,366	\$ 8,380	\$ 12,682	\$ 47,244	\$ 69,672	\$ 842	\$ 4,516	\$ -	\$ -	\$ 5,358	\$ 12,064	\$ 11,489	\$ 23,553	
City Of Ashley	93,688	1,407	8,637	13,071	13,254	36,369	867	4,654	-	3,809	9,330	12,434	2,546	14,980	
City Of Beach	195,436	2,936	18,017	27,266	29,169	77,388	1,810	9,709	-	-	11,519	25,939	7,106	33,045	
City Of Belfield	440,849	6,622	40,641	61,504	18,876	127,643	4,082	21,901	-	35,097	61,080	58,510	(4,933)	53,577	
City of Berthold	28,059	422	2,587	3,914	11,734	18,657	260	1,394	-	2,817	4,471	3,724	2,368	6,092	
City Of Bowman	554,712	8,333	51,137	77,390	37,764	174,624	5,136	27,558	-	35,283	67,977	73,622	2,224	75,846	
City Of Burlington	176,061	2,645	16,231	24,563	53,360	96,799	1,630	8,747	-	-	10,377	23,367	12,328	35,695	
City Of Carrington	688,875	10,348	63,505	96,108	8,988	178,949	6,378	34,223	-	47,095	87,696	91,429	(7,438)	83,991	
City of Carson	64,587	970	5,954	9,011	26,657	42,592	598	3,209	-	-	3,807	8,572	6,663	15,235	
City Of Cavalier	452,359	6,795	41,702	63,111	2,572	114,180	4,188	22,473	-	62,737	89,398	60,038	(12,271)	47,767	
City Of Cooperstown	162,183	2,436	14,951	22,627	14,985	54,999	1,502	8,057	-	8,623	18,182	21,525	918	22,443	
City Of Crosby	198,038	2,975	18,257	27,629	25,344	74,205	1,834	9,839	-	-	11,673	26,284	5,249	31,533	
City Of Devils Lake	771,618	11,591	71,133	107,652	305,748	496,124	7,145	38,334	-	-	45,479	102,410	73,835	176,245	
City of Dodge	5,623	84	518	785	3,335	4,722	52	279	-	-	331	746	687	1,433	
City Of Drayton	258,376	3,881	23,819	36,047	13,554	77,301	2,392	12,836	-	14,255	29,483	34,292	(791)	33,501	
City Of Elgin	59,772	898	5,510	8,339	17,980	32,727	553	2,969	-	21,097	24,619	7,933	173	8,106	
City Of Ellendale	291,950	4,386	26,914	40,731	1,415	73,446	2,703	14,504	-	17,550	34,857	38,748	(3,279)	35,469	
City Of Emerado	67,657	1,016	6,237	9,439	11,576	28,268	626	3,361	-	5,423	9,410	8,979	1,793	10,772	
City Of Fargo	26,729,038	401,527	2,464,076	3,729,086	1,038,229	7,632,918	247,489	1,327,898	-	-	1,575,387	3,547,522	229,907	3,777,429	
City Of Fessenden	37,697	566	3,475	5,260	-	9,301	1,873	849	-	10,592	12,814	5,003	(2,574)	2,429	
City Of Finley	88,308	1,327	8,141	12,321	12,874	34,663	818	4,387	-	8,096	13,301	11,720	1,568	13,288	
City Of Glenburn	54,909	825	5,062	7,661	-	13,548	508	2,728	-	4,259	7,495	7,288	(937)	6,351	
City Of Grafton	1,475,628	22,167	136,034	205,871	25,574	389,646	13,663	73,309	-	48,505	135,477	195,848	(6,921)	188,927	
City Of Grand Forks	18,842,283	283,051	1,737,018	2,628,770	897,988	5,546,827	174,464	936,084	-	-	1,110,548	2,500,779	200,944	2,701,723	
City Of Granville	51,108	768	4,711	7,130	1,121	13,730	473	2,539	-	-	3,012	6,783	265	7,048	
City Of Gwinner	202,746	3,046	18,691	28,286	32,727	82,750	1,877	10,072	-	-	11,949	26,909	6,893	33,802	
City Of Halliday	116,445	1,749	10,735	16,246	19,687	48,417	1,078	5,785	-	19,420	26,283	15,455	(826)	14,629	
City Of Hankinson	214,723	3,226	19,795	29,957	8,767	61,745	1,988	10,667	-	7,174	19,829	28,498	3	28,501	
City Of Harvey	496,401	7,457	45,762	69,255	-	122,474	4,596	24,661	-	20,322	49,579	65,883	(4,773)	61,110	
City Of Harwood	102,703	1,543	9,468	14,329	3,566	28,906	951	5,102	-	1,700	7,753	13,631	307	13,938	
City Of Hatton	87,704	1,318	8,085	12,236	-	21,639	812	4,357	-	2,566	7,735	11,640	(556)	11,084	
City Of Jamestown	4,846,030	72,798	446,742	676,091	33,637	1,229,268	44,870	240,751	-	31,448	317,069	643,173	1,976	645,149	
City Of Kenmare	355,173	5,335	32,742	49,552	54,758	142,387	3,289	17,645	-	46,223	67,157	47,139	(340)	46,799	
City Of Killdeer	806,421	12,114	74,342	112,507	162,302	361,265	7,467	40,063	-	-	47,530	107,300	35,812	142,842	
City Of Kulm	120,509	1,810	11,109	16,813	4,924	34,656	1,116	5,987	-	10,904	18,007	15,994	(1,725)	14,269	
City Of Lakota	183,078	2,750	16,877	25,542	57,169	102,338	1,695	9,095	-	29,762	40,552	24,298	8,236	32,534	
City Of Lamoure	169,141	2,541	15,593	23,598	13,908	55,640	1,566	8,403	-	13,952	23,921	22,449	(641)	21,808	
City Of Larimore	96,758	1,454	8,920	13,500	12,318	36,192	896	4,807	-	8,288	13,991	12,842	1,389	14,231	
City Of Lidgerwood	64,869	974	5,980	9,051	8,918	24,923	601	3,223	-	524	4,348	8,610	2,133	10,743	
City Of Lincoln	414,974	6,234	38,255	57,895	69,309	171,693	3,842	20,616	-	46,949	71,407	55,076	2,474	57,550	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
City Of Linton	\$ 217,813	\$ 3,272	\$ 20,080	\$ 30,388	\$ -	\$ 53,740	\$ 2,017	\$ 10,821	\$ -	\$ 20,896	\$ 33,734	\$ 28,908	\$ (4,831)	\$ 24,077
City Of Lisbon	269,125	4,043	24,810	37,547	-	66,400	2,492	13,370	-	24,050	39,912	35,719	(5,057)	30,662
City Of Maddock	123,111	1,849	11,349	17,175	16,729	47,102	1,140	6,116	-	-	7,256	16,340	3,790	20,130
City Of Mapleton	88,532	1,330	8,162	12,351	5,826	27,669	820	4,398	-	27,799	33,017	11,750	(4,260)	7,490
City Of Mcclusky	32,181	483	2,967	4,489	1,873	9,812	298	1,599	-	2,110	4,007	4,271	35	4,306
City Of Mcville	76,983	1,156	7,097	10,741	4,410	23,404	713	3,825	-	15,220	19,758	10,217	(2,026)	8,191
City Of Medora	257,830	3,873	23,769	35,971	9,384	72,997	2,387	12,809	-	31,824	47,020	34,220	(4,194)	30,026
City Of Michigan	51,722	777	4,768	7,216	19,412	32,173	479	2,570	-	8,340	11,389	6,865	1,902	8,767
City Of Minto	78,075	1,173	7,198	10,892	-	19,263	723	3,879	-	5,576	10,178	10,362	(1,192)	9,170
City Of Mohall	134,689	2,023	12,417	18,791	-	33,231	1,247	6,691	-	19,347	27,285	17,876	(4,560)	13,316
City Of Mott	103,093	1,549	9,504	14,383	397	25,833	955	5,122	-	3,456	9,533	13,683	(612)	13,071
City Of Napoleon	215,888	3,240	19,884	30,092	31,232	84,448	1,997	10,715	-	12,901	25,613	28,626	3,189	31,815
City Of Neche	42,600	640	3,927	5,943	-	10,510	394	2,116	-	4,689	7,199	5,654	(1,034)	4,620
City Of New England	89,634	1,346	8,263	12,505	1,007	23,121	830	4,453	-	31,816	37,099	11,896	(6,298)	5,598
City Of New Leipzig	25,271	380	2,330	3,526	-	6,236	234	1,255	-	1,124	2,613	3,354	(233)	3,121
City Of New Rockford	184,667	2,774	17,024	25,764	16,754	62,316	1,710	9,174	-	12,083	22,967	24,509	1,722	26,231
City Of New Salem	91,281	1,371	8,415	12,735	9,271	31,792	845	4,535	-	5,203	10,583	12,115	1,258	13,373
City Of New Town	853,611	12,823	78,692	119,091	219,459	430,065	7,904	42,407	-	-	50,311	113,293	52,437	165,730
City Of Northwood	208,320	3,129	19,204	29,064	48,286	99,683	1,929	10,349	-	10,141	22,419	27,649	7,394	35,043
City Of Oakes	649,072	9,750	59,836	90,555	6,975	167,116	6,010	32,246	-	32,630	70,886	86,146	(4,966)	81,180
City Of Park River	417,566	6,273	38,494	58,256	-	103,023	3,866	20,745	-	27,185	51,796	55,420	(6,200)	49,220
City Of Pembina	77,997	1,172	7,190	10,882	-	19,244	722	3,875	-	5,140	9,737	10,352	(1,209)	9,143
City Of Powers Lake	51,235	770	4,723	7,148	31,956	44,597	474	2,545	-	27,054	30,073	6,800	(217)	6,583
City Of Ray	192,483	2,892	17,744	26,854	28,860	76,350	1,782	9,563	-	46,810	58,155	25,547	(2,387)	23,160
City Of Regent	56,147	843	5,176	7,833	28,436	42,288	520	2,789	-	-	3,309	7,452	6,256	13,708
City Of Rhame	29,014	436	2,675	4,048	-	7,159	269	1,441	-	24,405	26,115	3,851	(6,040)	(2,189)
City Of Rolla	302,827	4,549	27,917	42,249	19,548	94,263	2,804	15,044	-	2,976	20,824	40,192	3,277	43,469
City Of Rugby	620,058	9,315	57,161	86,507	39,659	192,642	5,741	30,804	-	14,938	51,483	82,295	4,412	86,707
City Of Scranton	-	-	-	-	-	-	-	-	-	30,278	30,278	-	(7,608)	(7,608)
City Of Sherwood	30,466	458	2,809	4,250	7,672	15,189	282	1,514	-	6,461	8,257	4,043	(44)	3,999
City Of Stanley	871,885	13,098	80,377	121,641	72,999	288,115	8,073	43,315	-	6,062	57,450	115,718	17,094	132,812
City Of Surrey	402,801	6,051	37,133	56,197	85,884	185,265	3,730	20,011	-	-	23,741	53,460	19,930	73,390
City Of Thompson	112,663	1,692	10,386	15,719	-	27,797	1,043	5,597	-	12,197	18,837	14,953	(2,747)	12,206
City Of Tioga	808,799	12,150	74,561	112,839	115,860	315,410	7,489	40,181	-	151,276	198,946	107,345	(2,036)	105,309
City Of Towner	86,486	1,299	7,973	12,066	29,571	50,909	801	4,297	-	11,354	16,452	11,479	3,236	14,715
City Of Underwood	79,011	1,187	7,284	11,023	-	19,494	732	3,925	-	5,936	10,593	10,486	(1,282)	9,204
City Of Velva	180,408	2,710	16,631	25,169	35,702	80,212	1,670	8,963	-	1,059	11,692	23,944	7,085	31,029
City Of Wahpeton	2,337,367	35,112	215,475	326,097	-	576,684	21,642	116,120	-	104,729	242,491	310,219	(22,079)	288,140
City Of Walthalla	243,484	3,658	22,446	33,969	43,736	103,809	2,254	12,096	-	65,246	79,596	32,316	(7,388)	24,928
City Of Watford City	2,939,240	44,154	270,960	410,067	578,485	1,303,666	27,215	146,021	-	-	173,236	390,101	129,506	519,607

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City Of West Fargo	\$ 6,941,151	\$ 104,271	\$ 639,886	\$ 968,391	\$ 356,805	\$ 2,069,153	\$ 64,269	\$ 344,836	\$ -	\$ -	\$ 409,105	\$ 921,241	\$ 75,737	\$ 996,978
City Of Westhope	152,554	2,292	14,064	21,383	1,437	39,076	1,413	7,579	-	1,802	10,794	20,247	(10)	20,237
City Of Williston	11,160,944	167,661	1,028,897	1,557,113	2,164,542	4,918,213	103,341	554,475	-	-	657,816	1,481,299	489,144	1,970,443
City Of Wilton	129,251	1,942	11,915	18,032	21,288	53,177	1,197	6,421	-	9,144	16,762	17,154	3,465	20,619
City Of Wishek	214,265	3,219	19,753	29,893	124,019	176,884	1,984	10,645	-	-	12,629	28,438	27,229	55,667
Adams County	892,049	13,400	82,236	124,454	25,095	245,185	8,260	44,317	-	4,705	57,282	118,394	5,336	123,730
Barnes County	2,872,509	43,151	264,809	400,757	144,663	853,380	26,597	142,706	-	-	169,303	381,244	33,218	414,462
Benson County	1,699,055	25,523	156,631	237,043	-	419,197	15,732	84,409	-	68,717	168,858	225,501	(16,088)	209,413
Billings County	2,465,391	37,035	227,278	343,958	-	608,271	22,827	122,481	-	38,475	183,783	327,211	(8,703)	318,508
Bottineau County	2,991,478	44,938	275,776	417,354	-	738,068	27,699	148,617	-	96,502	272,818	397,034	(22,344)	374,690
Bowman County	1,522,087	22,865	140,317	212,353	20,474	396,009	14,093	75,617	-	20,047	109,757	202,014	(822)	201,192
Burke County	1,543,928	23,193	142,330	215,401	25,559	406,483	14,296	76,702	-	16,728	107,726	204,913	1,060	205,973
Burleigh County	14,430,709	216,780	1,330,327	2,013,292	261,972	3,822,371	133,616	716,971	-	176,571	1,027,104	1,915,288	9,574	1,924,842
Cass County	14,783,796	222,084	1,362,877	2,062,553	-	3,647,514	136,886	734,458	-	5,357,146	6,228,490	1,962,130	(1,125,034)	837,096
Cavalier County	1,871,081	28,108	172,490	261,043	35,355	496,996	17,325	92,955	-	72,232	182,512	248,333	(5,989)	242,344
Dickey County	1,715,691	25,773	158,165	239,363	12,868	436,169	15,886	85,235	-	51,257	152,378	227,709	(10,228)	217,481
Divide County	2,655,330	39,889	244,787	370,456	128,974	784,106	24,586	131,917	-	93,466	249,969	352,420	13,161	365,581
Dunn County	3,680,441	55,288	339,290	513,475	240,055	1,148,108	34,078	182,844	-	-	216,922	488,474	57,828	546,302
Eddy County	835,630	12,553	77,034	116,582	12,874	219,043	7,737	41,514	-	26,314	75,565	110,906	(3,960)	106,946
Emmons County	1,275,027	19,154	117,541	177,884	47,453	362,032	11,806	63,343	-	77,254	152,403	169,224	(9,640)	159,584
Foster County	1,002,354	15,057	92,404	139,843	70,819	318,123	9,281	49,797	-	155,035	214,113	133,034	(24,372)	108,662
Grand Forks County	14,320,823	215,129	1,320,197	1,997,961	-	3,533,287	132,599	711,458	-	537,274	1,381,331	1,900,683	(126,244)	1,774,439
Grant County	1,070,712	16,084	98,706	149,379	55,135	319,304	9,914	53,193	-	72,903	136,010	142,107	(6,966)	135,141
Griggs County	696,896	10,469	64,245	97,227	-	171,941	6,453	34,622	-	67,542	108,617	92,493	(15,434)	77,059
Hettinger County	1,085,399	16,305	100,060	151,429	31,428	299,222	10,050	53,923	-	52,112	116,085	144,056	(2,834)	141,222
Lamoure County	1,559,629	23,429	143,778	217,590	98,356	483,153	14,441	77,482	-	20,838	112,761	206,997	20,423	227,420
Logan County	728,102	10,938	67,122	101,580	49,624	229,264	6,742	36,172	-	-	42,914	96,635	11,210	107,845
Mchenry County	1,437,327	21,592	132,503	200,528	28,420	383,043	13,308	71,406	-	15,792	100,506	190,764	3,889	194,653
McIntosh County	1,010,823	15,185	93,185	141,024	22,638	272,032	9,359	50,218	-	-	59,577	134,158	5,639	139,797
Mckenzie County	7,955,415	119,507	733,388	1,109,895	1,695,348	3,658,138	73,661	395,225	-	-	468,886	1,055,856	379,273	1,435,129
Mclelan County	4,053,351	60,890	373,667	565,501	10,791	1,010,849	37,531	201,370	-	98,727	337,628	537,967	(17,615)	520,352
Mercer County	3,374,895	50,698	311,122	470,846	332,318	1,164,984	31,249	167,665	-	-	198,914	447,922	73,072	520,994
Morton County	5,355,852	80,456	493,741	747,218	254,816	1,578,231	49,591	266,079	-	176,018	491,688	710,837	27,783	738,620
Mountrail County	5,777,141	86,785	532,579	805,994	605,242	2,030,600	53,492	287,008	-	-	340,500	766,752	138,099	904,851
Nelson County	1,346,806	20,232	124,158	187,899	6,741	339,030	12,470	66,909	-	32,272	111,651	178,750	(6,721)	172,029
Oliver County	724,662	10,886	66,805	101,101	33,432	212,224	6,710	36,001	-	20,084	62,795	96,178	4,265	100,443
Pembina County	2,713,630	40,764	250,162	378,591	-	669,517	25,126	134,813	-	62,310	222,249	360,157	(13,332)	346,825
Pierce County	2,309,387	34,692	212,896	322,192	190,709	760,489	21,383	114,730	-	-	136,113	306,506	44,146	350,652
Ramsay County	2,986,956	44,870	275,359	416,724	-	736,953	27,657	148,392	-	118,257	294,306	396,434	(24,602)	371,832
Ransom County	1,440,816	21,644	132,825	201,015	-	355,484	13,341	71,580	-	28,143	113,064	191,227	(6,492)	184,735

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer Pension Expense
Renville County	\$ 1,240,741	\$ 18,639	\$ 114,380	\$ 173,102	\$ 8,400	\$ 314,521	\$ 11,488	\$ 61,640	\$ -	\$ 16,476	\$ 89,604	\$ 164,673	\$ (2,409)	\$ 162,264
Richland County	5,204,545	78,183	479,793	726,109	-	1,284,085	48,190	258,562	-	370,442	677,194	690,756	(82,001)	608,755
Rolette County	1,960,968	29,458	180,776	273,583	-	483,817	18,157	97,421	-	91,384	206,962	260,263	(19,350)	240,913
Sheridan County	590,557	8,871	54,442	82,391	13,039	158,743	5,468	29,339	-	34,807	78,380	2,955	-	81,335
Slope County	538,163	8,084	49,612	75,082	32,189	164,967	4,983	26,736	-	34,363	66,082	71,426	1,013	72,439
Stark County	5,687,527	85,439	524,317	793,491	224,609	1,627,856	52,662	282,556	-	-	335,218	754,858	48,608	803,466
Steele County	928,616	13,950	85,607	129,556	117,092	348,205	8,598	46,134	-	-	54,732	123,247	28,091	151,338
Stutsman County	6,185,673	92,922	570,240	862,991	207,279	1,733,432	57,274	307,304	-	65,595	430,173	820,973	38,574	859,547
Towner County	994,216	14,935	91,654	138,708	35,449	280,746	9,206	49,393	-	-	58,599	131,954	7,745	139,699
Trail County	2,720,862	40,873	250,829	379,599	-	671,301	25,193	135,172	-	78,040	238,405	361,117	(16,153)	344,964
Walsh County	3,264,112	49,034	300,909	455,390	22,976	828,309	30,223	162,161	-	22,976	32,948	433,218	(3,548)	429,670
Ward County	9,130,487	137,159	841,714	1,273,834	329,419	2,582,126	84,541	453,602	-	130,044	668,187	1,211,813	35,151	1,246,964
Wells County	1,612,598	24,225	148,661	224,981	63,220	461,087	14,931	80,114	-	147,455	242,500	214,027	(24,032)	189,995
Williams County	10,148,932	152,458	935,602	1,415,922	1,565,966	4,069,948	93,971	504,199	-	-	598,170	1,346,983	343,578	1,690,561
Cavalier County Health Dist	109,048	1,638	10,053	15,213	-	26,904	1,010	5,417	-	9,559	15,986	14,473	(2,085)	12,388
Central Valley Health Unit	1,001,126	15,039	92,291	139,672	-	247,002	9,270	49,736	-	73,415	132,421	132,871	(18,084)	114,787
City-County Health District	588,871	8,846	54,286	82,157	13,246	158,535	5,452	29,255	-	4,556	39,263	78,156	1,583	79,739
Custer Health Unit	1,272,902	19,122	117,345	177,588	-	314,055	11,786	63,238	-	77,768	152,792	168,942	(17,611)	151,331
Dickey County Health District	140,615	2,112	12,963	19,618	-	34,693	1,302	6,986	-	11,492	19,780	18,663	(2,835)	15,828
Emmons County Public Health	158,499	2,381	14,612	22,113	24,408	63,514	1,468	7,874	-	1,704	11,046	21,036	4,597	25,833
First District Health Unit	2,115,247	31,775	194,999	295,108	38,177	560,059	19,585	105,085	-	61,416	186,086	280,739	(7,571)	273,168
Garrison Diversion Conservancy District	1,689,124	25,374	155,716	235,657	-	416,747	15,640	83,916	-	105,686	205,242	224,183	(25,386)	198,797
Kidder County District Health Unit	51,439	773	4,742	7,176	13,552	26,243	476	2,556	-	104	3,136	6,827	2,764	9,591
Lake Region District Health Unit	770,137	11,569	70,997	107,445	15,332	205,343	7,131	38,260	-	48,799	94,190	102,214	(6,194)	96,020
McIntosh District Health Unit	62,647	941	5,775	8,740	2,659	18,115	580	3,112	-	2,703	6,395	8,315	112	8,427
Nelson-Griggs District Health Unit	129,427	1,944	11,931	18,057	-	31,932	1,198	6,430	-	6,692	14,320	17,178	(1,390)	15,788
Rolette County Public Health	357,190	5,366	32,928	49,833	15,082	103,209	3,307	17,745	-	-	21,052	47,407	3,394	50,801
Sargent County District Health Unit	85,735	1,288	7,904	11,961	16,316	37,469	794	4,259	-	3,101	8,154	11,379	3,462	14,841
Southwestern District Health Unit	1,182,586	17,765	109,019	164,988	21,956	313,728	10,950	58,751	-	75,116	144,817	156,955	(9,950)	147,005
Towner County Public Health Unit	56,078	842	5,170	7,823	-	13,835	519	2,786	-	3,601	6,906	7,443	(755)	6,688
Trail District Health Unit	154,649	2,323	14,257	21,576	-	38,156	1,432	7,683	-	11,966	21,081	20,525	(2,569)	17,956
Upper Missouri Health Unit	1,029,146	15,460	94,874	143,581	76,382	330,297	9,529	51,128	-	66,662	127,319	136,590	(1,022)	135,568
Walsh County Health District	268,024	4,026	24,708	37,393	-	66,127	2,482	13,315	-	25,134	40,931	35,573	(5,336)	30,237
Wells County Dist Health Unit	144,884	2,176	13,356	20,213	-	35,745	1,342	7,198	-	20,246	28,786	19,229	(4,170)	15,059
Barnes County Soil Conservation District	127,487	1,915	11,753	17,786	9,966	41,420	1,180	6,334	-	-	7,514	16,920	2,130	19,050
Bismarck Rural Fire Protection	451,200	6,778	41,595	62,949	47,895	159,217	4,178	22,416	-	-	26,594	59,884	10,038	69,922
Bowman City Park Board	82,100	1,233	7,569	11,454	20,618	40,874	760	4,079	-	2,795	7,634	10,896	4,604	15,500
Burleigh County Council On Aging	533,271	8,011	49,161	74,399	2,462	134,033	4,938	26,493	-	13,349	44,780	70,777	(2,130)	68,647
Burleigh County Soil Conservation District	173,966	2,613	16,037	24,271	13,442	56,363	1,611	8,643	-	7,589	17,843	23,089	1,814	24,903
Carnegie Regional Library	80,112	1,203	7,385	11,177	8,698	28,463	742	3,980	-	-	4,722	10,633	1,853	12,486

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Cass County Soil Conservation District	\$ 193,701	\$ 2,910	\$ 17,857	\$ 27,024	\$ 31,753	\$ 79,544	\$ 1,794	\$ 9,623	\$ -	\$ 5,497	\$ 16,914	\$ 25,708	\$ 5,157	\$ 30,865
Cass County Water Resource District	191,002	2,869	17,608	26,647	663	47,787	1,769	9,489	-	17,176	28,434	25,350	(3,371)	21,979
Cavalier County Job Development Authority	43,516	654	4,012	6,071	413	11,150	403	2,162	-	2,168	4,733	5,775	(342)	5,433
Central Plains Water District	191,148	2,871	17,621	26,668	-	47,160	1,770	9,496	-	20,743	32,009	25,369	(5,068)	20,301
Consolidated Waste Ltd	127,175	1,910	11,724	17,743	11,906	43,283	1,178	6,318	-	6,222	13,718	16,879	1,711	18,590
Devils Lake Basin Joint Water Resource Board	45,874	689	4,229	6,400	-	11,318	425	2,279	-	3,404	6,108	6,089	(734)	5,355
Devils Lake Park Board	344,861	5,181	31,792	48,113	195,002	280,088	3,193	17,133	-	-	20,326	45,771	43,190	88,961
Dunseith Community Nursing Home	1,228,197	18,450	113,224	171,351	165,721	468,746	11,372	61,017	-	27,914	100,303	163,008	27,108	190,116
Fargo Park District	2,311,609	34,725	213,101	322,503	193,787	764,116	21,404	114,841	-	-	136,245	306,801	44,916	351,717
Grafton Park District	148,032	2,224	13,647	20,652	19,557	56,080	1,371	7,354	-	8,910	17,635	19,647	1,788	21,435
Grand Forks County Water Resource District	51,615	775	4,758	7,201	-	12,734	478	2,564	-	6,207	9,249	6,850	(1,308)	5,542
Grand Forks Park District	1,528,198	22,957	140,880	213,205	122,353	499,395	14,150	75,921	-	26,783	116,854	202,825	25,228	228,053
Grand Forks Public Library	539,410	8,103	49,727	75,255	34,074	167,159	4,994	26,798	-	21,024	52,816	71,591	4,233	75,824
Grand Forks-E Grand Forks Metropolitan Planning	293,695	4,412	27,075	40,974	25,055	40,974	2,719	14,591	-	17,313	34,623	38,980	809	39,789
Greater Ramsey Water District	312,982	4,702	28,853	43,665	6,389	83,609	2,898	15,549	-	1,804	20,251	41,540	862	42,402
Griggs County Public Library	31,626	475	2,915	4,413	-	7,803	293	1,571	-	1,464	3,328	4,197	(301)	3,896
James River Soil Conservation District	51,868	779	4,782	7,236	7,615	20,412	480	2,577	-	-	3,057	6,884	1,760	8,644
James River Valley Library System	320,954	4,821	29,588	44,778	45,129	124,316	2,972	15,945	-	-	18,917	42,598	9,947	52,545
Jamestown Parks And Recreation District	163,645	2,458	15,086	22,831	32,411	72,786	1,515	8,130	-	-	9,645	21,719	7,256	28,975
Jamestown Regional Airport	130,099	1,954	11,993	18,150	-	32,097	1,205	6,463	-	36,900	44,568	17,267	(8,745)	8,522
Lake Metigoshe Recreation Service District	105,412	1,584	9,718	14,706	7,283	33,291	976	5,237	-	3,808	10,021	13,991	1,046	15,037
Mcintosh County Housing Authority	36,713	552	3,384	5,122	-	9,058	340	1,824	-	2,428	4,592	4,873	(561)	4,312
Mercer County Soil Conservation District	93,074	1,398	8,580	12,985	12,928	35,891	862	4,624	-	11,217	16,703	12,353	939	13,292
Minot Rural Fire Department	127,721	1,919	11,774	17,818	27,363	58,874	1,183	6,345	-	30	7,558	16,951	5,626	22,577
North Central Soil Conservation District	84,342	1,267	7,775	11,767	48,682	69,491	781	4,190	-	-	4,971	11,194	10,024	21,218
North Dakota Firefighters Association	178,546	2,682	16,460	24,910	519	44,571	1,653	8,870	-	8,044	18,567	23,697	(1,526)	22,171
Pierce County Soil Conservation District	43,360	651	3,997	6,049	24,432	35,129	401	2,154	-	-	2,555	5,755	5,031	10,786
R & T Water Supply Commerce Authority	384,089	5,770	35,408	53,585	7,751	102,514	3,556	19,082	-	41,873	64,511	50,977	(6,674)	44,303
Ramsey County Housing Authority	210,883	3,168	19,441	29,421	7,091	59,121	1,953	10,477	-	865	13,295	27,989	1,604	29,593
Ramsey County Soil Conservation District	32,951	495	3,038	4,597	306	8,436	305	1,637	-	1,614	3,556	4,373	(255)	4,118
Ramsey County Water Resource District	16,822	253	1,551	2,347	281	4,432	156	836	-	934	1,926	2,233	(122)	2,111
Ransom County Soil Cons Dist	53,330	801	4,916	7,440	-	13,157	494	2,649	-	24,406	27,549	7,078	(5,090)	1,988
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	43,492	43,492	-	(10,297)	(10,297)
Rolette County Soil Conservation District	31,177	468	2,874	4,349	-	7,691	289	1,549	-	2,535	4,373	4,138	(625)	3,513
Southeast Region Career & Technology Center	89,117	1,339	8,215	12,433	-	21,987	825	4,427	-	6,615	11,867	11,828	(1,377)	10,451
Southwest Water Authority	2,653,624	39,863	244,630	370,219	270,534	925,246	24,570	131,832	-	-	156,402	352,193	59,868	412,061
Stutsman County Housing Authority	128,199	1,926	11,818	17,885	27,576	59,205	1,187	6,369	-	-	7,556	17,035	5,792	22,807
Traill County Water Resource District	101,426	1,524	9,350	14,151	-	25,025	939	5,039	-	7,358	13,336	13,461	(1,563)	11,898
Traill Rural Water District	86,223	1,295	7,949	12,029	27,992	49,265	798	4,284	-	26,045	31,127	11,444	(780)	10,664
Tri-Cities Joint Job Development Authority	134,270	2,017	12,378	18,733	38,557	71,685	1,243	6,671	-	-	7,914	17,821	8,604	26,425

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Walsh County Housing Authority	\$ 28,838	\$ 433	\$ 2,659	\$ 4,023	\$ -	\$ 7,115	\$ 267	\$ 1,433	\$ -	\$ 2,635	\$ 4,335	\$ 3,827	\$ (566)	\$ 3,261
Walsh County Water Resource District	48,048	722	4,429	6,703	7,444	19,298	445	2,387	-	1,572	4,404	6,377	1,138	7,515
Ward County Water Resource District	33,516	503	3,090	4,676	-	8,269	310	1,665	-	3,031	5,006	4,448	(672)	3,776
Watford City Park District	304,854	4,580	28,104	42,532	106,146	181,362	2,823	15,145	-	17,968	40,461	22,054	62,515	62,515
West Fargo Park District	906,415	13,616	83,560	126,458	8,860	232,494	8,393	45,031	-	22,125	75,549	120,301	(2,330)	117,971
Western & Central Stark Soil Conservation District	97,138	1,459	8,955	13,552	-	23,966	899	4,826	-	3,652	9,377	12,892	(782)	12,110
Western Area Water Supply Authority	985,503	14,804	90,851	137,492	249,031	492,178	9,125	48,960	-	4,499	58,085	130,798	59,906	190,704
Williams County Soil Conservation District	42,931	645	3,958	5,989	8,055	18,647	398	2,133	-	7,030	5,698	528	6,226	6,226
Williston Housing Authority	353,730	5,314	32,609	49,350	-	87,273	3,275	17,573	-	31,733	52,581	46,948	(6,559)	40,389
Anamoose Public School District #14	157,329	2,363	14,504	21,949	82,576	121,392	1,457	7,816	-	9,273	20,881	20,459	41,340	41,340
Apple Creek Elementary School	62,199	934	5,734	8,677	3,500	18,845	576	3,090	-	3,666	8,255	722	8,977	8,977
Beach Public School District #3	919,796	13,817	84,793	128,324	68,316	295,250	8,517	45,695	-	54,212	122,077	15,633	137,710	137,710
Belcourt School District #7	4,950,712	74,370	456,392	690,696	-	1,221,458	45,840	245,951	-	379,087	670,878	657,057	(86,920)	570,147
Belfield Public School #13	359,821	5,405	33,171	50,200	53,382	142,158	3,332	17,876	-	1,924	23,132	47,756	13,017	60,773
Beulah Public School #27	895,012	13,445	82,509	124,867	180,952	401,773	8,287	44,464	-	112,660	165,411	118,787	8,951	127,738
Billings County School District	375,181	5,636	34,587	52,343	26,935	119,501	3,474	18,639	-	53,193	75,306	49,795	(4,185)	45,610
Bismarck Public Schools	24,095,315	361,963	2,221,280	3,361,643	1,017,169	6,962,055	223,103	1,197,054	-	1,420,157	3,197,970	235,003	3,432,973	3,432,973
Bottineau Public School	1,407,913	21,150	129,792	196,424	36,200	383,566	13,036	69,945	-	51,601	134,582	186,861	(1,529)	185,332
Bowman County School District #1	530,015	7,962	48,861	73,945	4,413	135,181	4,908	26,331	-	91,483	122,722	70,345	(17,727)	52,618
Burke Central School	173,400	2,605	15,985	24,192	77,965	120,747	1,606	8,615	-	10,221	23,014	17,703	40,717	40,717
Burleigh County Special Education Unit	47,482	713	4,377	6,825	-	11,715	440	2,359	-	4,004	6,803	6,302	(915)	5,387
Carrington School District #49	412,693	6,200	38,045	57,576	-	101,821	3,821	20,503	-	48,063	72,387	54,773	(10,853)	43,920
Cavalier Public Schools	486,938	7,315	44,889	67,935	20,672	140,811	4,509	24,191	-	9,752	38,452	64,627	1,806	66,433
Center Stanton Public School	239,780	3,602	22,105	33,452	-	59,159	2,220	11,912	-	28,107	42,239	31,824	(5,860)	25,964
Central Cass Public School District #7	731,309	10,986	67,417	102,029	13,021	193,453	6,771	36,331	-	12,123	55,225	97,061	(365)	96,696
Dakota Prairie Public School	598,978	8,998	55,218	83,566	27,014	174,796	5,546	29,757	-	16,877	52,180	79,497	3,312	82,809
Devils Lake Public School	2,739,360	41,151	252,534	382,180	-	675,865	25,364	136,091	-	65,578	227,033	363,572	(14,860)	348,712
Dickinson Public Schools	5,284,053	79,378	487,122	737,201	365,159	1,668,860	48,926	282,512	-	44,677	356,115	701,308	63,959	765,267
Divide County School Dist #1	664,188	9,978	61,230	92,664	43,942	207,814	6,150	32,997	-	22,874	62,021	88,152	3,301	91,453
Drake Public School District	204,207	3,068	18,825	28,490	29,346	79,729	1,891	10,145	-	41,932	53,968	27,103	(1,261)	25,842
Drayton Public School #19	183,946	2,763	16,957	25,664	1,055	46,439	1,703	9,138	-	52,084	62,925	24,414	(12,870)	11,544
Dunseith School District #1	1,238,947	18,612	114,215	172,851	37,610	343,288	11,472	61,551	-	18,485	91,508	164,435	3,100	167,535
East Central Special Education Unit	397,314	5,968	36,627	55,431	81,933	179,959	3,679	19,739	-	23,418	52,732	18,660	71,392	71,392
Ellendale Public School District #40	441,853	6,638	40,733	61,645	22,696	131,712	4,091	21,951	-	26,042	58,643	5,248	63,891	63,891
Enderlin Area School District #24	492,815	7,403	45,431	68,754	-	121,588	4,563	24,483	-	20,110	49,156	65,407	(4,549)	60,858
Fargo Public Schools	20,566,755	308,956	1,895,992	2,869,358	-	5,074,306	190,431	1,021,756	-	882,828	2,095,015	2,729,654	(214,473)	2,515,181
Fort Totten School District #30	346,089	5,199	31,905	48,285	-	85,389	3,205	17,194	-	47,871	68,270	45,934	(11,285)	34,649
Garrison Public School District #51	601,239	9,032	55,427	83,881	55,891	204,231	5,567	29,870	-	35,437	79,797	12,424	92,221	92,221
Glen Ullin Public School #48	331,061	4,973	30,520	46,188	4,828	86,509	3,065	16,447	-	205	19,717	43,939	942	44,881
Glenburn School District	403,415	6,060	37,190	56,282	16,245	115,777	3,735	20,042	-	23,777	53,542	3,509	57,051	57,051

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Grafton Public School District #3	\$ 1,557,884	\$ 23,403	\$ 143,617	\$ 217,347	\$ 213,206	\$ 597,573	\$ 14,425	\$ 77,396	\$ -	\$ -	\$ 91,821	\$ 206,765	\$ 45,829	\$ 252,594
Great Northwest Education Cooperative	145,381	2,184	13,402	20,283	13,402	12,695	48,564	1,346	7,223	-	26,825	35,394	19,295	16,962
Halliday Public School	144,348	2,168	13,307	20,139	47,505	83,119	1,337	7,171	-	14,878	23,386	19,158	6,043	25,201
Harvey Public School Dist #38	612,807	9,206	56,493	85,495	43,366	194,560	5,674	30,444	-	-	36,118	81,333	8,961	90,294
Hazen Public School District #3	601,648	9,038	55,464	83,938	-	148,440	5,571	29,890	-	33,786	69,247	79,852	(7,138)	72,714
Hillsboro Public School	461,618	6,934	42,555	64,402	-	113,891	4,274	22,933	-	50,760	77,967	61,267	(11,111)	50,156
James River Multidistrict Special Education Unit	428,472	6,437	39,500	59,778	437	106,152	3,967	21,286	-	22,881	48,134	56,868	(5,659)	51,209
Jamestown Public School District #1	3,244,221	48,735	299,076	452,616	127,535	927,962	30,039	161,173	-	66,511	257,723	430,578	9,548	440,126
Kenmare Public School District #28	530,444	7,968	48,900	74,004	65,787	196,659	4,911	26,352	-	-	31,263	70,401	14,472	84,873
Killdeer Public School #16	606,278	9,108	55,891	84,584	53,139	202,722	5,614	30,120	-	88,817	124,551	80,466	(4,936)	75,530
Kindred Public School District #2	426,377	6,405	39,306	59,485	-	105,196	3,948	21,182	-	30,749	55,879	56,589	(6,423)	50,166
Kulm Public School District #7	340,710	5,118	31,409	47,534	18,430	102,491	3,155	16,926	-	8,701	28,782	45,220	2,839	48,059
Lake Region Special Education Unit	585,372	8,794	53,964	81,668	-	144,426	5,420	29,081	-	69,388	103,889	77,692	(16,272)	61,420
Lakota Public School District #66	300,897	4,520	27,739	41,980	24,100	98,339	2,786	14,949	-	-	17,735	39,936	5,581	45,517
Lamoure School District #8	511,215	7,680	47,128	71,322	3,935	130,065	4,733	25,397	-	2,021	32,151	67,849	573	68,422
Larimore Public School District #44	554,244	8,326	51,094	77,325	22,840	159,585	5,132	27,535	-	46,755	79,422	73,560	(3,888)	69,672
Leeds Public School District 6	188,409	2,830	17,369	26,286	-	46,485	1,745	9,360	-	14,319	25,424	25,006	(3,012)	21,994
Lewis & Clark Public Schools	517,930	7,780	47,747	72,259	55,199	182,985	4,796	25,731	-	23,731	54,258	68,741	5,403	74,144
Lidgerwood Public School	301,774	4,533	27,820	42,102	6,352	80,807	2,794	14,992	-	12,133	29,919	40,052	(1,740)	38,312
Linton Public School District #36	454,718	6,831	41,919	63,440	21,796	133,966	4,210	22,590	-	38,361	65,161	60,351	(2,422)	57,929
Lisbon Public School	612,291	9,198	56,445	85,424	-	151,067	5,669	30,419	-	40,564	76,652	81,264	(8,821)	72,443
Lonetree Special Education Unit	76,330	1,147	7,037	10,649	4,085	22,918	707	3,792	-	-	4,499	10,131	943	11,074
Mandan Public School District #1	7,110,936	106,821	655,537	992,078	169,081	1,923,517	65,841	353,271	-	181,467	600,579	943,775	5,119	948,894
Mandaree Public School #36	692,042	10,396	63,797	96,549	128,424	299,166	6,408	34,381	-	75,315	116,104	91,849	7,519	99,368
Manvel Public School	163,226	2,452	15,047	22,773	-	40,272	1,511	8,109	-	3,893	13,513	21,664	(930)	20,734
Maple Valley School District	340,758	5,119	31,414	47,541	40,017	124,091	3,155	16,929	-	4,196	24,280	45,226	7,185	52,411
Mapleton Public School	102,801	1,544	9,477	14,343	61,998	87,362	952	16,730	-	21,228	27,287	13,644	7,432	21,076
Max Public School	336,762	5,059	31,045	46,983	-	83,087	3,118	16,730	-	6,492	26,340	44,696	(1,360)	43,336
Moclusky Public Schools	132,136	1,985	12,181	18,435	1,594	34,195	1,223	6,565	-	9,791	17,579	17,537	(1,616)	15,921
Mckenzie City Public School #1	1,804,009	27,100	166,307	251,686	186,575	631,668	16,704	89,623	-	-	106,327	239,431	45,008	284,439
Medina Public School District #3	198,155	2,977	18,267	27,645	-	48,889	1,835	9,844	-	9,510	21,189	26,299	(2,177)	24,122
Midkota School	178,761	2,685	16,479	24,940	98,925	143,029	1,655	8,881	-	-	10,536	23,725	22,487	46,212
Midway Public School District #128	489,687	7,356	45,143	68,318	483	121,300	4,534	24,328	-	56,185	85,047	64,992	(11,446)	53,546
Minor Public School District #2	340,086	5,109	31,352	47,447	27,547	111,455	3,149	16,895	-	29,596	49,640	45,137	827	45,964
Minot Public School District #1	15,398,991	231,325	1,419,590	2,148,381	421,170	4,220,466	142,582	765,021	-	-	907,603	2,043,780	88,039	2,131,819
Minto Public School District #20	415,958	6,249	38,346	58,032	27,559	130,186	3,851	20,665	-	-	24,516	55,207	6,250	61,457
Mohall Lansford Sherwood School	363,457	5,460	33,506	50,707	26,313	115,986	3,365	18,057	-	-	21,422	48,239	6,600	54,839
Mott/Regent School Dist #1	378,319	5,683	34,876	52,781	-	93,340	3,503	18,795	-	3,456	25,754	50,211	(820)	49,391
Mt Pleasant School Dist #4	389,400	5,850	35,898	54,327	36,885	132,960	3,606	19,345	-	-	22,951	51,682	8,838	60,520
Napoleon Public School District #2	291,414	4,378	26,865	40,656	22,282	94,181	2,698	14,477	-	-	17,175	38,677	4,649	43,326

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
New Public School #8	\$ 532,257	\$ 7,996	\$ 49,067	\$ 74,257	\$ 81,900	\$ 213,220	\$ 4,928	\$ 26,443	\$ -	\$ -	\$ 31,371	\$ 70,642	\$ 19,893	\$ 90,535
New Rockford Sheyenne Public School	280,860	4,219	25,892	39,184	16,236	85,531	2,601	13,953	-	13,465	30,019	37,276	(40)	37,236
New Salem Almont School District #49	394,663	5,929	36,383	55,061	932	98,305	3,654	19,607	-	12,193	35,454	52,380	(2,276)	50,104
New Town Public School District	1,482,860	22,276	136,701	206,880	195,097	560,954	13,730	73,668	-	90,585	177,983	196,808	17,410	214,218
Newburg United Public School	205,416	3,086	18,937	28,659	1,538	52,220	1,902	10,205	-	11,227	23,334	27,263	(1,926)	25,337
North Border School District # 100	611,930	9,192	56,412	85,373	83,895	234,872	5,666	30,401	-	17,000	53,067	81,216	13,002	94,218
North Sargent School District #3	300,273	4,511	27,681	41,892	13,646	87,730	2,780	14,918	-	60,051	77,749	39,853	(8,935)	30,918
North Valley Career & Technology Center	174,443	2,621	16,081	24,338	16,133	59,173	1,615	8,666	-	-	10,281	23,152	3,958	27,110
Northern Cass School District # 97	623,011	9,359	57,434	86,919	13,800	167,512	5,769	30,951	-	8,656	45,376	82,687	1,685	84,372
Northern Plains Special Ed Unit	116,494	1,750	10,739	16,252	-	28,741	1,079	5,787	-	9,900	16,766	15,461	(2,186)	13,275
Oakes Public Schools	592,926	8,907	54,660	82,722	16,548	162,837	5,490	29,457	-	61,592	96,539	78,694	(12,069)	66,625
Oliver-Mercer Special Education Unit	413,190	6,207	38,091	57,646	14,880	116,824	3,826	20,527	-	9,513	33,866	54,839	674	55,513
Park River Area School District	586,912	8,817	54,106	81,883	10,374	155,180	5,434	29,158	-	3,879	38,471	77,896	1,161	79,057
Peace Garden Special Services	342,493	5,145	31,573	47,782	7,790	92,290	3,171	17,015	-	18,265	38,451	45,456	(1,803)	43,653
Pingree-Buchanan School District	235,482	3,537	21,708	32,854	-	58,099	2,180	11,699	-	23,293	37,172	31,254	(5,267)	25,987
Richland School District # 44	351,264	5,277	32,382	49,007	-	86,666	3,252	17,451	-	55,956	76,659	46,620	(12,272)	34,348
Rolette Public School	224,547	3,373	20,700	31,328	8,686	64,087	2,079	11,155	-	3,744	16,978	29,802	847	30,649
Roughrider Education Services Program (RESP)	31,713	476	2,924	4,424	11,127	18,951	294	1,576	-	7,461	9,331	4,209	1,260	5,469
Rugby Public School District #5	602,321	9,048	55,526	84,033	21,769	170,376	5,577	29,923	-	54,164	89,664	79,941	(5,683)	74,258
Rural Cass Special Education Unit	212,462	3,192	19,586	29,642	-	52,420	1,967	10,555	-	70,880	83,402	28,198	(15,756)	12,442
Sawyer Public School	193,302	2,904	17,820	26,969	14,002	61,695	1,790	9,603	-	35,248	46,641	25,655	(5,974)	19,681
Sheyenne Valley Career And Tech Center	93,961	1,411	8,662	13,109	5,245	28,427	870	4,668	-	4,199	9,737	12,471	453	12,924
Sheyenne Valley Special Education Unit	550,043	8,263	50,707	76,739	-	135,709	5,093	27,326	-	63,167	95,586	73,003	(15,360)	57,643
Solen Public School Dist #3	273,355	4,106	25,200	38,137	79,313	146,756	2,531	13,580	-	27,297	43,408	36,280	9,472	45,752
Souris Valley Special Services	1,137,336	17,085	104,848	158,674	13,728	294,335	10,531	56,503	-	101,498	168,532	150,949	(17,449)	133,500
South Heart Public School	173,975	2,613	16,038	24,272	103,003	145,926	1,611	8,643	-	-	10,254	23,090	21,208	44,298
South Prairie School District #70	607,096	9,120	55,967	84,699	318,931	468,717	5,621	30,161	-	-	35,782	80,575	76,613	157,188
St John School District #3	686,643	10,315	63,300	95,797	80,060	249,472	6,358	34,112	-	41,904	82,374	91,132	5,956	97,088
Stanley Community Public School District # 2	1,264,033	18,988	116,528	176,351	181,881	493,748	11,704	62,797	-	-	74,501	167,765	43,393	211,158
Surrey Schools	584,836	8,785	53,914	81,593	-	144,292	5,415	29,055	-	19,166	53,636	77,620	(4,151)	73,469
Sw Special Education Unit	107,800	1,619	9,938	15,040	19,829	46,426	998	5,356	-	7,863	14,217	14,307	2,108	16,415
Tgu School District #60	1,838,451	27,617	169,482	256,490	98,235	551,824	17,023	91,334	-	-	108,357	244,002	20,591	264,593
Thompson Public School	337,045	5,063	31,071	47,023	-	83,157	3,121	16,744	-	16,475	36,340	44,733	(3,989)	40,744
Tioga Public School District #15	717,479	10,778	66,142	100,099	38,991	216,010	6,643	35,644	-	30,226	72,513	95,225	3,573	98,798
Turtle Lake Mercer School District #72	410,013	6,159	37,798	57,203	92,626	193,786	3,796	20,369	-	32,087	56,252	54,418	16,666	71,084
Underwood School District #8	313,957	4,716	28,943	43,801	14,866	92,326	2,907	15,597	-	1,670	20,174	41,669	2,642	44,311
United Public School District # 7	1,009,176	15,160	93,033	140,795	107,983	356,971	9,344	50,136	-	-	59,480	133,940	26,473	160,413
Valley City Public School	918,159	13,793	84,642	128,096	24,742	251,273	8,501	45,614	-	65,884	119,999	121,860	(7,348)	114,512
Velva Public School	409,341	6,149	37,736	57,109	5,748	106,742	3,730	20,336	-	7,006	31,132	54,328	(576)	53,752
Wahpeton Public School District 37	1,375,605	20,665	126,813	191,917	13,450	352,845	12,737	68,340	-	68,798	149,875	182,573	(10,785)	171,788

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Warwick Public School	\$ 382,890	\$ 5,752	\$ 35,298	\$ 53,419	\$ 45,596	\$ 140,065	\$ 3,545	\$ 19,022	\$ -	\$ 31,512	\$ 54,079	\$ 50,818	\$ 1,470	\$ 52,288
Washburn Public School	407,343	6,119	37,552	56,830	40,507	141,008	3,772	20,237	-	-	24,009	54,063	9,790	63,853
West Fargo Public School #6	15,089,332	226,674	1,391,044	2,105,180	1,385,693	5,108,591	139,715	749,637	-	-	889,352	2,002,681	315,030	2,317,711
West River Student Services	125,567	1,886	11,576	17,518	35,663	66,643	1,163	6,238	-	-	7,401	16,665	7,364	24,029
Westhope Public School #17	273,394	4,107	25,203	38,143	10,651	78,104	2,531	13,582	-	14,104	30,217	36,285	(228)	36,057
White Shield School Dist #85	825,143	12,395	78,068	115,119	82,786	286,368	7,640	40,993	-	64,855	113,488	109,514	7,446	116,960
Williston Public School #1	5,966,086	89,623	549,997	832,355	1,235,459	2,707,434	55,241	296,395	-	-	351,636	791,829	261,292	1,053,121
Willmac Multidistrict Special Education Unit	714,633	10,735	65,880	99,701	62,829	239,145	6,617	35,503	-	10,755	52,875	94,847	13,571	108,418
Wilton Public School District	286,093	4,298	26,374	39,915	45,991	116,578	2,649	14,213	-	3,480	20,342	37,971	8,595	46,566
Yellowstone School District # 14	177,830	2,668	16,375	24,782	53,734	97,559	1,645	8,825	-	10,470	23,575	11,313	(34,888)	34,888
Zeeland Public Schools	70,122	1,053	6,464	9,783	58	17,358	649	3,484	-	5,321	9,454	9,307	(1,082)	8,225
Attorney General's Office	10,967,769	164,759	1,011,088	1,530,162	282,514	2,988,523	101,552	544,878	-	43,560	689,990	1,455,660	47,225	1,502,885
Bank Of North Dakota	9,721,834	146,043	896,229	1,356,336	47,784	2,446,392	90,016	482,980	-	4,768	577,764	1,290,298	11,024	1,301,322
Beef Commission	157,690	2,369	14,537	22,000	16,435	55,341	1,460	7,834	-	905	10,199	20,929	3,156	24,085
Bismarck State College	4,478,256	67,273	412,838	624,782	157,744	1,262,637	41,465	222,480	-	-	263,945	594,362	35,758	630,120
Board Of Medical Examiners	323,469	4,859	29,820	45,129	84,898	164,706	2,995	16,070	-	955	20,020	42,931	17,240	60,171
Board Of Pharmacy	211,273	3,174	19,477	29,475	1,290	53,416	1,956	10,496	-	11,802	24,254	28,041	(2,106)	25,935
Central Services	1,187,537	17,839	109,476	165,678	13,631	306,624	10,996	58,997	-	43,022	113,015	157,612	(5,433)	152,179
Department Of Transportation	60,822,484	913,683	5,607,056	8,485,613	-	15,006,352	563,166	3,021,659	-	4,258,904	7,843,729	8,072,461	(929,999)	7,142,462
Dickinson State University	2,572,294	38,641	237,133	358,872	56,394	691,040	23,817	127,791	-	109,311	260,919	341,399	(8,337)	333,062
Education Standards & Practice	357,629	5,372	32,969	49,894	-	88,235	3,311	17,767	-	44,456	65,534	47,465	(9,332)	38,133
Electrical Board	1,604,178	24,098	147,885	223,806	156,327	552,116	14,853	79,695	-	-	94,548	212,909	36,497	249,406
Housing Finance Agency	2,269,263	34,089	209,197	316,595	-	559,881	21,011	112,737	-	116,627	250,375	301,180	(26,183)	274,997
Information Technology Dept	22,739,308	341,593	2,096,274	3,172,461	-	5,610,328	210,547	1,129,688	-	694,777	2,035,012	3,017,999	(163,833)	2,854,166
Insurance Department	2,469,835	37,102	227,687	344,577	136,629	745,995	22,869	122,701	-	-	145,570	327,801	29,111	356,912
Job Service North Dakota	8,198,908	123,165	755,835	1,143,866	-	2,022,866	75,915	407,321	-	1,852,988	2,336,224	1,088,173	(396,101)	692,072
Lake Region State College	1,830,050	27,491	168,707	255,318	-	451,516	16,945	90,917	-	141,401	249,263	242,887	(29,826)	213,061
Land Department	1,889,364	28,382	174,175	263,594	98,164	564,315	17,494	93,864	-	1,046	112,404	250,760	19,949	270,709
Legislative Council	2,724,068	40,921	251,124	380,047	499,612	1,171,704	25,223	135,332	-	-	160,555	361,543	107,528	469,071
Mayville State University	2,900,100	43,566	267,352	404,606	157,453	872,977	26,853	144,077	-	-	170,930	384,906	38,738	423,644
Mill & Elevator Association	8,150,549	122,439	751,377	1,137,119	232,072	2,243,007	75,467	404,919	-	198,105	678,491	1,081,754	17,520	1,099,274
Minot State University	5,747,991	86,347	529,891	801,927	-	1,418,165	53,222	285,560	-	202,134	540,916	762,883	(44,895)	717,988
ND Board Of Nursing	584,642	8,783	53,896	81,566	153,282	297,527	5,413	29,045	-	-	34,458	77,595	32,295	109,890
ND Public Employees Retirement System	1,871,227	28,110	172,503	261,063	78,412	540,088	17,326	92,962	-	118,518	228,806	248,352	(13,634)	234,718
ND Soybean Council	393,757	5,915	36,299	54,935	-	97,149	3,646	19,562	-	8,553	31,761	52,260	(1,776)	50,484
ND St College Of Science	5,655,784	84,962	521,391	789,063	-	1,395,416	52,368	280,979	-	414,942	748,289	750,645	(92,705)	657,940
ND State Board Of Accountancy	264,145	3,968	24,351	36,852	153,765	218,936	2,446	13,123	-	-	15,569	35,058	32,388	67,446
ND State Board Of Cosmetology	59,226	890	5,460	8,263	-	14,613	548	2,942	-	3,605	7,095	7,861	(759)	7,102
ND State Plumbing Board	356,761	5,359	32,889	49,774	17,661	105,683	3,303	17,724	-	4,162	25,189	47,350	2,591	49,941
ND System Information Technology Services	1,859,483	27,933	171,421	259,424	98,263	557,041	17,217	92,379	-	-	109,596	246,794	22,222	269,016

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ND University System Office	\$ 632,894	\$ 9,507	\$ 58,345	\$ 88,298	\$ -	\$ 156,150	\$ 5,860	\$ 31,442	\$ -	\$ 19,572	\$ 56,874	\$ 83,999	\$ (4,788)	\$ 79,211
North Dakota State University	32,875,561	493,861	3,030,707	4,586,614	-	8,111,182	304,401	1,633,257	-	1,311,616	3,249,274	4,363,299	(281,131)	4,082,168
Office Of Management & Budget	2,901,961	43,594	267,524	404,865	128,537	844,520	26,870	144,169	-	70,194	241,233	385,153	8,828	393,981
Public Finance Authority	159,337	2,394	14,689	22,230	657	39,970	1,475	7,916	-	9,553	18,944	21,147	(1,802)	19,345
Real Estate Commission	122,897	1,846	11,330	17,146	21,665	51,987	1,138	6,106	-	7,469	14,713	16,311	3,906	20,217
Retirement & Investment Office	1,490,832	22,395	137,436	207,993	155,225	523,049	13,804	74,064	-	87,868	197,866	37,113	197,866	234,979
Rough Rider Industries	1,359,622	20,424	125,340	189,687	-	335,451	12,589	67,546	-	140,767	220,902	180,451	(31,839)	148,612
State Auditor's Office	3,687,234	55,390	339,916	514,422	120,461	1,030,189	34,141	163,182	-	134,101	351,424	489,376	(8,890)	480,486
State Board Of Law Examiners	339,170	5,095	31,267	47,319	-	83,681	3,140	16,850	-	43,981	63,971	45,015	(8,519)	35,496
State Fair Association	1,044,379	15,689	96,278	145,706	20,919	278,592	9,670	51,885	-	28,665	90,220	138,612	(2,895)	135,717
University Of North Dakota	39,065,531	586,847	3,601,343	5,450,204	-	9,638,394	361,715	1,940,774	-	3,605,365	5,907,854	5,184,842	(772,427)	4,412,415
Valley City State University	1,970,568	29,602	181,661	274,922	47,417	533,602	18,246	97,898	-	3,572	119,716	261,537	11,178	272,715
Williston State College	1,160,687	17,436	107,001	161,932	2,216	288,585	10,747	57,663	-	39,114	107,524	154,048	(7,496)	146,552
Workforce Safety & Insurance	14,957,537	224,694	1,378,894	2,086,792	3,529,147	7,219,527	138,494	743,090	-	74,109	955,693	1,985,189	708,019	2,693,208
Governor's Office	987,423	14,833	91,028	137,760	39,706	283,327	9,143	49,055	-	33,462	91,660	131,052	3,087	134,139
Secretary Of State	1,445,406	21,713	133,248	201,655	115,740	472,356	13,383	71,808	-	154,777	239,968	191,837	(15,058)	176,779
State Treasurer's Office	348,584	5,236	32,135	48,632	858	86,861	3,228	17,318	-	460	21,006	46,265	61	46,326
Tax Department	6,962,875	104,597	641,888	971,421	21,989	1,739,895	64,470	345,915	-	185,393	595,778	924,124	(42,053)	882,071
Facility Management	1,931,662	29,018	178,075	269,494	-	476,587	17,886	95,965	-	251,792	365,643	256,373	(53,597)	202,776
Office Of Administrative Hearings	375,434	5,640	34,610	52,379	61,138	153,767	3,476	18,652	-	-	22,128	49,828	12,677	62,505
ND Supreme Court	18,687,663	280,728	1,722,764	2,607,198	-	4,610,690	173,032	928,402	-	348,392	1,449,826	2,480,258	(86,791)	2,393,467
Commission On Legal Counsel For Indigents	2,292,546	34,439	211,343	319,843	206,776	772,401	21,227	113,894	-	-	135,121	304,270	43,341	347,611
Public Instruction	4,793,187	72,004	441,871	668,719	66,538	1,249,132	44,381	238,125	-	294,559	577,065	636,160	(43,931)	592,229
ND Youth Correctional Center	3,202,508	48,108	295,230	446,796	9,062	799,196	29,653	159,100	-	69,071	257,824	425,042	(11,945)	413,097
Juvenile Services - DOCR	1,523,120	22,880	140,412	212,497	14,007	389,796	14,103	75,669	-	26,028	115,800	202,151	(3,655)	198,496
ND State Library	1,235,302	18,557	113,879	172,342	-	304,778	11,438	61,370	-	66,569	139,377	163,951	(14,200)	149,751
SCHOOL FOR THE DEAF	1,201,727	18,052	110,784	167,658	61,592	358,086	11,127	59,702	-	83,426	154,255	159,495	(8,280)	151,215
School For The Blind	592,731	8,904	54,642	82,694	-	146,240	5,488	29,447	-	83,177	118,112	78,668	(20,631)	58,037
Career & Technical Education	1,463,280	21,982	134,896	204,149	280,842	641,869	13,549	72,696	-	221,119	307,364	194,209	2,268	196,477
ND Department Of Health	19,629,339	294,874	1,809,574	2,738,576	200,394	5,043,418	181,751	975,185	-	30,930	1,187,866	2,605,238	33,489	2,638,727
Tobacco Prevention/Control Committee	671,166	10,082	61,873	93,637	179,266	344,858	6,214	33,344	-	-	39,558	89,078	43,566	132,644
Life Skills and Transition Center	13,370,084	200,847	1,232,551	1,865,319	4,358	3,303,075	123,796	664,225	-	375,722	1,163,743	1,774,500	(76,265)	1,698,235
North Dakota State Hospital	18,099,591	271,894	1,668,551	2,525,154	-	4,465,599	167,587	899,187	-	941,464	2,008,238	2,402,208	(204,540)	2,197,668
ND Veterans Home	4,743,317	71,255	437,273	661,761	11,799	1,182,088	43,919	235,648	-	1,808	281,375	629,541	2,592	632,133
Indian Affairs Commission	197,317	2,964	18,190	27,529	-	48,683	1,827	9,803	-	66,678	78,308	26,188	(13,888)	12,300
Veterans Affairs Department	331,275	4,976	30,539	46,218	4,235	85,968	3,067	16,458	-	8,262	27,787	43,967	(637)	43,330
Department Of Human Services	67,482,465	1,013,730	6,221,021	9,414,776	-	16,649,527	624,832	3,352,526	-	1,802,602	5,779,960	8,956,384	(402,741)	8,553,643
Protection & Advocacy Project	1,694,806	25,460	156,239	236,450	-	418,149	15,693	84,198	-	72,795	172,686	224,937	(16,005)	208,932
Industrial Commission	6,961,998	104,584	641,807	971,299	420,602	2,138,292	64,462	345,872	-	-	410,334	924,008	90,786	1,014,794
ND Department Of Labor	748,354	11,242	68,989	104,406	140,652	325,289	6,929	37,178	-	-	44,107	99,323	29,213	128,536

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Public Service Commission	\$ 3,044,964	\$ 45,742	\$ 280,707	\$ 424,816	\$ 24,745	\$ 776,010	\$ 28,194	\$ 151,274	\$ -	\$ 29,621	\$ 209,089	\$ 404,133	\$ (2,347)	\$ 401,786	
Aeronautics Commission	394,127	5,921	36,333	54,986	79,997	177,237	3,649	19,580	-	23,229	52,309	18,857	71,166		
Department Of Financial Institutions	2,202,308	33,083	203,025	307,254	29,532	572,894	20,392	109,411	-	129,803	292,294	7,400	299,694		
ND Securities Department	537,978	8,082	49,595	75,056	20,125	152,858	4,981	26,727	-	22,051	53,759	71,401	516	71,917	
Field Services Division	6,745,511	101,332	621,850	941,096	155,978	1,820,256	62,458	335,117	-	103,513	501,088	895,275	6,107	901,382	
Highway Patrol	1,893,623	28,446	174,568	264,188	-	467,202	17,533	94,075	-	185,145	296,753	251,325	(43,076)	208,249	
Department Of Corrections Transitional Services	2,071,185	31,114	190,937	288,961	91,777	602,789	19,177	102,896	-	90,130	212,203	274,891	(3,749)	271,142	
James River Correctional Ctr	7,060,462	106,063	650,884	985,036	279,958	2,021,941	65,374	350,763	-	221,753	637,890	937,076	1,925	939,001	
State Penitentiary	9,983,728	149,977	920,372	1,392,874	221,568	2,684,791	92,441	495,991	-	124,688	713,120	1,325,057	14,291	1,339,348	
Department Of Corrections And Rehabilitation	6,309,105	94,776	581,619	880,211	76,999	1,633,605	58,417	313,436	-	337,767	709,620	837,355	(50,199)	787,156	
Adjutant General ND National Guard	10,006,621	150,321	922,483	1,396,068	115,034	2,583,906	92,653	497,129	-	89,484	679,266	1,328,095	10,478	1,338,573	
Department Of Commerce	4,227,307	63,503	389,704	589,770	379,897	1,422,874	39,141	210,012	-	33,210	282,363	561,055	69,876	630,931	
Dept Of Agriculture	3,616,410	54,326	333,387	504,542	-	892,255	33,485	179,663	-	191,902	405,050	479,976	(40,872)	439,104	
Milk Marketing Board	190,553	2,863	17,567	26,585	-	47,015	1,764	9,467	-	12,754	23,985	25,291	(2,758)	22,533	
ND Oilseed Council	23,020	346	2,122	3,212	14,331	20,011	213	1,144	-	-	1,357	3,055	3,013	6,068	
ND Corn Utilization Council	187,249	2,813	17,262	26,124	39,488	85,687	1,734	9,303	-	92,086	103,123	24,852	(15,006)	9,846	
State Seed Department	1,235,244	18,556	113,874	172,334	44,767	349,531	11,437	61,367	-	-	72,804	163,944	10,353	174,297	
ND Wheat Commission	407,197	6,117	37,538	56,810	-	100,465	3,770	20,230	-	33,535	57,535	54,044	(7,834)	46,210	
ND Barley Council	120,694	1,813	11,126	16,838	-	29,777	1,118	5,996	-	8,020	15,134	16,019	(1,709)	14,310	
Racing Commission	123,949	1,862	11,427	17,293	847	31,429	1,148	6,158	-	6,932	14,238	16,451	(1,214)	15,237	
Historical Society	3,834,076	57,596	353,453	534,909	84,151	1,030,109	35,500	190,477	-	105,050	331,027	508,865	(9,069)	499,796	
ND Council On The Arts	285,196	4,284	26,291	39,789	-	70,364	2,641	14,169	-	23,748	40,558	37,852	(5,258)	32,594	
Game & Fish Department	9,584,484	143,979	883,567	1,337,173	-	2,364,719	88,744	476,157	-	569,475	1,134,376	1,272,069	(126,902)	1,145,167	
Parks & Recreation Department	3,666,718	55,082	338,025	511,560	311,985	1,216,652	33,951	182,162	-	216,113	486,653	65,676	552,329		
Water Commission	6,191,783	93,014	570,803	863,844	-	1,527,661	57,331	307,608	-	13,063	378,002	821,784	(3,158)	818,626	
<b>Main Total</b>	<b>\$ 974,597,407</b>	<b>\$ 14,640,512</b>	<b>\$ 89,845,435</b>	<b>\$ 135,970,375</b>	<b>\$ 35,697,590</b>	<b>\$ 276,153,912</b>	<b>\$ 9,023,971</b>	<b>\$ 48,417,967</b>	<b>\$ -</b>	<b>\$ 36,355,986</b>	<b>\$ 93,797,924</b>	<b>\$ 129,350,181</b>	<b>\$ (137,937)</b>	<b>\$ 129,212,244</b>	

**JUDGES SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
ND Supreme Court	\$ (4,450,173)	\$ 38,308	\$ -	\$ 2,569,393	\$ -	\$ 2,607,701	\$ 851,174	\$ 1,547,728	\$ -	\$ 972	\$ 2,399,874	\$ (208,033)	\$ (507)	\$ (208,540)	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Attorney General's Office	\$ 1,462,823	\$ 513,432	\$ 50,753	\$ 269,562	\$ -	\$ 833,747	\$ -	\$ 98,565	\$ -	\$ 356,377	\$ 454,942	\$ 215,451	\$ (78,612)	\$ 136,839
City Of Cavalier	67,485	23,687	2,341	12,436	-	38,464	-	4,547	-	23,524	28,071	9,940	(5,687)	4,253
City Of Ellendale	34,326	12,048	1,191	6,326	-	19,565	-	2,313	-	12,257	14,570	5,056	(3,024)	2,032
City Of Thompson	-	-	-	-	-	-	-	-	-	15,096	15,096	-	4,149	4,149
City Of Williston	1,291,717	453,376	44,817	238,032	-	736,225	-	87,036	-	199,061	286,097	190,249	(41,247)	149,002
City Of Bowman	77,777	27,299	2,699	14,332	4,406	48,736	-	5,241	-	27,176	32,417	11,455	(4,476)	6,979
City Of Powers Lake	43,931	15,419	1,524	8,095	14,000	39,038	-	2,960	-	19,297	22,257	6,470	(441)	6,029
City Of Burlington	43,273	15,188	1,501	7,974	-	24,663	-	2,916	-	12,243	15,159	6,373	(2,916)	3,457
Adams County	84,224	29,562	2,922	15,521	4,028	52,033	-	5,675	-	5,681	11,356	12,405	(603)	11,802
Benson County	67,411	23,660	2,339	12,423	40,322	78,744	-	4,542	-	24,277	28,819	9,929	5,167	15,096
Bowman County	84,543	29,674	2,933	15,579	6,533	54,719	-	5,697	-	30,356	36,053	12,452	(4,595)	7,857
Cass County	2,895,818	1,016,394	100,472	533,627	1,093,499	2,743,992	-	195,121	-	-	195,121	426,508	224,782	651,290
Dunn County	411,410	144,399	14,274	75,813	81,777	316,263	-	27,721	-	107,403	135,124	60,594	(1,479)	59,115
Griggs County	55,439	19,458	1,923	10,216	-	31,597	-	3,736	-	36,047	39,783	8,165	(8,522)	(357)
Mckenzie County	759,307	266,507	26,345	139,922	197,191	629,965	-	51,162	-	-	51,162	111,834	48,275	160,109
Mclean County	283,586	99,535	9,839	52,258	-	161,632	-	19,108	-	87,657	106,765	41,768	(18,226)	23,542
Slope County	44,030	15,454	1,528	8,113	11,964	37,059	-	2,967	-	14,671	17,638	6,485	(2)	6,483
Stark County	587,456	206,189	20,382	108,254	-	334,825	-	39,583	-	118,882	158,465	86,523	(26,660)	59,863
Ward County	1,293,281	453,925	44,871	238,320	-	737,116	-	87,142	-	182,528	269,670	190,480	(41,785)	148,695
Williams County	1,593,296	559,226	55,280	293,605	51,768	959,879	-	107,357	-	313,072	420,429	234,667	(51,316)	183,351
Adjutant General ND National Guard	277,320	97,336	9,622	51,104	186,671	344,733	-	18,686	-	18	18,704	40,845	38,239	79,084
<b>Law Enforcement with Prior Main Service System Total</b>	<b>\$ 11,458,453</b>	<b>\$ 4,021,768</b>	<b>\$ 397,556</b>	<b>\$ 2,111,512</b>	<b>\$ 1,692,159</b>	<b>\$ 8,222,995</b>	<b>\$ -</b>	<b>\$ 772,075</b>	<b>\$ -</b>	<b>\$ 1,585,623</b>	<b>\$ 2,357,698</b>	<b>\$ 1,687,649</b>	<b>\$ 31,021</b>	<b>\$ 1,718,670</b>

**LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
City Of Devils Lake	\$ 10,539	\$ 41,851	\$ 12,873	\$ 35,104	\$ 482	\$ 90,310	\$ 6,637	\$ 25,160	\$ -	\$ 4,524	\$ 36,321	\$ 58,047	\$ (889)	\$ 57,158
City Of Berthold	685	2,721	837	2,282	1,023	6,863	431	1,636	-	1,383	3,450	3,774	(74)	3,700
Barnes County	11,066	43,941	13,516	36,858	2,019	96,334	6,968	26,416	-	1,249	34,633	60,946	162	61,108
Morton County	30,465	120,975	37,211	101,472	10,344	270,002	19,184	72,726	-	-	91,910	167,790	2,303	170,093
Rolette County	11,297	44,859	13,798	37,628	2,174	98,459	7,114	26,968	-	3,396	37,478	62,219	(291)	61,928
<b>Law Enforcement without Prior Main Service System Total</b>	<b>\$ 64,052</b>	<b>\$ 254,347</b>	<b>\$ 78,235</b>	<b>\$ 213,344</b>	<b>\$ 16,042</b>	<b>\$ 561,968</b>	<b>\$ 40,334</b>	<b>\$ 152,906</b>	<b>\$ -</b>	<b>\$ 10,552</b>	<b>\$ 203,792</b>	<b>\$ 352,776</b>	<b>\$ 1,211</b>	<b>\$ 353,987</b>
<b>Total Public Employees Retirement System</b>	<b>\$ 981,669,739</b>	<b>\$ 18,954,935</b>	<b>\$ 90,321,226</b>	<b>\$ 140,864,624</b>	<b>\$ 37,405,791</b>	<b>\$ 287,546,576</b>	<b>\$ 9,915,479</b>	<b>\$ 50,890,676</b>	<b>\$ -</b>	<b>\$ 37,953,133</b>	<b>\$ 98,759,288</b>	<b>\$ 131,182,573</b>	<b>\$ (106,212)</b>	<b>\$ 131,076,361</b>

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**HIGHWAY PATROLMEN'S RETIREMENT SYSTEM**

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
State Of ND Highway Patrolmen	\$ 22,110,623	\$ 748,766	\$ 3,642,925	\$ 3,822,023	\$ 168	\$ 8,213,882	\$ 160,230	\$ -	\$ -	\$ 144	\$ 160,374	\$ 3,203,032	\$ 2	\$ 3,203,034	

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

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Job Service North Dakota	\$ (35,329,182)	\$ -	\$ -	\$ 2,078,070	\$ -	\$ 2,078,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,923,969)	\$ -	\$ (3,923,969)	

Note: Columns may not foot due to rounding.

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

**NOTE 1      DESCRIPTION OF PLANS**

**General**

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

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

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

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

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

**Pension Benefits**

***PERS***

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2016

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.

**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, 2016

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

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

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

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

**Refunds of Member Contributions**

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

**Contributions**

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
**AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2016**

**PERS**

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

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

	Member Contributions	Employer Contributions
Public Employees Retirement System*	7.00%	7.12%
Judges Retirement System	8.00%	17.52%
Law Enforcement with previous service		
State - BCI Plan**	6.00%	10.31%
State - National Guard	5.50%	9.81%
Political Subdivisions	5.50%	9.81%
Law Enforcement without previous service	5.50%	7.93%

*\*Effective August 1, 2015, the National Guard System will be moved under the Law Enforcement System with previous service. The member contribution rate for the National Guard members will be 6.00% and the employer rate will be 9.81%.*

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

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

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

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

An open period of 20 years to fund accrued liabilities for the Public Employees Retirement System and the Supreme and District Court Judges has been adopted for the July 1, 1996 valuation and adopted for the National Guard Security Officers and Firefighters for the July 1, 1998 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2016-2017.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
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***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 contribution rate is 13.3% and the employer rate is 19.7%.

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

An open period of 20 years to fund accrued liabilities for the Highway Patrolmen's Retirement System was adopted for the July 1, 1996 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2016-2017.

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

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

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

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

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**NOTE 3 NET PENSION LIABILITY**

The net pension liability (asset) of the plans were measured as of July 1, 2016, 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	\$ 974,597,407
Judges System	(4,450,173)
Law Enforcement with Prior Main Service System <sup>1</sup>	11,458,453
Law Enforcement without Prior Main Service System	64,052
Highway Patrolmen's Retirement System	22,110,623
Retirement Plan for Employees of Job Service North Dakota	(35,329,182)

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

**NOTE 4 ACTUARIAL ASSUMPTIONS**

***PERS and HPRS***

The total pension liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions:

<b>Inflation</b>	3.50%
<b>Salary Increase</b>	For June 30, 2016, 4.50% per annum for Highway Patrol, Main System, National Guard and Law Enforcement; 4% per annum for Judges. For June 30, 2015, 4.50% per annum for Highway Patrol, Main System, National Guard and Law Enforcement; 4% per annum for Judges.
<b>(Payroll Growth)</b>	
<b>Investment Rate of Return</b>	8.00%, net of investment expense, including inflation
<b>Mortality Rates</b>	For June 30, 2016 and June 30, 2015, mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males (no setback for females) multiplied by 125%.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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***JSND***

The total pension liability was determined by an actuarial valuation as of July 1, 2016, using the following actuarial assumptions:

<b>Inflation</b>	3.50%
<b>Salary Increase (Payroll Growth)</b>	3.5% per annum
<b>Investment Rate of Return</b>	7.00%, net of investment expense, including inflation
<b>Cost of Living Adjustment</b>	3.00% per annum
<b>Mortality Rates</b>	For June 30, 2016 and June 30, 2015, mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males, (no setback for females) multiplied by 125%.

***Investment Rate of Return***

The long-term expected investment rate of return assumption for PERS, HPRS and JSND was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the pension plan's target asset allocation as of July 1, 2016 are summarized in the following tables:

**PERS & HPRS**

<b>Asset Class</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic equity	6.60%
International equity	7.30%
Private equity	10.90%
Domestic fixed income	1.49%
International fixed income	-0.45%
Global real assets	5.24%
Cash equivalents	0.00%

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**JSND**

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

***Discount Rate***

The discount rate used to measure the total pension liability for PERS and HPRS was 8.00%. For JSND, the discount rate was 7.00%. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates equal to those based on the July 1, 2016 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, 2016. 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, 2016.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
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**NOTE 5 AVERAGE REMAINING SERVICE LIFE**

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2016, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

<b>Plan</b>	<b>Recognition Period (Years)</b>
Main System	5.8568
Judges	4.3761
Law Enforcement With Prior Main System Service	5.8647
Law Enforcement Without Prior Main System Service	5.4025
Highway Patrolmen's Retirement System	6.6948
Retirement Plan for Employees of Job Service North Dakota	1.0000

**NOTE 6 DEFERRED INFLOWS AND DEFERRED OUTFLOWS**

A summary of the net deferred outflows/(inflows) of resources as of June 30, 2016 to be recognized in pension expense in future years is presented below:

<b>Year Ended June 30:</b>	<b>Main System</b>	<b>Judges</b>	<b>Law Enforcement With Prior Main System Service</b>	<b>Law Enforcement Without Prior Main System Service</b>	<b>Highway Patrolmen's Retirement System</b>	<b>Retirement Plan for Employees of Job Service North Dakota</b>
2017	\$ 32,977,980	\$ (459,679)	\$ 1,092,483	\$ 79,567	\$ 1,366,015	\$ 253,897
2018	32,977,979	(457,026)	1,132,194	79,567	1,366,017	253,897
2019	62,639,508	619,981	1,517,571	98,956	2,306,231	1,221,962
2020	40,161,037	504,551	1,295,224	77,058	1,759,206	348,314
2021	13,899,484	-	827,825	23,028	783,919	-
Thereafter	-	-	-	-	472,120	-
Total	\$ 182,655,988	\$ 207,827	\$ 5,865,297	\$ 358,176	\$ 8,053,508	\$ 2,078,070



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
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**NOTE 7      ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION**

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2016. The supporting actuarial information is included in the June 30, 2016, GASB Statements No. 67 and 68, *Accounting and Financial Reporting for Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at [www.nd.gov/ndpers](http://www.nd.gov/ndpers) or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave., Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-390.

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

Governor Jack Dalrymple  
The Legislative Assembly

Sparb Collins, Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals), included in the schedule of pension amounts by employer of the North Dakota Public Employees Retirement System (the System) as of and for the year ended June 30, 2016, and the related notes, and have issued a report thereon dated February 24, 2017.

**Internal Control Over Financial Reporting**

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 24, 2017