

**NORTH DAKOTA PUBLIC EMPLOYEES  
RETIREMENT SYSTEM**

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

**YEAR ENDED JUNE 30, 2020**

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

Governor Doug Burgum  
The Legislative Assembly

Scott Miller, Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

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

We have audited the accompanying schedules of employer allocations of the Public Employees Retirement System, the Highway Patrolmen's Retirement System, and the Retirement Plan for Employees of Job Services North Dakota (the Plans), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2020, 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, 2020 (specified column totals), included in the accompanying schedules of pension amounts by employer of the Plans, and the related notes.

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

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

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

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

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

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

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

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for the Plans as of and for the year ended June 30, 2020, 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, 2020, and our report thereon, dated December 7, 2020, expressed an unmodified opinion on those statements.

***Restriction of Use***

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 22, 2021, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
January 22, 2021

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

**MAIN SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Alexander	\$ 139,468	0.012643%
City Of Ashley	121,174	0.010985%
City Of Beach	267,917	0.024287%
City Of Belfield	247,378	0.022425%
City Of Berthold	23,247	0.002107%
City Of Beulah	424,025	0.038439%
City Of Bottineau	501,685	0.045479%
City Of Bowman	617,869	0.056011%
City Of Burlington	151,479	0.013732%
City Of Carrington	572,240	0.051875%
City Of Carson	78,784	0.007142%
City Of Cavalier	485,891	0.044047%
City Of Cooperstown	153,936	0.013955%
City Of Crosby	156,964	0.014229%
City Of Devils Lake	1,406,686	0.127519%
City Of Dickinson	4,581,351	0.415308%
City Of Dodge	44,159	0.004003%
City Of Drayton	137,362	0.012452%
City Of Elgin	73,352	0.006649%
City Of Ellendale	329,138	0.029837%
City Of Emerado	108,893	0.009871%
City Of Fargo	36,343,235	3.294584%
City Of Finley	80,940	0.007337%
City Of Glenburn	64,695	0.005865%
City Of Grafton	1,670,227	0.151409%
City Of Grand Forks	25,721,548	2.331707%
City Of Granville	45,011	0.004080%
City Of Grenora	101,579	0.009208%
City Of Gwinner	162,899	0.014767%
City Of Halliday	125,100	0.011341%
City Of Hankinson	212,319	0.019247%
City Of Harvey	611,215	0.055408%
City Of Harwood	150,880	0.013678%
City Of Hatton	84,338	0.007645%
City Of Jamestown	5,312,955	0.481630%
City Of Kenmare	287,943	0.026103%
City Of Killdeer	932,658	0.084547%
City Of Kindred	134,349	0.012179%
City Of Kulm	83,021	0.007526%
City Of Lakota	224,127	0.020318%

*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, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lamoure	105,728	0.009584%
City Of Larimore	174,404	0.015810%
City Of Lidgerwood	78,586	0.007124%
City Of Lincoln	322,033	0.029193%
City Of Linton	250,588	0.022716%
City Of Lisbon	458,646	0.041577%
City Of Maddock	95,490	0.008656%
City Of Mapleton	153,081	0.013877%
City Of Mcclusky	35,360	0.003205%
City Of Mcville	88,672	0.008038%
City Of Medora	225,937	0.020482%
City Of Michigan	68,575	0.006216%
City Of Minot	6,031,001	0.546722%
City Of Minto	82,568	0.007485%
City Of Mohall	160,652	0.014563%
City Of Mott	125,814	0.011405%
City Of Napoleon	166,590	0.015102%
City Of Neche	44,112	0.003999%
City Of New England	101,766	0.009225%
City Of New Leipzig	38,240	0.003467%
City Of New Rockford	221,039	0.020038%
City Of New Salem	109,064	0.009887%
City Of New Town	1,249,527	0.113272%
City Of Northwood	282,159	0.025578%
City Of Oakes	566,502	0.051354%
City Of Park River	471,724	0.042763%
City Of Pembina	81,575	0.007395%
City Of Powers Lake	41,012	0.003718%
City Of Ray	201,592	0.018275%
City Of Regent	47,806	0.004334%
City Of Rhame	54,706	0.004959%
City Of Richardton	98,096	0.008893%
City Of Rolla	455,139	0.041259%
City Of Rugby	602,231	0.054593%
City Of Sherwood	40,548	0.003676%
City Of Stanley	824,932	0.074782%
City Of Surrey	235,062	0.021309%
City Of Thompson	134,805	0.012220%
City Of Tioga	1,054,612	0.095603%
City Of Towner	98,420	0.008922%
City Of Underwood	93,288	0.008457%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Velva	193,656	0.017555%
City Of Wahpeton	2,523,417	0.228753%
City Of Walhalla	259,151	0.023493%
City Of Watford City	2,953,801	0.267768%
City Of West Fargo	8,401,775	0.761637%
City Of Westhope	166,242	0.015070%
City Of Williston	11,946,701	1.082991%
City Of Wilton	135,096	0.012247%
City of Wishek	253,988	0.023024%
Adams County	575,091	0.052133%
Barnes County	2,454,420	0.222498%
Benson County	1,250,286	0.113341%
Billings County	5,985,320	0.542581%
Bottineau County	3,782,037	0.342849%
Bowman County	1,145,419	0.103834%
Burke County	1,558,408	0.141273%
Burleigh County	17,239,109	1.562758%
Cass County	16,984,432	1.539671%
Cavalier County	3,351,077	0.303782%
Dickey County	1,373,279	0.124490%
Divide County	2,223,858	0.201597%
Dunn County	4,230,685	0.383520%
Eddy County	793,014	0.071888%
Emmons County	2,554,954	0.231611%
Foster County	911,694	0.082647%
Golden Valley County	857,022	0.077691%
Grand Forks County	15,003,939	1.360136%
Grant County	937,557	0.084991%
Griggs County	572,750	0.051921%
Hettinger County	1,066,401	0.096671%
Lamoure County	1,730,479	0.156871%
Logan County	594,544	0.053897%
Mchenry County	1,181,656	0.107119%
Mcintosh County	948,371	0.085972%
Mckenzie County	9,093,332	0.824328%
Mclean County	3,984,232	0.361178%
Mercer County	3,655,147	0.331346%
Morton County	6,080,026	0.551166%
Mountrail County	7,740,050	0.701650%
Nelson County	1,708,869	0.154912%
Oliver County	829,546	0.075200%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Pembina County	2,361,279	0.214054%
Pierce County	2,074,567	0.188063%
Ramsey County	5,061,850	0.458866%
Ransom County	1,561,863	0.141586%
Renville County	1,192,698	0.108120%
Richland County	6,704,950	0.607817%
Rolette County	1,031,418	0.093500%
Sargent County	486,889	0.044137%
Sheridan County	744,871	0.067524%
Slope County	1,214,346	0.110083%
Stark County	3,898,024	0.353363%
Steele County	947,581	0.085900%
Stutsman County	7,379,082	0.668928%
Towner County	1,100,756	0.099786%
Traill County	3,274,257	0.296818%
Walsh County	2,811,902	0.254904%
Ward County	10,360,833	0.939229%
Wells County	1,956,085	0.177323%
Williams County	12,705,468	1.151775%
Cavalier County Health Dist	114,147	0.010348%
Central Valley Health Unit	1,056,480	0.095772%
City-County Health District	675,048	0.061194%
Custer Health Unit	1,468,842	0.133153%
Dickey County Health District	228,731	0.020735%
Emmons County Public Health	194,843	0.017663%
First District Health Unit	2,185,083	0.198082%
Garrison Diversion Conservancy District	2,069,933	0.187643%
Kidder County District Health Unit	64,125	0.005813%
Lake Region District Health Unit	944,074	0.085582%
McIntosh District Health Unit	92,287	0.008366%
Nelson-Griggs District Health Unit	160,839	0.014580%
Rolette County Public Health	493,485	0.044735%
Sargent County District Health Unit	154,654	0.014020%
Southwestern District Health Unit	1,373,644	0.124523%
Towner County Public Health Unit	152,634	0.013837%
Traill District Health Unit	180,024	0.016320%
Upper Missouri Health Unit	1,240,595	0.112462%
Walsh County Health District	320,412	0.029046%
Wells County Dist Health Unit	194,721	0.017652%
Agassiz Water Users District	48,863	0.004430%
Barnes County Soil Conservation District	79,967	0.007249%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Bowman City Park Board	96,667	0.008763%
Burleigh County Council On Aging	769,507	0.069757%
Burleigh County Soil Conservation District	204,612	0.018548%
Carnegie Regional Library	87,931	0.007971%
Cass County Soil Conservation District	218,975	0.019851%
Cass County Water Resource District	212,604	0.019273%
Cavalier County Job Development Authority	49,632	0.004499%
Central Plains Water District	250,853	0.022740%
City Of Bottineau Park Board	116,838	0.010592%
Consolidated Waste Ltd	162,263	0.014709%
Crosby Park District	43,749	0.003966%
Devils Lake Park Board	393,048	0.035631%
Dunseith Community Nursing Home	1,072,563	0.097230%
Fargo Park District	4,130,865	0.374471%
Foster County Soil Conservation District	86,116	0.007807%
Grafton Park District	188,040	0.017046%
Grand Forks County Water Resource District	51,186	0.004640%
Grand Forks Park District	1,971,884	0.178755%
Grand Forks Public Library	938,527	0.085079%
Grand Forks-E Grand Forks Metropolitan Planning	257,029	0.023300%
Greater Ramsey Water District	384,900	0.034892%
Griggs County Public Library	43,206	0.003917%
James River Soil Conservation District	62,954	0.005707%
James River Valley Library System	393,291	0.035653%
Jamestown Parks And Recreation District	804,605	0.072939%
Jamestown Regional Airport	223,605	0.020270%
Lake Metigoshe Recreation Service District	169,550	0.015370%
Logan County Soil Conservation District	60,903	0.005521%
Mercer County Soil Conservation District	82,908	0.007516%
Minot Park District	1,131,540	0.102576%
Minot Rural Fire Department	175,955	0.015951%
North Central Soil Conservation District	119,989	0.010877%
North Dakota Firefighters Association	180,309	0.016345%
Park District - City of New Rockford	47,298	0.004288%
R & T Water Supply Commerce Authority	525,450	0.047633%
Ramsey County Housing Authority	263,208	0.023860%
Ramsey County Soil Conservation District	42,343	0.003838%
Ramsey County Water Resource District	34,152	0.003096%
Ransom County Soil Cons Dist	43,031	0.003901%
Rolette County Soil Conservation District	38,760	0.003514%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Southeast Region Career & Technology Center	101,269	0.009180%
Southeast Water Users District	464,084	0.042070%
Southwest Water Authority	2,781,464	0.252145%
Stutsman County Housing Authority	231,261	0.020964%
Trails County Water Resource District	58,602	0.005312%
Tri-Cities Joint Job Development Authority	152,396	0.013815%
Valley City Park District	398,020	0.036081%
Wahpeton Park Board	576,953	0.052302%
Walsh County Housing Authority	29,820	0.002703%
Walsh County Water Resource District	51,568	0.004675%
Ward County Water Resource District	36,243	0.003285%
Watford City Park District	932,625	0.084544%
West Fargo Park District	1,342,057	0.121660%
Western & Central Stark Soil Conservation District	156,047	0.014146%
Western Area Water Supply Authority	807,206	0.073175%
Williams County Soil Conservation District	109,569	0.009933%
Williston Housing Authority	305,936	0.027734%
Anamoose Public School District #14	185,489	0.016815%
Apple Creek Elementary School	35,906	0.003255%
Beach Public School District #3	771,847	0.069969%
Belcourt School District #7	5,575,011	0.505385%
Belfield Public School #13	392,430	0.035575%
Beulah Public School #27	1,109,364	0.100566%
Billings County School District	353,115	0.032011%
Bismarck Public Schools	29,060,447	2.634385%
Bottineau Public School	1,407,799	0.127620%
Bowman County School District #1	730,613	0.066231%
Burke Central School	195,708	0.017741%
Burleigh County Special Education Unit	62,085	0.005628%
Carrington School District #49	561,747	0.050923%
Cavalier Public Schools	514,805	0.046668%
Center Stanton Public School	289,085	0.026206%
Central Cass Public School District #7	1,363,678	0.123620%
Central Regional Education Association	663,928	0.060186%
Dakota Prairie Public School	744,423	0.067483%
Devils Lake Public School	3,004,994	0.272408%
Dickinson Public Schools	7,651,850	0.693655%
Divide County School Dist #1	760,712	0.068960%
Drake Public School District	243,457	0.022070%
Drayton Public School #19	450,521	0.040841%
Dunseith School District #1	1,579,239	0.143161%

*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, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
East Central Special Education Unit	462,170	0.041897%
Ellendale Public School District #40	473,806	0.042951%
Enderlin Area School District #24	537,476	0.048723%
Fairmount Public School	125,173	0.011347%
Fargo Public Schools	26,172,746	2.372609%
Fort Totten School District # 30	416,932	0.037796%
Garrison Public School District #51	633,607	0.057438%
Glen Ullin Public School #48	314,269	0.028489%
Glenburn School District	467,415	0.042372%
Grafton Public School District #3	1,431,710	0.129787%
Great Northwest Education Cooperative	141,757	0.012851%
Halliday Public School	82,826	0.007508%
Harvey Public School Dist #38	732,361	0.066390%
Hazen Public School District #3	642,143	0.058211%
Hillsboro Public School	571,306	0.051790%
James River Multidistrict Special Education Unit	518,354	0.046990%
Jamestown Public School District #1	3,528,802	0.319893%
Kenmare Public School District #28	419,603	0.038038%
Killdeer Public School #16	1,025,945	0.093004%
Kindred Public School District #2	626,975	0.056836%
Kulm Public School District #7	317,998	0.028827%
Lake Region Special Education Unit	412,747	0.037416%
Lakota Public School District # 66	255,662	0.023176%
Lamoure School District #8	550,469	0.049901%
Larimore Public School District #44	578,847	0.052474%
Leeds Public School District 6	295,528	0.026790%
Lewis & Clark Public Schools	665,270	0.060308%
Lidgerwood Public School	405,067	0.036720%
Linton Public School District #36	457,175	0.041444%
Lisbon Public School	879,154	0.079697%
Lonetree Special Education Unit	28,662	0.002598%
Mandan Public School District #1	8,565,243	0.776456%
Mandaree Public School #36	1,085,810	0.098431%
Manvel Public School	378,134	0.034279%
Maple Valley School District	301,576	0.027338%
Mapleton Public School	120,512	0.010925%
Max Public School	352,585	0.031963%
Mclusky Public Schools	165,660	0.015017%
Mckenzie Cty Public School #1	3,264,903	0.295970%
Medina Public School District #3	274,158	0.024853%

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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF EMPLOYER ALLOCATIONS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Midkota School	345,729	0.031341%
Midway Public School District #128	571,511	0.051809%
Milnor Public School District #2	414,984	0.037619%
Minot Public School District #1	18,921,139	1.715237%
Minto Public School District #20	341,352	0.030944%
Mohall Lansford Sherwood School	404,456	0.036665%
Mott/Regent School Dist #1	361,117	0.032736%
Mt Pleasant School Dist #4	501,586	0.045470%
Napoleon Public School District #2	338,933	0.030725%
New Public School #8	853,071	0.077333%
New Rockford Sheyenne Public School	455,816	0.041321%
New Salem Almont School District #49	597,872	0.054198%
New Town Public School District	1,870,864	0.169597%
Newburg United Public School	278,015	0.025203%
North Border School District # 100	776,787	0.070417%
North Sargent School District #3	401,753	0.036420%
North Valley Career & Technology Center	162,676	0.014747%
Northern Cass School District # 97	799,894	0.072512%
Northern Plains Special Ed Unit	141,220	0.012802%
Oakes Public Schools	519,756	0.047117%
Oberon Public School #16	88,737	0.008044%
Oliver-Mercer Special Education Unit	437,322	0.039644%
Park River Area School District	645,228	0.058491%
Peace Garden Special Services	344,790	0.031256%
Pembina Special Education Cooperative	72,109	0.006537%
Pingree-Buchanan School District	187,787	0.017023%
Richland School District # 44	407,853	0.036973%
Rolette Public School	275,707	0.024993%
Rugby Public School District #5	808,247	0.073269%
Rural Cass Special Education Unit	237,421	0.021523%
Sargent Central Public School District #6	239,923	0.021749%
Sawyer Public School	173,258	0.015706%
Sheyenne Valley Career And Tech Center	150,026	0.013600%
Sheyenne Valley Special Education Unit	783,356	0.071013%
Solen Public School Dist #3	596,619	0.054085%
Souris Valley Special Services	417,940	0.037887%
South Central Prairie Special Education Unit	125,524	0.011379%
South East Education Cooperative	841,101	0.076247%
South Heart Public School District #9	467,523	0.042382%
South Prairie School District #70	678,325	0.061491%
St John School District #3	824,214	0.074717%
Stanley Community Public School District # 2	1,669,437	0.151338%

*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, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Surrey Schools	569,439	0.051621%
Sw Special Education Unit	83,931	0.007609%
Tgu School District #60	1,807,062	0.163814%
Thompson Public School	443,669	0.040219%
Tioga Public School District #15	943,540	0.085534%
Turtle Lake Mercer School District #72	407,492	0.036940%
Underwood School District #8	421,769	0.038234%
United Public School District # 7	1,056,738	0.095795%
Valley City Public School	1,118,837	0.101425%
Velva Public School	416,731	0.037777%
Wahpeton Public School District 37	1,506,478	0.136565%
Warwick Public School	883,790	0.080117%
Washburn Public School	379,223	0.034377%
West Fargo Public School #6	20,237,320	1.834552%
West River Student Services	149,554	0.013557%
Westhope Public School #17	299,205	0.027124%
White Shield School Dist #85	1,097,796	0.099517%
Williston Public School #1	9,947,800	0.901787%
Wilmac Multidistrict Special Education Unit	1,198,371	0.108635%
Wilton Public School District	420,066	0.038080%
Yellowstone School District # 14	234,889	0.021293%
Zeeland Public Schools	101,212	0.009175%
Attorney General's Office	11,635,756	1.054804%
Bank Of North Dakota	10,839,027	0.982579%
Beef Commission	248,484	0.022526%
Bismarck State College	4,916,124	0.445656%
Board Of Medical Examiners	342,964	0.031090%
Board Of Pharmacy	261,144	0.023673%
Central Services	1,309,499	0.118709%
Department Of Transportation	58,607,157	5.312851%
Dickinson State University	2,321,430	0.210442%
Education Standards & Practice	506,304	0.045897%
Electrical Board	1,761,436	0.159678%
Housing Finance Agency	2,375,581	0.215351%
Information Technology Dept	28,636,745	2.595976%
Insurance Department	2,044,675	0.185354%
Job Service North Dakota	8,748,788	0.793094%
Lake Region State College	1,910,241	0.173167%
Land Department	1,911,670	0.173297%
Legislative Council	2,830,667	0.256605%

*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, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Mayville State University	3,157,708	0.286252%
Mill & Elevator Association	9,048,978	0.820307%
Minot State University	5,283,614	0.478970%
ND Board Of Nursing	671,855	0.060905%
ND Public Employees Retirement System	1,878,331	0.170274%
ND Soybean Council	381,959	0.034625%
ND St College Of Science	5,234,100	0.474481%
ND State Board Of Accountancy	100,200	0.009083%
ND State Board Of Cosmetology	104,316	0.009456%
ND State Plumbing Board	401,088	0.036359%
ND System Information Technology Services	2,075,683	0.188165%
ND University System Office	1,080,395	0.097940%
North Dakota State University	32,052,326	2.905605%
Office Of Management & Budget	3,072,342	0.278514%
Public Finance Authority	151,100	0.013698%
Real Estate Commission	191,688	0.017377%
Retirement & Investment Office	1,552,606	0.140747%
Rough Rider Industries	1,446,285	0.131108%
State Auditor's Office	3,528,355	0.319852%
State Board Of Law Examiners	313,616	0.028430%
State Fair Association	913,866	0.082844%
University Of North Dakota	37,704,520	3.417987%
Valley City State University	2,050,207	0.185855%
Williston State College	1,036,173	0.093931%
Workforce Safety & Insurance	15,273,282	1.384552%
Adjutant General ND National Guard	10,415,223	0.944160%
Aeronautics Commission	405,029	0.036717%
Career & Technical Education	1,830,393	0.165929%
Commission On Legal Counsel For Indigents	2,498,953	0.226535%
Department Of Commerce	3,609,692	0.327225%
Department Of Corrections And Rehabilitation	7,955,295	0.721163%
Department Of Corrections Transitional Services	2,204,422	0.199835%
Department Of Financial Institutions	2,184,075	0.197991%
Department Of Human Services	77,388,659	7.015430%
Dept Of Agriculture	4,306,549	0.390397%
Facility Management	1,655,298	0.150056%
Field Services Division	7,669,380	0.695244%
Game & Fish Department	10,905,400	0.988595%
Governor's Office	1,356,854	0.123001%
Highway Patrol	1,831,652	0.166043%

*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, 2020**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Historical Society	3,905,146	0.354009%
Indian Affairs Commission	292,037	0.026474%
Industrial Commission	7,211,047	0.653695%
James River Correctional Ctr	9,029,264	0.818520%
Juvenile Services - DOCR	1,755,352	0.159126%
Life Skills and Transition Center	12,187,943	1.104860%
Mental Health	8,722,110	0.790676%
Milk Marketing Board	136,800	0.012401%
ND Barley Council	152,004	0.013779%
ND Corn Utilization Council	147,252	0.013349%
ND Council On The Arts	326,002	0.029553%
ND Department Of Health	11,173,874	1.012933%
ND Department Of Labor	724,564	0.065683%
ND Oilseed Council	33,594	0.003045%
ND Securities Department	685,723	0.062162%
ND State Library	1,190,911	0.107958%
ND Supreme Court	18,540,006	1.680687%
ND Veterans Home	4,713,900	0.427324%
ND Wheat Commission	462,948	0.041967%
ND Youth Correctional Center	3,493,268	0.316671%
North Dakota State Hospital	16,397,024	1.486422%
Office Of Administrative Hearings	441,165	0.039992%
Parks & Recreation Department	3,383,387	0.306710%
Protection & Advocacy Project	1,848,479	0.167568%
Public Instruction	4,192,589	0.380066%
Public Service Commission	2,910,500	0.263842%
Racing Commission	130,632	0.011842%
School For The Blind	631,217	0.057221%
SCHOOL FOR THE DEAF	1,333,650	0.120898%
Secretary Of State	1,480,720	0.134230%
State Penitentiary	12,378,878	1.122169%
State Seed Department	1,537,252	0.139355%
State Treasurer's Office	466,183	0.042260%
Tax Department	6,025,745	0.546245%
Veterans Affairs Department	403,476	0.036576%
Water Commission	5,899,554	0.534806%
<b>Total:</b>	<b>\$ 1,103,120,700</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, 2020**

**JUDGES SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	<b>\$ 8,438,678</b>	<b>100.000000%</b>

**LAW ENFORCEMENT WITH PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll*	Employer's Proportionate Share Allocation
City Of Cavalier	\$ 132,856	0.292739%
City Of Ellendale	98,790	0.217677%
City Of Thompson	50,934	0.112229%
City Of Williston	9,854,117	21.712830%
City Of Bowman	170,250	0.375133%
City Of Powers Lake	105,680	0.232858%
City of Lincoln	313,017	0.689710%
City of Surrey	167,270	0.368567%
City of West Fargo	3,046,702	6.713186%
City Of Burlington	115,107	0.253630%
Adams County	211,155	0.465265%
Benson County	154,912	0.341337%
Bowman County	148,374	0.326931%
Cass County	8,166,135	17.993484%
Dunn County	1,148,380	2.530372%
Foster County	145,029	0.319561%
Griggs County	134,690	0.296780%
Mckenzie County	3,874,308	8.536756%
Mclean County	1,016,772	2.240383%
Slope County	62,100	0.136833%
Stark County	1,626,263	3.583352%
Towner County	278,232	0.613064%
Ward County	3,625,242	7.987957%
Wells County	191,203	0.421302%
Williams County	5,128,816	11.300973%
Bismarck Rural Fire Protection	652,222	1.437124%
Attorney General's Office	3,910,822	8.617212%
Adjutant General ND National Guard	854,467	1.882756%
<b>Total:</b>	<b>\$ 45,383,845</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.

*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, 2020**

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Beulah	\$ 272,669	2.518948%
City of Mandan	2,735,341	25.269402%
City of Dickinson	2,835,132	26.191283%
City Of Devils Lake	989,934	9.145127%
City of Berthold	66,136	0.610972%
City of Garrison	62,891	0.580994%
Barnes County	918,259	8.482985%
Morton County	1,800,009	16.628695%
Rolette County	902,207	8.334694%
Sargent County	242,138	2.236899%
<b>Total:</b>	<b>\$ 10,824,716</b>	<b>100.000000%</b>

**HIGHWAY PATROLMEN'S RETIREMENT SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Of ND Highway Patrolmen	<b>\$ 11,409,711</b>	<b>100.000000%</b>

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

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	<b>\$ 314,607</b>	<b>100.000000%</b>

*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, 2020**

MAIN SYSTEM

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Alexander	\$ 397,751	\$ 1,548	\$ 213,220	\$ 12,837	\$ 32,793	\$ 260,398	\$ 20,154	\$ 35,251	\$ -	\$ 21,750	\$ 77,155	\$ 70,849	\$ 17,282	\$ 88,131
City Of Ashley	345,590	1,345	185,258	11,154	12,655	210,412	17,511	30,628	-	18,634	66,773	61,556	3,329	64,885
City Of Beach	764,074	2,974	409,592	24,660	94,775	532,001	38,716	67,716	-	43,636	150,068	136,099	19,427	155,526
City Of Belfield	705,495	2,745	378,190	22,770	6,288	409,993	35,748	62,524	-	152,175	250,447	125,664	(51,615)	74,049
City of Berthold	66,287	259	35,534	2,139	1,102	39,034	3,359	5,875	-	12,984	22,218	11,808	(279)	11,529
City of Beulah	1,209,299	4,706	648,261	39,030	382,474	1,074,471	61,276	107,174	-	-	168,450	215,406	99,389	314,795
City Of Bottineau	1,430,779	5,568	766,988	46,178	206,045	1,024,779	72,499	126,802	-	13,200	212,501	254,855	79,990	334,845
City Of Bowman	1,762,118	6,857	944,607	56,872	23,901	1,032,237	89,288	156,167	-	77,735	323,190	313,875	(6,546)	307,329
City Of Burlington	432,012	1,680	231,586	13,943	11,880	259,089	21,890	38,287	-	47,512	107,689	76,952	1,456	78,408
City Of Carrington	1,631,999	6,352	874,854	52,673	37,116	970,995	82,695	144,635	-	140,440	367,770	290,697	(40,506)	250,191
City of Carson	224,689	875	120,447	7,252	2,891	131,465	11,385	19,913	-	1,697	32,995	40,021	7,255	47,276
City Of Cavalier	1,385,728	5,392	742,838	44,724	52,426	845,380	70,216	122,809	-	52,393	245,418	246,830	(12,890)	233,940
City Of Cooperstown	439,027	1,710	235,346	14,170	5,046	256,272	22,246	38,909	-	35,256	96,411	78,199	(6,882)	71,317
City Of Crosby	447,647	1,743	239,967	14,448	11,953	268,111	22,683	39,673	-	33,231	95,587	79,736	(5,007)	74,729
City Of Devils Lake	4,011,775	15,611	2,150,565	129,480	294,433	2,590,089	203,280	355,541	-	-	558,821	714,590	168,756	883,346
City of Dickinson	13,065,679	50,847	7,004,029	421,694	3,307,589	10,784,159	662,050	1,157,939	-	-	1,819,989	2,327,302	948,919	3,276,221
City of Dodge	125,935	489	67,509	4,065	10,243	82,306	6,381	11,161	-	994	18,536	22,434	5,815	28,249
City Of Drayton	391,743	1,525	209,999	12,643	2,390	228,557	19,850	34,718	-	124,303	178,871	69,778	(35,169)	34,609
City Of Elgin	209,179	814	112,133	6,751	3,518	123,216	10,599	18,538	-	3,791	32,928	37,259	1,125	38,384
City Of Ellendale	938,678	3,653	503,191	30,296	9,161	546,301	47,564	83,190	-	39,790	170,544	167,200	(9,214)	157,986
City Of Emerado	310,544	1,209	166,471	10,023	25,427	203,130	15,736	27,522	-	956	44,214	55,317	8,611	63,928
City Of Fargo	103,648,318	403,360	55,562,041	3,345,243	2,416,248	61,728,892	5,251,958	9,185,778	-	162,257	14,599,993	18,482,188	1,122,197	19,584,385
City Of Finley	230,824	899	123,736	7,450	1,643	133,728	11,696	20,457	-	10,010	42,163	41,114	(1,731)	39,383
City Of Fessenden	-	-	-	-	2,245	2,245	-	-	-	43,047	43,047	-	(12,499)	(12,499)
City Of Glenburn	184,514	718	98,911	5,955	1,213	106,797	9,350	16,352	-	1,718	27,420	32,868	(709)	32,159
City Of Grafton	4,763,360	18,537	2,553,461	153,737	30,927	2,756,662	241,364	422,150	-	36,081	699,595	848,468	(7,831)	840,637
City Of Grand Forks	73,356,001	285,475	39,323,448	2,367,560	2,434,555	44,411,038	3,717,018	6,501,138	-	322,906	10,541,062	13,066,418	903,845	13,970,263
City Of Granville	128,358	500	68,808	4,143	29,427	102,878	6,504	11,376	-	25,652	43,532	22,864	200	23,064
City of Grenora	289,686	1,128	155,290	9,350	94,497	260,265	14,679	25,673	-	42,004	82,356	51,598	18,133	69,731
City Of Gwinner	464,573	1,809	249,040	14,994	12,916	278,759	23,540	41,173	-	19,903	84,616	82,751	(1,656)	81,095
City Of Halliday	356,790	1,388	191,262	11,515	10,078	214,243	18,079	31,620	-	9,300	58,999	63,554	(1,799)	61,755
City Of Hankinson	605,515	2,355	324,594	19,543	2,708	349,200	30,682	53,663	-	17,042	101,387	107,858	(5,303)	102,555
City Of Harvey	1,743,148	6,784	934,437	56,260	19,888	1,017,369	88,327	154,486	-	9,329	252,142	310,497	1,558	312,055
City Of Harwood	430,313	1,674	230,675	13,888	11,070	257,307	21,804	38,136	-	2,023	61,963	76,650	4,850	81,500
City Of Hatton	240,513	935	128,930	7,763	7,394	145,022	12,187	21,315	-	8,008	41,510	42,842	(1,877)	40,965
City Of Jamestown	15,152,183	58,965	8,122,527	489,036	70,415	8,740,943	767,775	1,342,854	-	170,071	2,280,700	2,698,958	(29,428)	2,669,530
City Of Kenmare	821,206	3,196	440,218	26,504	79,727	549,645	41,611	72,779	-	57,630	172,020	146,276	(9,858)	136,418
City Of Killdeer	2,659,867	10,352	1,425,856	85,847	67,928	1,589,983	134,778	235,729	-	48,325	418,832	473,785	37,880	511,665
City of Kindred	383,154	1,492	205,395	12,366	122,256	341,509	19,415	33,957	-	53,372	68,248	31,368	(9,616)	99,616
City Of Kulm	236,770	922	126,923	7,642	2,286	137,773	11,997	20,984	-	10,051	43,032	42,175	(7,842)	34,333
City of Lakota	639,209	2,488	342,856	20,630	47,423	413,197	32,389	56,650	-	44,054	133,093	113,859	10,974	124,833
City Of Lamoure	301,515	1,174	161,631	9,731	3,544	176,080	15,278	26,722	-	48,684	90,684	53,706	(15,843)	37,863

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, 2020**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City Of Larimore	497,386	1,936	266,630	16,053	50,554	335,173	25,203	44,081	-	14,916	84,200	88,596	13,659	102,255
City Of Lidgenwood	224,123	873	120,144	7,234	2,574	130,825	11,357	19,863	-	323	31,543	39,821	2,920	42,841
City Of Lincoln	918,418	3,574	492,330	29,642	128,186	653,732	46,537	81,394	-	297,336	425,267	163,591	(38,525)	125,066
City Of Linton	714,650	2,782	383,098	23,065	19,427	428,372	36,212	63,336	-	15,346	114,894	127,296	(3,853)	123,443
City Of Lisbon	1,308,021	5,091	701,182	42,216	41,864	790,353	66,279	115,923	-	34,229	216,431	232,991	12,315	245,306
City Of Maddock	272,320	1,059	145,981	8,789	2,561	158,390	13,799	24,134	-	30,911	68,844	48,508	(5,123)	43,385
City Of Mapleton	436,573	1,699	234,031	14,090	44,549	294,369	22,122	38,691	-	24,596	85,409	77,763	4,843	82,606
City Of McClusky	100,830	392	54,051	3,254	282	57,979	5,109	8,936	-	2,743	16,788	17,960	(415)	17,545
City Of Mcville	252,877	983	135,558	8,162	7,548	152,251	12,814	22,411	-	32,242	67,467	45,046	(5,006)	40,040
City Of Medora	644,368	2,508	345,422	20,797	12,644	381,371	32,651	57,107	-	71,043	160,801	114,777	(18,438)	96,339
City Of Michigan	195,557	759	104,831	6,312	12,000	123,902	9,909	17,331	-	138	27,378	34,834	4,131	38,965
City Of Minot	17,199,991	66,935	9,220,281	555,129	4,799,919	14,642,264	871,540	1,524,340	-	2,395,880	3,063,720	1,308,873	4,372,593	4,372,593
City Of Minto	235,480	916	126,232	7,600	9,011	143,759	11,932	20,869	-	10,541	43,342	41,943	(1,897)	40,046
City Of Mohall	458,155	1,783	245,600	14,787	37,146	299,316	23,215	40,604	-	54,151	117,970	81,608	(6,187)	75,421
City Of Mott	358,804	1,398	192,341	11,580	8,110	213,429	18,181	31,799	-	6,386	56,366	63,911	412	64,323
City Of Napoleon	475,112	1,850	254,690	15,334	43,319	315,193	24,074	42,107	-	36,999	103,180	84,628	(3,297)	81,331
City Of Neche	125,809	491	67,442	4,060	878	72,871	6,375	11,150	-	3,201	20,726	22,408	(1,712)	20,696
City Of New England	290,220	1,131	155,576	9,367	1,434	167,508	14,706	25,721	-	9,618	50,045	51,694	(6,731)	44,963
City Of New Leipzig	109,073	424	58,470	3,520	9,041	71,455	5,527	9,666	-	5,107	20,900	19,429	1,323	20,752
City Of New Rockford	630,400	2,454	337,934	20,346	7,101	367,835	31,943	55,869	-	9,969	97,781	112,287	2,641	114,928
City Of New Salem	311,047	1,210	166,741	10,039	24,738	202,728	15,761	27,566	-	49,720	93,047	55,405	(1,938)	53,467
City Of New Town	3,563,561	13,868	1,910,294	115,014	152,770	2,191,946	180,569	315,819	-	10,001	506,389	634,753	100,367	735,120
City Of Northwood	804,689	3,131	431,364	25,971	70,088	530,554	40,774	71,315	-	30,415	142,504	143,335	17,368	160,703
City Of Oakes	1,615,608	6,287	866,068	52,144	3,139	927,638	81,864	143,182	-	85,699	310,745	287,776	(33,545)	254,231
City Of Park River	1,345,333	5,234	721,183	43,421	2,814	772,652	68,169	119,229	-	14,472	201,870	239,636	(7,942)	231,694
City Of Pembina	232,648	906	124,714	7,509	2,174	135,303	11,789	20,618	-	10,369	42,776	41,438	(3,063)	38,375
City Of Powers Lake	116,969	455	62,703	3,775	9,033	75,966	5,927	10,366	-	8,528	24,821	20,834	(2,707)	18,127
City Of Ray	574,935	2,238	308,202	18,556	20,537	349,533	29,133	50,953	-	24,384	104,470	102,410	(3,506)	98,904
City Of Regent	136,349	531	73,091	4,401	10,501	88,524	6,909	12,084	-	10,724	29,717	24,287	4,396	28,683
City Of Rhame	156,011	607	83,632	5,035	9,357	98,631	7,905	13,826	-	8,552	30,283	27,789	(3,680)	24,109
City Of Richardton	279,776	1,089	149,977	9,030	89,211	249,307	14,176	24,795	-	-	38,971	49,834	22,890	72,724
City Of Rolla	1,298,017	5,052	695,819	41,893	121,270	864,034	65,772	115,036	-	70,569	251,377	231,208	22,175	253,383
City Of Rugby	1,717,507	6,685	920,692	55,432	32,464	1,015,273	87,028	152,213	-	84,709	323,950	305,928	(13,129)	292,799
City Of Scranton	-	-	-	-	-	-	-	-	-	-	-	-	(7,454)	(7,454)
City Of Sherwood	115,648	450	61,994	3,733	5,467	71,644	5,860	10,249	-	2,095	18,204	20,600	924	21,524
City Of Stanley	2,352,658	9,154	1,261,173	75,932	62,341	1,408,600	119,211	208,503	-	121,292	449,006	419,066	(6,771)	412,295
City Of Surrey	670,386	2,609	359,369	21,637	20,682	404,297	33,969	59,413	-	137,631	231,013	119,412	(19,678)	99,734
City Of Thompson	384,444	1,496	206,086	12,408	2,827	222,817	19,480	34,071	-	2,436	55,987	68,479	(1,757)	66,722
City Of Tioga	3,007,691	11,705	1,612,312	97,073	136,203	1,857,293	152,403	266,555	-	84,366	503,324	535,741	23,903	559,644
City Of Townner	280,888	1,093	150,467	9,059	22,926	183,545	14,223	24,876	-	14,906	54,005	49,996	4,165	54,161
City Of Underwood	266,059	1,035	142,624	8,587	6,815	159,061	13,481	23,579	-	5,680	42,740	47,392	(580)	46,812

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULES OF PENSION AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Velva	552,284	2,150	296,059	17,825	91,337	407,371	27,985	48,946	-	43,741	120,672	98,373	13,220	111,593
City Of Wahpeton	7,196,618	28,006	3,857,842	232,270	133,175	4,251,293	364,659	637,797	-	131,622	1,134,078	1,281,886	(29,932)	1,251,954
City Of Walhalla	739,095	2,877	396,201	23,854	24,690	447,622	37,451	65,502	-	40,899	143,852	131,652	(11,961)	119,691
City Of Watford City	8,424,039	32,784	4,515,616	271,885	316,841	5,137,326	426,854	746,576	-	908,666	2,082,096	1,500,519	3,976	1,504,495
City Of West Fargo	23,961,263	93,248	12,844,750	773,348	842,089	14,553,435	1,214,140	2,123,555	-	875,521	4,213,216	4,268,062	117,588	4,385,650
City Of Westhope	474,105	1,845	254,150	15,302	2,004	273,301	24,023	42,017	-	13,020	79,060	84,450	(2,404)	82,046
City Of Williston	34,071,129	132,592	18,264,276	1,099,643	917,573	20,414,084	1,726,416	3,019,536	-	1,138,619	5,884,571	6,068,864	353,442	6,422,306
City Of Willton	385,293	1,498	206,542	12,435	2,423	222,898	19,523	34,146	-	24,670	78,339	68,630	(1,464)	67,166
City of Wishek	724,340	2,818	388,292	23,378	33,501	447,989	36,703	64,194	-	8,303	109,200	129,022	29,621	158,643
Adams County	1,640,115	6,383	879,205	52,935	34,735	973,258	83,106	145,354	-	458,541	687,001	292,141	(101,503)	190,638
Barnes County	6,999,835	27,242	3,752,353	225,919	72,073	4,077,587	354,688	620,357	-	924,803	1,899,848	1,246,834	(173,170)	1,073,664
Benson County	3,565,732	13,876	1,911,458	115,084	6,736	2,047,154	180,679	316,011	-	613,891	1,110,581	635,139	(173,310)	461,829
Billings County	17,069,714	66,429	9,150,444	550,924	2,778,592	12,546,389	864,938	1,512,795	-	46,994	2,424,717	3,040,515	713,515	3,754,030
Bottineau County	10,786,103	41,977	5,782,032	348,121	388,674	6,560,804	546,542	955,913	-	63,874	1,566,329	1,921,254	65,589	1,986,843
Bowman County	3,266,640	12,712	1,751,125	105,431	5,594	1,874,862	165,524	289,504	-	491,092	946,120	581,864	(130,483)	451,381
Burke County	4,444,479	17,297	2,382,521	143,445	131,783	2,675,046	225,206	393,890	-	249,506	868,602	791,665	(35,056)	756,609
Burleigh County	49,164,701	191,329	26,355,384	1,586,788	785,966	28,919,467	2,491,222	4,357,196	-	1,038,198	7,886,616	8,757,384	60,558	8,817,942
Cass County	48,438,379	188,504	25,966,029	1,563,346	416,176	28,134,055	2,454,418	4,292,826	-	1,896,836	8,644,080	8,628,007	(1,196,408)	7,431,599
Cavalier County	9,557,047	37,193	5,123,180	308,453	1,086,400	6,555,226	484,265	846,988	-	19,928	1,351,181	1,702,335	275,772	1,978,107
Dickey County	3,916,482	15,240	2,099,482	126,404	37,491	2,278,617	198,452	347,096	-	550,342	1,095,890	697,618	(140,656)	556,962
Divide County	6,342,285	24,682	3,399,865	204,697	3,696	3,632,940	321,370	562,082	-	442,919	1,326,371	1,129,709	(126,571)	1,003,138
Dunn County	12,065,621	46,954	6,467,935	389,417	179,806	7,083,912	611,376	1,069,309	-	221,623	1,902,308	2,149,170	54,209	2,203,379
Eddy County	2,261,612	8,801	1,212,367	72,993	21,054	1,315,215	114,598	200,434	-	155,597	470,629	402,846	(39,047)	363,799
Emmons County	7,286,532	28,357	3,906,041	235,172	970,889	5,140,459	369,215	645,765	-	11,474	1,026,454	1,297,900	239,784	1,537,684
Foster County	2,800,092	10,118	1,393,814	83,918	54,735	1,542,585	131,749	230,432	-	245,486	607,667	463,136	(75,002)	388,134
Golden Valley County	2,444,175	9,513	1,310,232	78,886	789,810	2,188,441	123,849	216,614	-	-	340,463	435,364	202,650	638,014
Grand Forks County	42,790,170	166,523	22,938,232	1,381,050	49,533	24,535,338	2,168,218	3,792,257	-	1,206,664	7,167,139	7,621,931	(409,367)	7,212,564
Grant County	2,673,835	10,406	1,433,344	86,298	22,286	1,552,334	135,486	236,967	-	208,092	580,545	476,272	(62,381)	413,891
Griggs County	1,633,446	6,357	875,630	52,719	9,116	943,822	82,768	144,763	-	176,486	404,017	290,963	(60,002)	230,951
Hettinger County	3,041,290	11,836	1,630,324	98,157	114,138	1,854,455	154,105	269,533	-	279,646	703,284	541,724	(41,184)	500,540
Lamoure County	4,935,195	19,206	2,645,576	159,283	55,407	2,879,472	250,071	437,379	-	173,352	860,802	879,075	(38)	879,037
Logan County	1,695,611	6,599	808,955	54,726	24,650	994,930	85,918	150,273	-	222,797	458,988	302,027	(41,751)	260,276
Mchenry County	3,369,987	13,113	1,806,526	108,766	38,688	1,967,093	170,760	298,663	-	377,853	847,276	600,273	(87,806)	512,467
Mcintosh County	2,704,698	10,525	1,449,889	87,294	4,904	1,552,612	137,050	239,702	-	168,056	544,808	481,771	(38,618)	443,153
Mckenzie County	25,933,535	100,924	13,902,012	837,003	807,979	15,647,918	1,314,077	2,298,346	-	856,292	4,468,715	4,619,368	341,253	4,960,621
Mclean County	11,362,737	44,220	6,091,144	366,732	-	6,502,096	575,761	1,007,017	-	442,237	2,025,015	2,023,969	(141,166)	1,882,803
Mercer County	10,424,216	40,568	5,588,038	336,441	131,433	6,096,480	528,205	923,841	-	283,023	1,735,069	1,856,795	29,387	1,886,182
Morton County	17,339,800	67,481	9,295,228	559,641	75,115	9,997,465	878,624	1,536,731	-	202,241	2,617,596	3,088,624	9,245	3,097,869
Mountrail County	22,074,059	85,904	11,833,089	712,439	919,499	13,550,931	1,118,513	1,956,302	-	59,483	3,134,298	3,931,906	372,035	4,303,941
Nelson County	4,873,565	18,966	2,612,538	157,294	61,870	2,850,668	246,948	431,917	-	1	678,866	868,096	19,610	887,706

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, 2020**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Oliver County	2,365,808	9,208	1,268,222	76,356	39,251	1,393,037	119,878	209,669	-	65,951	395,498	421,406	1,671	423,077
Pembina County	6,734,185	26,208	3,609,948	217,345	31,724	3,885,225	341,227	596,814	-	722,014	1,660,055	1,199,517	(183,443)	1,016,074
Pierce County	5,916,502	23,025	3,171,619	190,955	14,666	3,400,265	299,795	524,347	-	356,396	1,180,538	1,053,866	(63,723)	990,143
Ramsay County	14,436,023	56,180	7,738,619	465,922	1,270,563	9,531,284	731,487	1,279,385	-	51,200	2,062,072	2,571,394	319,771	2,891,165
Ransom County	4,454,326	17,335	2,387,800	143,763	33,065	2,581,963	225,705	394,762	-	153,322	773,789	793,420	(30,266)	763,154
Renville County	3,401,478	13,238	1,823,407	109,782	26,062	1,972,489	172,366	301,454	-	224,208	698,018	605,882	(53,408)	552,474
Richland County	19,122,053	74,416	10,250,628	617,163	471,672	11,413,879	968,932	1,694,682	-	100,132	2,763,746	3,406,084	64,960	3,471,044
Rolette County	2,941,530	11,447	1,576,846	94,938	14,786	1,698,017	149,050	260,692	-	1,161,802	1,571,544	523,954	(305,539)	218,415
Sargent County	1,388,559	5,403	744,356	44,816	386,486	1,181,061	70,360	123,060	-	116,426	309,846	247,335	88,369	335,704
Sheridan County	2,124,319	8,268	1,138,769	68,562	54,302	1,269,901	107,641	188,267	-	11,178	307,086	378,390	16,634	395,024
Slope County	3,463,235	13,477	1,856,512	111,776	601,208	2,582,973	175,485	306,927	-	36,479	518,891	616,883	144,111	760,994
Stark County	11,116,876	43,263	5,959,347	358,796	48,649	6,410,055	563,303	985,227	-	2,313,948	3,862,478	1,980,176	(544,927)	1,435,249
Steele County	2,702,432	10,517	1,448,674	87,221	35,015	1,581,427	136,935	239,502	-	131,090	507,527	481,367	2,825	484,192
Stutsman County	21,044,618	81,897	11,281,244	679,214	433,969	12,476,324	1,066,351	1,865,068	-	57,805	2,989,224	3,748,538	132,283	3,880,821
Towner County	3,139,289	12,217	1,682,857	101,320	124,275	1,920,669	159,071	278,218	-	244,988	682,277	559,180	(14,270)	544,910
Trail County	9,337,958	36,340	5,005,735	301,382	218,035	5,561,492	473,163	827,572	-	273,790	1,574,525	1,663,309	(5,510)	1,657,799
Walsh County	8,019,334	31,208	4,298,869	258,823	76,671	4,665,571	406,347	710,709	-	864,156	1,986,212	1,428,431	(207,465)	1,220,966
Ward County	29,548,345	114,991	15,839,778	953,671	232,688	17,141,128	1,497,242	2,618,707	-	684,627	4,800,576	5,263,252	(42,956)	5,220,296
Wells County	5,578,620	21,710	2,990,492	180,050	396,897	3,589,149	282,674	494,402	-	349,588	1,126,664	993,682	(2,874)	990,808
Williams County	36,235,088	141,013	19,424,295	1,169,485	1,085,343	21,820,136	1,836,066	3,211,316	-	4,665	5,052,047	6,454,316	607,979	7,082,295
Cavalier County Health Dist	325,550	1,266	174,516	10,507	3,407	189,696	16,496	28,852	-	14,501	59,849	57,989	(4,074)	53,915
Central Valley Health Unit	3,013,008	11,725	1,615,162	97,245	24,316	1,748,448	152,672	267,026	-	138,043	557,741	536,687	(42,510)	494,177
City-County Health District	1,925,176	7,493	1,032,016	62,135	43,502	1,145,146	97,550	170,618	-	27,021	295,189	342,918	5,213	348,131
Custer Health Unit	4,189,022	16,303	2,245,580	135,200	10,420	2,407,503	212,262	371,250	-	32,104	615,616	746,162	(17,274)	728,888
Dickey County Health District	652,328	2,538	349,689	21,054	52,140	425,421	33,054	57,812	-	17,762	108,628	116,196	9,164	125,360
Emmons County Public Health	555,682	2,162	297,881	17,935	9,160	327,138	28,157	49,247	-	-	77,404	98,979	6,473	105,452
First District Health Unit	6,231,702	24,251	3,340,586	201,128	34,626	3,600,591	315,766	552,281	-	308,585	1,176,632	1,110,011	(73,182)	1,036,829
Garrison Diversion Conservancy District	5,903,289	22,973	3,164,536	190,528	150,742	3,528,779	299,125	523,176	-	34,470	856,771	1,051,513	9,498	1,061,011
Kidder County District Health Unit	182,878	712	98,034	5,902	10,714	115,362	9,267	16,207	-	4,482	29,956	32,575	4,049	36,624
Lake Region District Health Unit	2,692,428	10,478	1,443,311	86,898	50,556	1,591,243	136,428	238,615	-	13,267	388,310	479,584	7,686	487,270
McIntosh District Health Unit	263,196	1,024	141,090	8,495	12,960	163,569	13,336	23,326	-	479	37,141	46,882	4,600	51,482
Nelson-Griggs District Health Unit	458,690	1,784	245,887	14,804	5,574	268,049	23,242	40,651	-	1,169	65,062	81,704	870	82,574
Rolette County Public Health	1,407,373	5,476	754,441	45,423	34,619	839,959	71,313	124,728	-	196,041	250,687	16,815	(10,228)	267,502
Sargent County District Health Unit	441,072	1,716	236,443	14,236	20,943	273,338	22,350	39,090	-	1,806	63,246	78,565	11,894	90,459
Southwestern District Health Unit	3,917,520	15,244	2,100,038	126,438	26,585	2,268,305	198,504	347,188	-	60,808	606,500	697,803	(10,228)	687,575
Towner County Public Health Unit	435,315	1,694	233,356	14,050	57,518	306,618	22,058	38,580	-	584	61,222	77,541	16,599	94,140
Trail District Health Unit	513,431	1,999	275,231	16,571	3,821	297,622	26,016	45,503	-	6,690	78,209	91,454	(2,327)	89,127
Upper Missouri Health Unit	3,538,079	13,770	1,896,633	114,191	94,089	2,118,683	179,278	313,560	-	25,637	518,475	630,215	14,431	644,646
Walsh County Health District	913,793	3,555	489,851	29,493	21,504	544,403	46,303	80,984	-	17,971	145,258	162,768	(2,119)	160,649
Wells County Dist Health Unit	555,336	2,161	297,695	17,923	19,517	337,296	28,139	49,216	-	48,641	125,996	98,917	(5,372)	93,545

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, 2020**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Agassiz Water Users District	139,369	543	74,710	4,498	45,688	125,439	7,062	12,351	-	19,413	24,824	11,723	36,547	
Barnes County Soil Conservation District	228,055	888	122,252	7,360	3,455	133,955	11,556	20,211	-	16,134	47,901	40,621	6,144	34,477
Bismarck Rural Fire Protection	-	-	-	-	16,861	16,861	-	-	-	334,474	334,474	-	(87,761)	(87,761)
Bottineau County Water Resource District	-	-	-	-	2,503	2,503	-	-	-	-	-	-	766	766
Bowman City Park Board	275,886	1,072	147,785	8,898	18,317	176,072	13,969	24,433	-	27,985	66,387	49,107	3,463	52,570
Burleigh County Council On Aging	2,194,570	8,540	1,176,428	70,830	58,537	1,314,335	111,201	194,493	-	2,357	308,051	390,905	23,259	414,164
Burleigh County Soil Conservation District	583,524	2,273	312,806	18,833	18,978	352,890	29,568	51,715	-	24,078	105,361	103,938	1,769	105,707
Carnegie Regional Library	250,769	975	134,428	8,094	17,273	160,770	12,707	22,224	-	5,620	40,551	44,669	3,019	47,688
Cass County Soil Conservation District	624,517	2,430	334,780	20,156	20,940	378,306	31,645	55,347	-	13,322	100,314	111,242	5,338	116,580
Cass County Water Resource District	606,333	2,360	325,033	19,569	10,352	357,314	30,723	53,736	-	51,511	135,970	108,001	(9,500)	98,501
Cavalier County Job Development Authority	141,540	550	75,874	4,568	686	81,678	7,172	12,544	-	2,457	22,173	25,213	(541)	24,672
Central Plains Water District	715,405	2,784	383,502	23,090	27,013	436,389	36,250	63,402	-	5,667	105,319	127,430	1,347	128,777
City Of Bottineau Park Board	333,227	1,297	178,630	10,755	55,665	246,347	16,885	29,532	-	24,797	71,214	59,357	16,565	75,922
Consolidated Waste Ltd	462,748	1,802	248,062	14,935	31,514	296,313	23,448	41,011	-	18,892	83,351	82,425	5,563	87,988
Crosby Park District	124,771	485	66,885	4,027	41,020	112,417	6,322	11,058	-	47,058	64,438	22,225	5,038	27,263
Devils Lake Basin Joint Water Resource Bo	-	-	-	-	6,474	6,474	-	-	-	9,765	9,765	-	(4,874)	(4,874)
Devils Lake Park Board	1,120,959	4,362	600,905	36,179	47,176	688,622	56,800	99,344	-	20,340	176,484	199,669	43,225	242,894
Dunseith Community Nursing Home	3,058,877	11,903	1,639,751	98,725	94,493	1,844,872	154,996	271,091	-	81,494	507,571	544,859	(5,660)	539,199
Emmons County Soil Conservation District	-	-	-	-	9,424	9,424	-	-	-	16,099	16,099	-	(1,015)	(1,015)
Fargo Park District	11,780,938	45,848	6,315,326	380,229	603,752	7,345,155	596,951	1,044,080	-	1,641,031	2,098,461	280,210	2,378,671	
Foster County Soil Conservation District	245,610	956	131,662	7,927	76,927	217,472	12,445	21,767	-	34,212	43,749	19,738	63,487	
Grafton Park District	536,271	2,087	287,475	17,308	62,279	369,149	27,173	47,527	-	29,057	103,757	95,523	8,722	104,245
Grand Forks County Water Resource Distric	145,975	569	78,252	4,711	5,305	88,837	7,397	12,937	-	6,329	26,663	26,000	(1,929)	24,071
Grand Forks Park District	5,623,671	21,886	3,014,642	181,504	129,636	3,347,668	284,957	498,395	-	84,028	867,380	1,001,707	57,726	1,059,433
Grand Forks Public Library	2,676,804	10,418	1,434,828	86,387	189,158	1,720,791	135,626	237,213	-	3,708	376,547	476,767	64,683	541,450
Grand Forks-E Grand Forks Metropolitan Pl	733,023	2,853	392,947	23,658	9,151	428,609	37,143	64,964	-	87,092	189,199	130,569	(19,060)	111,509
Greater Ramsey Water District	1,097,710	4,271	588,442	35,429	37,532	665,674	55,622	97,284	-	14,018	166,924	195,529	7,400	202,929
Griggs County Public Library	123,230	479	66,059	3,977	7,219	77,734	6,244	10,921	-	12,179	29,344	21,950	(302)	21,648
James River Soil Conservation District	179,543	698	96,247	5,795	2,888	105,628	9,098	15,912	-	25,010	31,981	2,502	34,483	
James River Valley Library System	1,121,651	4,365	601,276	36,201	56,496	698,338	56,835	99,406	-	5,540	161,781	199,792	19,796	219,588
Jamestown Parks And Recreation District	2,294,677	8,929	1,230,091	74,061	274,942	1,588,023	116,273	203,365	-	-	319,638	408,735	109,366	518,101
Jamestown Regional Airport	637,699	2,481	341,847	20,582	47,574	412,484	32,313	56,516	-	5,118	93,947	113,591	5,626	119,217
Lake Metigoshe Recreation Service District	483,543	1,882	259,210	15,606	11,993	288,691	24,502	42,854	-	2,628	69,984	86,130	7,215	93,345
Logan County Soil Conservation District	173,692	674	93,110	5,606	38,609	137,999	8,801	15,393	-	474	24,668	30,940	11,691	42,631
Mcintosh County Housing Authority	-	-	-	-	-	-	-	-	-	36,185	36,185	-	(9,978)	(9,978)
Mercer County Soil Conservation District	236,455	920	126,755	7,632	20,160	155,467	11,981	20,956	-	18,484	51,421	42,118	(236)	41,882
Minot Park District	3,227,063	12,560	1,729,909	104,153	888,006	2,734,628	163,518	285,997	-	449,515	574,815	243,554	818,369	
Minot Rural Fire Department	501,822	1,954	269,008	16,196	16,910	304,068	25,428	44,474	-	69,902	89,386	10,559	99,945	
North Central Soil Conservation District	342,193	1,332	183,437	11,044	38,163	233,976	17,339	30,327	-	3,501	51,167	60,954	16,407	77,361
North Dakota Firefighters Association	514,217	2,000	275,653	16,596	26,477	320,726	26,056	45,572	-	18,304	89,932	91,595	(1,912)	89,683
Park District - City of New Rockford	134,901	525	72,316	4,354	34,504	111,699	6,836	11,956	-	5,766	24,558	24,029	9,078	33,107

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, 2020**

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-	5,350	5,350	-	(1,359)	(1,359)
R & T Water Supply Commerce Authority	1,498,544	5,833	803,314	48,365	35,148	892,660	75,933	132,808	-	20,640	229,381	266,926	4,958	271,884
Ramsey County Housing Authority	750,641	2,920	402,391	24,227	25,629	455,167	38,036	66,525	-	6,481	111,042	133,708	7,021	140,729
Ramsey County Soil Conservation District	120,744	470	64,727	3,897	28,639	97,733	6,118	10,701	-	42,235	59,054	21,508	(1,403)	20,105
Ramsey County Water Resource District	97,401	378	52,213	3,144	3,414	59,149	4,935	8,632	-	1,209	14,776	17,350	1,719	19,069
Ransom County Soil Cons Dist	122,726	479	65,789	3,961	2,571	72,800	6,219	10,877	-	23,897	40,993	21,861	(9,353)	12,508
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	-	-	-	(10,711)	(10,711)
Rolette County Soil Conservation District	110,551	432	59,262	3,568	3,525	66,787	5,602	9,798	-	886	16,286	19,692	106	19,798
Southeast Region Career & Technology Cer	288,805	1,124	154,818	9,321	13,923	179,186	14,634	25,595	-	34,354	74,583	51,443	(4,104)	47,339
Southeast Water Users District	1,323,531	5,151	709,496	42,717	104,966	862,330	67,065	117,297	-	66,152	250,514	235,752	49,087	284,839
Southwest Water Authority	7,932,536	30,871	4,252,340	256,022	60,045	4,599,278	401,949	703,017	-	263,731	1,368,697	1,412,969	1,931	1,414,900
Stutsman County Housing Authority	659,532	2,567	353,551	21,286	77,551	454,955	33,419	58,451	-	2,266	94,136	117,478	24,825	142,303
Trail County Water Resource District	167,117	651	89,585	5,394	1,031	96,661	8,468	14,811	-	14,555	37,834	29,767	(8,881)	20,886
Trail Rural Water District	-	-	-	-	17,625	17,625	-	-	-	85,910	85,910	-	(20,804)	(20,804)
Tri-Cities Joint Job Development Authority	434,623	1,692	232,985	14,027	30,590	279,294	22,023	38,518	-	12,397	72,938	77,416	10,450	87,866
Valley City Park District	1,135,116	4,417	608,494	36,636	271,574	921,121	57,517	100,599	-	-	158,116	202,190	79,683	281,873
Wahpeton Park Board	1,645,432	6,404	882,055	53,106	147,275	1,088,840	83,376	145,826	-	24,303	253,505	293,091	73,396	366,487
Walsh County Housing Authority	85,037	331	45,585	2,745	-	48,661	4,309	7,536	-	2,551	14,396	15,146	(1,196)	13,950
Walsh County Water Resource District	147,077	573	78,842	4,747	3,937	88,099	7,453	13,035	-	5,440	25,928	26,199	466	26,665
Ward County Water Resource District	103,347	403	55,400	3,336	66	59,195	5,237	9,159	-	1,832	16,228	18,408	(1,073)	17,335
Wattford City Park District	2,659,772	10,351	1,425,806	85,844	362,657	1,884,658	134,773	235,721	-	4	370,498	473,767	134,209	607,976
West Fargo Park District	3,827,450	14,995	2,051,755	123,531	132,758	2,322,939	193,940	339,206	-	3,902	537,048	681,758	48,092	729,850
Western & Central Stark Soil Conservation I	445,036	1,732	238,567	14,364	40,344	295,007	22,550	39,441	-	724	62,715	79,271	9,656	88,927
Western Area Water Supply Authority	2,302,101	8,960	1,234,072	74,300	65,362	1,382,694	116,650	204,023	-	250,189	570,862	410,057	2,503	412,560
Williams County Soil Conservation District	312,494	1,215	167,517	10,086	62,478	241,296	15,834	27,695	-	58,090	101,619	55,662	7,043	62,705
Williston Housing Authority	872,518	3,395	467,725	28,160	16,891	516,171	44,211	77,326	-	40,390	161,927	155,414	(17,956)	137,458
Williston Rural Fire Protection District #1	-	-	-	-	21,778	21,778	-	-	-	55,944	55,944	-	(5,176)	(5,176)
Anamoose Public School District #14	529,003	2,060	283,579	17,074	9,098	311,811	26,805	46,883	-	8,355	82,043	94,225	20,775	115,000
Apple Creek Elementary School	102,403	399	54,894	3,305	818	59,416	5,189	9,075	-	7,873	22,137	18,238	(3,628)	14,610
Beach Public School District #3	2,201,240	8,566	1,180,003	71,045	41,190	1,300,804	111,539	195,084	-	123,421	430,044	392,092	(23,162)	368,930
Belcourt School District #7	15,899,520	61,876	8,523,147	513,156	14,457	9,112,636	805,644	1,409,087	-	95,309	2,310,040	2,832,074	(104,991)	2,727,083
Belfield Public School #13	1,119,197	4,356	599,960	36,122	61,203	701,641	56,711	99,188	-	63,094	218,993	199,355	11,024	210,379
Beulah Public School #27	3,163,828	12,314	1,696,011	102,112	99,824	1,910,261	160,314	280,393	-	34,664	475,371	563,552	24,581	588,133
Billings County School District	1,007,073	3,918	539,855	32,503	10,362	586,638	51,029	89,251	-	50,038	190,318	179,384	(15,204)	164,180
Bismarck Public Schools	82,878,316	322,532	44,428,009	2,674,892	1,803,099	49,228,532	4,199,522	7,345,048	-	114,219	11,658,789	14,762,565	663,255	15,425,820
Bottineau Public School	4,014,953	15,625	2,152,268	129,582	-	2,297,475	203,441	355,823	-	107,028	666,292	715,158	(38,230)	676,928
Bowman County School District #1	2,083,641	8,111	1,116,963	67,249	60,131	1,252,454	105,580	184,662	-	109,841	400,083	371,143	(9,539)	361,604
Burke Central School	558,136	2,171	299,196	18,014	37,547	356,928	28,281	49,464	-	17,459	95,204	99,418	18,831	118,249
Burleigh County Special Education Unit	177,058	689	94,914	5,715	4,471	105,789	8,972	15,692	-	3,308	27,972	31,540	152	31,692
Carrington School District #49	1,602,048	6,234	858,799	51,706	48,783	965,522	81,177	141,981	-	27,144	250,302	285,363	2,467	287,830
Cavalier Public Schools	1,468,185	5,713	787,040	47,386	80,033	920,172	74,394	130,117	-	56,123	260,634	261,517	2,152	263,669
Center Stanton Public School	824,446	3,209	441,955	26,609	8,982	480,755	41,775	73,066	-	16,191	131,032	146,853	(4,893)	141,960

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, 2020**

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
Central Cass Public School District #7	3,889,112	15,135	2,084,809	125,521	260,089	2,485,554	197,065	344,671	-	541,736	692,741	91,680	784,421	
Central Regional Education Association	1,893,464	7,369	1,015,016	61,111	623,630	1,707,126	95,944	167,807	-	263,751	337,271	160,012	497,283	
Dakota Prairie Public School	2,123,030	8,262	1,138,078	68,521	78,275	1,293,136	107,576	188,152	-	16,190	311,918	378,161	20,504	398,665
Devils Lake Public School	8,570,014	33,351	4,594,069	276,597	65,936	4,969,953	434,251	759,513	-	1,422,685	1,526,520	(45,009)	1,481,511	
Dickinson Public Schools	21,822,535	84,924	11,698,256	704,321	1,098,286	13,585,787	1,105,768	1,934,011	-	451,460	3,491,239	3,887,105	313,278	4,200,383
Divide County School Dist #1	2,169,496	8,443	1,162,987	70,020	63,944	1,305,394	109,930	192,270	-	65,353	367,563	386,437	2,538	388,975
Drake Public School District	694,327	2,702	372,203	22,409	26,265	423,579	35,182	61,534	-	62,610	159,326	123,676	(4,729)	118,947
Drayton Public School #19	1,284,867	5,000	688,770	41,469	145,897	881,136	65,105	113,871	-	178,976	228,864	33,777	262,641	
Dunseith School District #1	4,503,876	17,528	2,414,362	145,362	125,453	2,702,705	228,216	399,154	-	255,795	883,165	802,246	(531)	801,715
East Central Special Education Unit	1,318,089	5,130	706,579	42,541	37,238	791,488	66,789	116,815	-	66,889	250,493	234,783	13,450	248,233
Ellendale Public School District #40	1,351,248	5,260	724,354	43,611	37,270	776,495	68,469	119,754	-	21,580	209,803	240,687	(808)	239,879
Enderlin Area School District #24	1,532,836	5,965	821,697	49,472	43,264	920,398	77,670	135,847	-	89,476	302,993	273,036	(13,152)	259,884
Fairmount Public School	356,979	1,390	191,363	11,521	82,284	286,558	18,088	31,637	-	49,725	63,586	24,708	88,294	
Fargo Public Schools	74,642,787	290,482	40,013,246	2,409,091	1,273,212	43,986,031	3,782,220	6,615,178	-	84,088	10,481,486	13,295,623	269,752	13,565,375
Fort Totten School District # 30	1,189,070	4,627	637,417	38,377	50,550	730,971	60,251	105,381	-	70,019	235,651	211,802	(11,455)	200,347
Garrison Public School District #51	1,807,012	7,032	988,672	58,321	22,196	1,056,221	91,563	160,145	-	51,286	302,994	321,871	3,413	325,284
Glen Ullin Public School #48	896,270	3,489	480,457	28,927	12,448	525,321	45,415	79,431	-	25,578	150,424	159,646	(7,169)	152,477
Glenburn School District	1,333,032	5,187	714,589	43,024	49,213	812,013	67,546	118,139	-	59,707	245,392	237,445	2,586	240,031
Grafton Public School District #3	4,083,127	15,890	2,188,814	131,783	33,253	2,369,740	206,896	361,865	-	169,357	738,118	727,300	(12,056)	715,244
Great Northwest Education Cooperative	404,295	1,573	216,728	13,049	7,364	238,714	20,486	35,830	-	28,930	83,246	72,015	(6,975)	65,400
Halliday Public School	236,203	920	126,620	7,623	76,418	211,581	11,969	20,933	-	116,957	149,859	42,074	(9,313)	32,761
Harvey Public School Dist #38	2,088,644	8,129	1,119,645	67,411	50,082	1,245,267	105,834	185,105	-	20,386	311,325	372,036	15,581	387,617
Hazen Public School District #3	1,831,331	7,127	981,709	59,106	51,190	1,099,132	92,795	162,301	-	88,961	344,057	326,204	(14,577)	311,627
Hillsboro Public School	1,629,324	6,340	873,421	52,586	37,271	969,618	82,559	144,398	-	77,328	304,285	290,220	(10,755)	279,465
James River Multidistrict Special Education	1,478,315	5,754	792,470	47,713	138,752	984,689	74,908	131,015	-	76,297	282,220	263,321	6,982	270,303
Jamestown Public School District #1	10,063,902	39,165	5,394,887	324,812	168,170	5,927,034	509,947	891,908	-	127,359	1,529,214	1,792,615	804	1,793,219
Kenmare Public School District #28	1,196,684	4,657	641,498	38,623	8,004	692,782	60,637	106,055	-	98,019	264,711	213,158	(18,347)	194,811
Killdeer Public School #16	2,925,926	11,387	1,568,481	94,434	240,124	1,914,426	148,259	259,309	-	88,737	496,305	521,177	54,597	575,774
Kindred Public School District #2	1,788,073	6,958	958,520	57,710	121,497	1,144,685	90,603	158,467	-	9,666	258,736	318,498	26,760	345,258
Kulm Public School District #7	906,904	3,530	486,158	29,270	3,426	522,384	45,954	80,374	-	43,171	169,499	161,541	(9,703)	151,838
Lake Region Special Education Unit	1,177,115	4,582	631,008	37,991	-	673,581	59,646	104,321	-	171,653	335,620	209,672	(66,185)	143,487
Lakota Public School District # 66	729,122	2,837	390,855	23,532	4,905	422,129	36,945	64,618	-	64,062	165,625	129,874	(11,628)	118,246
Lamoure School District #8	1,569,896	6,110	841,563	50,668	88,473	986,814	79,548	139,131	-	47,237	265,916	279,636	4,923	284,559
Larimore Public School District #44	1,650,843	6,424	884,956	53,281	38,174	982,835	83,650	146,305	-	51,461	281,416	294,056	(9,138)	284,918
Leeds Public School District 6	842,819	3,280	451,804	27,202	82,990	565,276	42,706	74,694	-	8,912	126,312	150,126	16,918	167,044
Lewis & Clark Public Schools	1,897,303	7,383	1,017,074	61,235	156,214	1,241,906	96,138	168,147	-	60,485	324,770	337,954	27,610	365,564
Lidgerwood Public School	1,155,219	4,496	619,270	37,285	49,891	710,942	58,536	102,381	-	33,924	194,841	205,772	6,748	212,520
Linton Public School District #36	1,303,837	5,074	698,939	42,081	8,745	754,839	66,067	115,552	-	78,843	260,462	232,244	(17,032)	215,212
Lisbon Public School	2,507,285	9,757	1,344,063	80,922	120,320	1,555,062	127,046	222,207	-	5,330	354,583	446,607	27,469	474,076
Lonetree Special Education Unit	81,734	320	43,814	2,638	2,537	49,309	4,142	7,244	-	59,338	70,724	14,557	(13,034)	1,523
Mandan Public School District #1	24,427,472	95,062	13,094,667	788,395	704,090	14,882,214	1,237,763	2,164,872	-	168,555	3,571,190	4,351,105	150,363	4,501,468
Mandaree Public School #36	3,096,660	12,052	1,660,005	99,945	311,816	2,083,818	156,911	274,440	-	71,483	502,834	551,587	74,224	625,811

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, 2020**

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
Manvel Public School	1,078,425	4,197	578,104	34,806	109,984	727,091	54,845	95,575	-	186	150,406	192,095	34,982	227,077
Maple Valley School District	860,059	3,347	461,046	27,758	9,931	502,082	43,580	76,222	-	38,464	158,266	153,197	(5,809)	147,388
Mapleton Public School	343,703	1,338	164,246	11,093	28,731	225,408	17,416	30,460	-	7,754	55,630	61,221	9,862	71,083
Max Public School	1,005,563	3,912	539,045	32,454	6,785	582,196	50,953	89,117	-	15,109	155,179	179,115	(5,269)	173,846
Mcclusky Public Schools	472,438	1,839	253,257	15,248	27,922	298,266	23,939	41,870	-	39,523	105,332	84,151	(1,499)	82,652
McKenzie Cty Public School #1	9,311,280	36,234	4,991,434	300,521	532,851	5,861,040	471,811	825,207	-	-	1,297,018	1,658,589	245,701	1,904,260
Medina Public School District #3	781,881	3,044	419,137	25,235	19,138	466,554	39,619	69,294	-	828	109,741	139,272	5,658	144,930
Midkota School	985,995	3,836	528,555	31,823	102,327	666,541	49,961	87,383	-	1,131	138,475	175,631	50,140	225,771
Midway Public School District #128	1,629,922	6,342	873,741	52,606	36,431	969,120	82,590	144,451	-	23,972	251,013	290,328	(5,694)	284,634
Milnor Public School District #2	1,183,502	4,605	634,432	38,197	20,790	698,024	59,969	104,887	-	34,204	199,060	210,810	2,372	213,182
Minot Public School District #1	53,961,723	210,000	28,926,890	1,741,611	772,416	31,650,917	2,734,291	4,782,330	-	365,553	7,882,174	9,611,842	281,969	9,893,811
Minto Public School District #20	973,505	3,788	521,860	31,420	2,624	559,692	49,328	86,276	-	72,671	208,275	173,405	(17,582)	155,823
Mohall Lansford Sherwood School	1,153,489	4,487	618,343	37,229	4,797	664,856	58,448	102,227	-	10,287	170,962	205,464	5,332	210,796
Mott/Regent School Dist #1	1,029,882	4,008	552,082	33,239	51,734	641,063	52,185	91,273	-	159,885	303,343	183,446	(25,385)	158,061
Mt Pleasant School Dist #4	1,430,496	5,568	766,836	46,169	71,052	889,625	72,485	126,777	-	4,411	203,673	254,805	24,574	279,379
Napoleon Public School District #2	966,615	3,761	518,167	31,197	103,673	656,798	48,979	85,666	-	44,307	178,952	172,177	14,430	186,607
New Public School #8	2,432,913	9,469	1,304,195	78,522	100,112	1,492,298	123,278	215,616	-	38,487	377,381	433,358	55,863	489,221
New Rockford Sheyenne Public School	1,299,968	5,059	696,865	41,956	79,075	822,955	65,871	115,209	-	877	181,957	231,554	23,908	255,462
New Salem Almont School District #49	1,705,081	6,636	914,031	55,031	59,666	1,035,364	86,398	151,112	-	22,302	259,812	303,715	18,963	327,678
New Town Public School District	5,335,558	20,765	2,860,196	172,205	199,115	3,252,281	270,358	472,861	-	270,204	1,013,423	950,387	18,175	988,562
Newburg United Public School	792,892	3,086	425,040	25,591	34,299	488,016	40,177	70,270	-	7,233	117,680	141,232	6,958	148,190
North Border School District # 100	2,215,334	8,621	1,187,559	71,500	105,221	1,372,901	112,253	196,333	-	24,312	332,898	394,603	30,838	425,441
North Sargent School District #3	1,145,781	4,459	614,211	36,980	21,948	677,598	58,058	101,544	-	30,188	189,790	204,091	(2,726)	201,365
North Valley Career & Technology Center	463,944	1,805	248,703	14,974	9,530	275,012	23,508	41,117	-	49,903	114,528	82,641	(5,819)	76,822
Northern Cass School District # 97	2,281,243	8,878	1,222,890	73,627	158,539	1,463,934	115,593	202,174	-	42,384	360,151	406,343	30,373	436,716
Northern Plains Special Ed Unit	402,754	1,567	215,901	12,999	24	230,491	20,408	35,694	-	6,445	62,547	71,741	(4,303)	67,438
Oakes Public Schools	1,482,311	5,768	794,612	47,841	34,897	883,118	75,110	131,369	-	143,954	350,433	264,035	(44,033)	220,002
Oberon Public School #16	253,066	985	135,659	8,168	81,196	226,008	12,823	22,428	-	-	35,251	45,077	20,834	65,911
Oliver-Mercer Special Education Unit	1,247,209	4,852	668,583	40,254	54,264	767,953	63,197	110,533	-	34,761	208,491	222,158	197	222,355
Park River Area School District	1,840,139	7,161	986,431	59,390	23,058	1,076,040	93,242	163,081	-	16,391	272,714	327,773	(1)	327,772
Peace Garden Special Services	983,320	3,826	527,122	31,737	-	562,685	49,826	87,146	-	29,015	165,987	175,153	(10,560)	164,593
Pembina Special Education Cooperative	205,655	800	110,244	6,638	67,750	185,432	10,421	18,226	-	-	28,647	36,632	17,383	54,015
Pingree-Buchanan School District	535,547	2,085	287,087	17,285	61,013	367,470	27,137	47,463	-	105,375	179,975	95,394	(19,478)	75,916
Richland School District # 44	1,163,178	4,527	623,537	37,542	12,223	677,829	58,939	103,086	-	33,294	195,319	207,187	(13,395)	193,792
Roulette Public School	786,285	3,061	421,498	25,377	25,764	475,700	39,842	69,684	-	54,983	164,509	140,054	(1,622)	138,432
Roughrider Education Services Program (RE)	-	-	-	-	-	-	-	-	-	-	30,575	-	(6,621)	-
Rugby Public School District #5	2,305,058	8,970	1,235,657	74,396	142,425	1,461,448	116,799	204,285	-	39,745	360,829	410,585	24,230	434,815
Rural Cass Special Education Unit	677,118	2,635	362,978	21,854	607	388,074	34,310	60,009	-	18,194	112,513	120,609	(18,914)	101,695
Sargent Central Public School District #6	684,228	2,662	366,790	22,083	196,143	587,678	34,670	60,639	-	60,619	155,928	121,875	44,454	166,329
Sawyer Public School	494,114	1,923	264,876	15,948	9,195	291,942	25,037	43,791	-	20,937	89,765	88,014	(12,133)	75,881
Sheyenne Valley Career And Tech Center	427,859	1,665	229,359	13,809	22,256	267,089	21,680	37,919	-	740	60,339	76,212	8,011	84,223
Sheyenne Valley Special Education Unit	2,234,084	8,694	1,197,610	72,105	175,742	1,454,151	113,203	197,995	-	9,339	320,537	397,943	26,908	424,851

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, 2020**

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
Solen Public School Dist #3	1,701,526	6,622	912,125	54,917	132,436	1,106,100	86,218	150,797	-	1,092	238,107	303,081	67,741	360,822
Souris Valley Special Services	1,191,933	4,637	638,951	38,470	86,270	768,328	60,396	105,634	-	221,348	387,378	212,312	(120,854)	91,458
South Central Prairie Special Education Unit	357,986	1,392	191,903	11,554	117,442	322,291	18,139	31,726	-	-	49,865	63,766	30,133	93,899
South East Education Cooperative	2,398,747	9,336	1,285,880	77,419	361,313	1,733,948	121,547	212,588	-	-	334,135	427,273	139,948	566,821
South Heart Public School District #9	1,333,347	5,189	714,758	43,034	147,089	910,070	67,562	118,167	-	1	185,730	237,499	67,709	305,208
South Prairie School District #70	1,934,520	7,529	1,037,025	62,437	49,965	1,156,956	98,024	171,446	-	57,082	326,562	344,581	72,073	416,654
St John School District #3	2,350,613	9,148	1,260,077	75,866	56,707	1,401,798	119,108	208,322	-	-	366,312	418,699	11,500	430,199
Stanley Community Public School District #	4,761,126	18,528	2,552,264	153,665	221,764	2,946,221	241,251	421,952	-	25,463	688,666	848,069	99,499	947,568
Surrey Schools	1,624,008	6,320	870,571	52,415	1,527	930,833	82,290	143,927	-	5,27	314,358	289,273	(26,763)	262,510
Sw Special Education Unit	239,381	933	128,323	7,726	4,719	141,701	12,130	21,215	-	12,985	46,330	42,638	(3,287)	39,351
Tgu School District #60	5,153,624	20,055	2,762,668	166,333	31,514	2,980,570	261,139	456,737	-	180,379	898,255	917,983	(30,624)	887,359
Thompson Public School	1,265,298	4,925	678,280	40,837	112,155	836,197	64,114	112,136	-	29,615	205,865	225,378	15,029	240,407
Tioga Public School District #15	2,690,918	10,470	1,442,502	86,849	167,099	1,706,920	136,351	238,481	-	38,561	413,393	479,317	37,269	516,586
Turtle Lake Mercer School District #72	1,162,140	4,523	622,981	37,508	33,166	698,178	58,887	102,994	-	64,137	226,018	207,003	7,556	214,559
Underwood School District #8	1,202,850	4,683	644,803	38,822	53,855	742,163	60,950	106,602	-	9,365	176,917	214,255	15,923	230,178
United Public School District # 7	3,013,731	11,729	1,615,550	97,268	20,192	1,744,739	152,709	267,090	-	53,827	473,626	536,816	13,340	550,156
Valley City Public School	3,190,852	12,417	1,710,498	102,985	29,859	1,855,759	161,683	282,788	-	73,335	517,806	568,367	(4,306)	564,061
Velva Public School	1,188,473	4,626	637,096	38,358	12,325	692,405	60,221	105,328	-	41,867	207,416	211,695	(9,538)	202,157
Wahpeton Public School District 37	4,296,364	16,720	2,303,122	138,665	69,152	2,527,659	217,701	380,763	-	88,724	687,188	765,284	(15,535)	749,749
Warwick Public School	2,520,498	9,809	1,351,146	81,349	303,099	1,745,403	127,716	223,378	-	-	351,094	448,959	91,307	540,266
Washburn Public School	1,081,508	4,209	579,756	34,906	7,211	626,082	54,801	95,848	-	81,208	231,857	192,641	(10,266)	182,375
West Fargo Public School #6	57,715,399	224,606	30,939,097	1,862,761	1,612,379	34,838,843	2,924,494	5,114,997	-	157,926	8,197,417	10,280,463	834,413	11,114,876
West River Student Services	426,506	1,661	228,634	13,765	42,341	286,401	21,611	37,799	-	32,242	91,652	75,969	8,770	84,739
Westhope Public School #17	853,327	3,322	457,437	27,541	43,791	532,091	43,239	75,626	-	33,335	152,200	151,998	394	152,392
White Shield School Dist #85	3,130,826	12,185	1,678,320	101,047	97,572	1,889,124	158,642	277,468	-	123,141	559,251	557,672	20,827	578,499
Williston Public School #1	28,370,412	110,407	15,208,332	915,653	2,339,992	18,574,384	1,437,555	2,514,313	-	23,445	3,975,313	5,053,434	900,861	5,954,295
Wilmac Multidistrict Special Education Unit	3,417,680	13,302	1,832,092	110,305	438,056	2,393,755	173,177	302,890	-	101,969	578,036	608,767	101,739	710,506
Wilton Public School District	1,198,005	4,663	642,206	38,666	76,566	762,101	60,704	106,173	-	5,805	172,682	213,393	27,668	241,061
Yellowstone School District # 14	669,882	2,608	359,099	21,620	71,000	454,327	33,944	59,368	-	37,655	130,967	119,322	18,532	137,854
Zeeland Public Schools	288,647	1,124	154,733	9,316	15,036	180,209	14,626	25,581	-	5,206	45,413	51,414	2,711	54,125
Attorney General's Office	33,184,360	129,142	17,788,912	1,071,023	66,543	19,055,620	1,681,483	2,940,947	-	402,143	5,024,573	5,910,910	(87,299)	5,823,611
Bank Of North Dakota	30,912,146	120,300	16,570,861	997,687	201,344	17,890,192	1,566,348	2,739,573	-	555,724	4,861,645	5,506,177	(54,807)	5,451,370
Beef Commission	708,673	2,759	379,893	22,872	53,630	459,154	35,909	62,806	-	1	98,716	126,230	17,251	143,481
Bismarck State College	14,020,433	54,564	7,515,837	452,509	177,323	8,200,233	710,429	1,242,554	-	89,241	2,042,224	2,497,367	28,720	2,526,087
Board Of Medical Examiners	978,098	3,807	524,322	31,568	32,227	591,924	49,561	86,683	-	13,759	150,003	174,221	15,985	190,206
Board Of Pharmacy	744,758	2,899	399,237	24,037	10,903	437,076	37,738	66,004	-	6,837	110,579	132,659	931	133,590
Central Services	3,734,611	14,534	2,001,987	120,534	24,056	2,161,111	189,236	330,978	-	97,954	618,168	665,222	(19,745)	645,477
Department Of Transportation	167,143,430	650,460	89,599,430	5,394,543	-	95,644,433	8,469,315	14,813,000	-	5,905,566	29,187,881	29,772,152	(2,752,347)	27,019,805
Dickinson State University	6,620,550	25,765	3,549,033	213,678	62,526	3,851,002	335,470	586,743	-	525,249	1,447,462	1,179,275	(131,878)	1,047,397
Education Standards & Practice	1,443,929	5,618	774,037	46,603	63,847	890,105	73,165	127,967	-	29,157	230,289	257,196	7,541	284,737
Electrical Board	5,023,504	19,550	2,692,915	162,133	216,914	3,091,512	254,546	445,205	-	67,916	767,667	894,802	51,582	946,384
Housing Finance Agency	6,774,989	26,365	3,631,822	218,662	21,019	3,897,868	343,295	600,430	-	256,153	1,199,878	1,206,786	(79,409)	1,127,377

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, 2020**

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
Information Technology Dept	81,669,961	317,828	43,780,255	2,635,893	4,257,276	50,991,252	4,138,294	7,237,958	-	825,875	12,202,127	14,547,329	639,397	15,186,726
Insurance Department	5,831,277	22,693	3,125,932	188,204	74,199	3,411,028	295,476	516,794	-	659,581	1,471,851	1,038,688	(135,801)	902,887
Job Service North Dakota	24,950,907	97,100	13,375,261	805,289	2,995	14,280,645	1,264,286	2,211,261	-	576,158	4,051,705	4,444,339	(499,417)	3,944,922
Lake Region State College	5,447,871	21,201	2,920,403	175,830	188,738	3,306,172	276,049	482,815	-	225,132	983,996	970,393	(46,269)	924,124
Land Department	5,451,961	21,217	2,922,595	175,962	308,857	3,428,631	276,256	483,177	-	299,287	1,058,720	971,121	(5,193)	965,928
Legislative Council	8,072,848	31,417	4,327,556	260,551	99,615	4,719,139	409,059	715,452	-	129,924	1,254,435	1,437,963	65,701	1,503,664
Mayville State University	9,005,549	35,046	4,827,543	290,654	18,711	5,171,954	456,320	798,112	-	60,547	1,314,979	1,604,099	20,321	1,624,420
Mill & Elevator Association	25,807,034	100,432	13,834,199	832,920	563,351	15,330,902	1,307,667	2,287,135	-	328,365	3,923,167	4,596,835	89,345	4,686,180
Minot State University	15,068,499	58,640	8,077,667	486,335	-	8,622,642	763,535	1,335,438	-	421,395	2,520,368	2,684,051	(221,693)	2,462,358
ND Board Of Nursing	1,916,084	7,458	1,027,142	61,841	47,050	1,143,491	97,900	169,812	-	37,306	304,208	341,298	30,509	371,807
ND Public Employees Retirement System	5,356,856	20,848	2,871,613	172,892	156,176	3,221,529	271,437	474,749	-	184,332	930,518	954,181	(43,013)	911,168
ND Soybean Council	1,089,310	4,239	583,939	35,157	54,656	677,991	55,196	96,540	-	89,393	241,129	194,033	(12,769)	181,264
ND St College Of Science	14,927,274	58,092	8,001,961	481,777	-	8,541,830	756,379	1,322,922	-	560,868	2,640,169	2,658,896	(284,901)	2,373,995
ND State Board Of Accountancy	285,753	1,112	153,182	9,223	25,079	188,596	14,479	25,325	-	131,688	171,492	50,900	(7,355)	43,545
ND State Board Of Cosmetology	297,488	1,158	159,472	9,601	26,572	196,803	15,074	26,365	-	567	42,006	52,991	6,861	59,852
ND State Plumbing Board	1,143,862	4,452	613,182	36,918	4,802	659,354	57,961	101,374	-	11,864	171,199	203,748	589	204,337
ND System Information Technology Service	5,919,711	23,037	3,173,339	191,058	109,664	3,497,098	299,957	524,631	-	106,870	931,458	1,054,439	17,926	1,072,365
ND University System Office	3,081,213	11,991	1,651,725	99,446	142,490	1,905,652	156,128	273,071	-	15,656	444,855	548,834	50,072	598,906
North Dakota State University	91,410,955	355,737	49,002,043	2,950,283	-	52,308,063	4,631,879	8,101,249	-	2,545,737	15,278,865	16,282,428	(1,141,131)	15,141,297
Office Of Management & Budget	8,762,110	34,097	4,697,044	282,797	107,131	5,121,069	443,984	776,537	-	159,266	1,379,787	1,560,739	(24,794)	1,535,945
Public Finance Authority	430,942	1,677	231,012	13,909	316	246,914	21,836	38,192	-	31,319	91,347	76,760	(9,349)	67,411
Real Estate Commission	546,684	2,128	283,057	17,644	67,870	380,699	27,701	48,450	-	10,709	86,860	97,376	18,618	115,994
Retirement & Investment Office	4,427,931	17,231	2,373,650	142,911	14,114	2,547,906	224,367	392,423	-	136,395	753,185	788,720	3,016	791,736
Rough Rider Industries	4,124,686	16,051	2,211,092	133,124	53,553	2,413,820	209,002	365,548	-	53,880	628,430	734,703	(38,732)	695,971
State Auditor's Office	10,062,612	39,160	5,394,195	324,770	24,227	5,782,352	509,882	891,794	-	420,358	1,822,034	1,792,389	(134,821)	1,657,568
State Board Of Law Examiners	894,414	3,482	479,462	28,867	-	511,811	45,321	79,267	-	85,183	209,771	159,315	(35,953)	123,362
State Fair Association	2,606,290	10,142	1,397,136	84,118	39,987	1,531,383	132,063	230,981	-	244,528	607,572	464,240	(60,307)	403,933
Tobacco Prevention/Control Committee	-	-	-	-	5,737	5,737	-	-	-	136,618	136,618	-	(47,588)	-
University Of North Dakota	107,530,603	418,469	57,643,191	3,470,543	-	61,532,203	5,448,677	9,529,844	-	4,199,516	19,178,037	19,153,716	(1,940,923)	17,212,793
Valley City State University	5,847,038	22,754	3,134,382	188,713	128,205	3,474,054	296,275	518,191	-	80,400	894,866	1,041,494	494	1,041,988
Williston State College	2,955,089	11,500	1,584,114	95,375	61,669	1,752,658	149,737	261,893	-	320,101	731,731	526,371	(71,422)	454,949
Workforce Safety & Insurance	43,558,302	169,513	23,350,000	1,405,841	644,517	25,669,871	2,207,140	3,860,332	-	1,410,025	7,477,497	7,758,752	329,921	8,088,673
Adjutant General ND National Guard	29,703,476	115,594	15,922,938	958,678	65,210	17,062,420	1,505,103	2,632,455	-	801,123	4,938,681	5,290,885	(192,909)	5,097,976
Aeronautics Commission	1,155,125	4,494	619,220	37,282	76,812	737,808	58,531	102,372	-	111,956	272,859	205,756	8,636	214,392
Career & Technical Education	5,220,162	20,315	2,798,336	168,480	203,001	3,190,132	264,511	462,634	-	12,483	739,628	929,834	42,036	971,870
Commission On Legal Counsel For Indigent	7,126,840	27,735	3,820,436	230,018	142,763	4,220,952	361,124	631,612	-	130,961	1,123,697	1,269,458	30,936	1,300,394
Department Of Commerce	10,294,569	40,060	5,518,539	323,257	322,592	6,213,448	521,635	912,351	-	580,992	2,014,978	1,833,704	(94,884)	1,738,820
Department Of Corrections And Rehabilitat	22,687,942	88,293	12,162,169	732,252	948,229	13,930,943	1,149,619	2,010,707	-	381,476	3,541,802	4,041,252	119,847	4,161,099
Department Of Corrections Transitional Sen	6,286,852	24,467	3,370,149	202,908	187,564	3,785,088	318,561	557,169	-	108,545	984,275	1,119,833	(8,928)	1,110,905
Department Of Financial Institutions	6,228,839	24,242	3,339,051	201,035	2,800	3,567,128	315,621	552,028	-	161,237	1,028,886	1,109,501	(47,756)	1,061,745
Department Of Human Services	220,706,929	858,909	118,312,847	7,123,302	2,836,913	129,131,971	11,183,428	19,560,037	-	643,514	31,386,979	39,313,063	42,400	39,355,463
Dept Of Agriculture	12,281,973	47,797	6,583,913	396,400	322,070	7,350,180	622,339	1,088,484	-	124,696	1,835,519	2,187,705	12,450	2,200,155

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, 2020**

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
Facility Management	4,720,794	18,372	2,530,644	152,363	-	2,701,379	239,207	418,378	-	354,821	1,012,406	840,885	(153,984)	686,901
Field Services Division	21,872,525	85,120	11,725,054	705,934	198,929	12,715,037	1,108,301	1,938,441	-	164,582	3,211,324	3,896,007	7,414	3,903,421
Game & Fish Department	31,101,410	121,036	16,672,319	1,003,796	90,463	17,887,614	1,575,938	2,756,346	-	348,389	4,680,673	5,539,887	(154,133)	5,385,754
Governor's Office	3,869,638	15,061	2,074,370	124,892	209,590	2,423,913	196,078	342,945	-	58,220	597,243	689,272	50,179	739,451
Highway Patrol	5,223,748	20,329	2,800,259	168,596	26,460	3,015,644	264,692	462,952	-	189,964	917,608	930,471	(95,467)	835,004
Historical Society	11,137,199	43,341	5,970,242	359,452	136,149	6,509,184	564,332	987,028	-	328,881	1,880,241	1,993,795	(83,847)	1,899,948
Indian Affairs Commission	832,878	3,241	446,475	26,881	73,713	550,310	42,203	73,813	-	42,196	158,212	148,396	(50)	148,306
Industrial Commission	20,565,385	80,034	11,024,344	663,746	243,353	12,011,477	1,042,067	1,822,597	-	436,591	3,301,255	3,663,177	(12,973)	3,650,204
James River Correctional Ctr	25,750,814	100,213	13,804,062	831,106	781,680	15,517,061	1,304,818	2,282,153	-	71,180	3,658,151	4,586,823	200,335	4,787,158
Juvenile Services - DOCR	5,006,138	19,482	2,683,606	161,573	34,082	2,898,743	253,666	443,666	-	31,967	729,299	891,710	(1,825)	889,885
Life Skills and Transition Center	34,759,132	135,269	18,633,089	1,121,849	-	19,890,207	1,761,278	3,080,510	-	1,312,473	6,154,261	6,191,414	(553,460)	5,637,954
Mental Health	24,874,836	96,801	13,334,483	802,834	8,200,540	22,434,658	1,260,431	2,204,519	-	3,464,950	4,430,790	2,104,105	46,993	6,534,895
Milk Marketing Board	390,138	1,518	209,139	12,592	2,296	225,545	19,769	34,576	-	55,063	109,408	69,493	(18,147)	51,346
ND Barley Council	433,490	1,687	232,378	13,991	12,905	260,961	21,965	38,418	-	1,665	62,048	77,214	1,626	78,840
ND Corn Utilization Council	419,962	1,636	225,126	13,554	21,158	261,474	21,280	37,219	-	59,989	118,488	74,806	(27,813)	46,993
ND Council On The Arts	929,744	3,620	498,401	30,007	9,150	541,178	47,111	82,398	-	13,743	143,252	165,609	(5,364)	160,245
ND Department Of Health	31,867,089	124,014	17,082,771	1,028,508	35,354	18,270,647	1,614,735	2,824,204	-	8,871,275	13,310,214	5,676,275	(2,392,992)	3,283,283
ND Department Of Labor	2,066,401	8,041	1,107,722	66,693	73,795	1,256,251	104,706	183,134	-	80,825	368,665	368,074	12,685	380,759
ND Oilseed Council	95,796	372	51,353	3,092	4,729	59,546	4,854	8,490	-	932	14,276	17,064	3,980	21,044
ND Securities Department	1,955,630	7,611	1,048,341	63,118	66,303	1,185,373	99,094	173,317	-	38,939	311,350	348,344	11,900	360,244
ND State Library	3,396,382	13,218	1,820,675	109,618	36,200	1,979,711	172,098	301,003	-	185,235	658,336	604,976	(55,239)	549,737
ND Supreme Court	52,874,773	205,767	28,344,216	1,706,530	-	30,256,513	2,679,214	4,685,999	-	1,078,753	8,443,966	9,418,235	(491,359)	8,926,876
ND Veterans Home	13,443,705	52,317	7,206,674	433,895	-	7,692,886	681,205	1,191,441	-	395,432	2,268,078	2,394,640	(123,241)	2,271,399
ND Wheat Commission	1,320,291	5,138	707,759	42,612	2,260	757,769	66,900	117,010	-	11,452	195,362	235,176	(8,823)	226,353
ND Youth Correctional Center	9,962,537	38,771	5,340,549	321,540	114,507	5,815,367	504,811	882,925	-	254,429	1,642,165	1,774,560	(43,355)	1,731,205
North Dakota State Hospital	46,763,154	181,984	25,068,003	1,509,278	59,439	26,818,704	2,369,533	4,144,360	-	2,528,182	9,042,075	8,329,612	(963,933)	7,365,679
Office Of Administrative Hearings	1,258,157	4,896	674,452	40,607	18,306	738,261	63,752	111,504	-	18,040	193,296	224,108	12,474	236,582
Parks & Recreation Department	9,649,162	37,551	5,172,560	311,426	60,757	5,882,294	488,932	855,152	-	445,690	1,789,774	1,718,740	(77,551)	1,641,189
Protection & Advocacy Project	5,271,725	20,516	2,825,977	170,145	87,892	3,104,530	267,123	467,204	-	119,664	853,991	939,016	(27,030)	911,986
Public Instruction	11,956,958	46,532	6,409,684	385,910	39,805	6,881,931	605,870	1,059,679	-	1,079,992	2,745,541	2,129,814	(310,650)	1,819,164
Public Service Commission	8,300,526	32,302	4,449,606	267,899	278,606	5,028,413	420,595	735,630	-	401,014	1,557,239	1,478,517	(74,085)	1,404,432
Racing Commission	372,552	1,451	199,711	12,024	690	213,876	18,878	33,017	-	11,189	63,084	66,360	(3,646)	62,714
School For The Blind	1,800,185	7,004	965,013	58,101	23,917	1,054,035	91,217	159,540	-	92,790	343,547	320,656	(33,164)	287,492
SCHOOL FOR THE DEAF	3,803,477	14,802	2,038,904	122,757	29,494	2,205,957	192,726	337,081	-	39,124	568,931	677,488	(13,612)	663,876
Secretary Of State	4,222,905	16,435	2,263,743	136,294	51,328	2,467,800	213,979	374,253	-	195,142	783,374	752,199	(55,950)	696,249
State Penitentiary	35,303,677	137,390	18,924,999	1,139,424	1,671,641	21,873,454	1,788,871	3,128,770	-	421,199	5,338,840	6,288,411	302,906	6,591,317
State Seed Department	4,384,138	17,062	2,350,175	141,498	73,416	2,582,151	222,148	388,542	-	69,367	680,057	780,915	24,593	805,508
State Treasurer's Office	1,329,509	5,173	712,701	42,910	79,286	840,070	67,367	117,827	-	19,641	204,835	236,818	16,297	253,115
Tax Department	17,184,985	66,876	9,212,237	554,644	3,877	9,837,634	870,779	1,523,010	-	1,115,374	3,509,163	3,061,049	(392,333)	2,668,716
Veterans Affairs Department	1,150,689	4,477	616,842	37,138	27,594	686,051	58,306	101,979	-	21,289	181,574	204,966	3,655	208,621
Water Commission	16,825,111	65,478	9,019,322	543,029	26,547	9,654,376	852,544	1,491,117	-	643,856	2,987,517	2,996,945	(204,018)	2,792,927
<b>Main Total</b>	<b>\$ 3,146,021,320</b>	<b>\$ 12,243,167</b>	<b>\$ 1,686,466,010</b>	<b>\$ 101,537,633</b>	<b>\$ 84,752,165</b>	<b>\$ 1,884,998,975</b>	<b>\$ 159,411,856</b>	<b>\$ 278,814,512</b>	<b>\$ -</b>	<b>\$ 84,154,784</b>	<b>\$ 522,381,152</b>	<b>\$ 560,379,955</b>	<b>\$ 13,322</b>	<b>\$ 560,393,277</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, 2020**

JUDGES 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 Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ND Supreme Court	\$ 7,495,294	\$ 499,845	\$13,688,516	\$1,834,771	\$ -	\$16,023,132	\$915,966	\$2,115,928	\$ -	\$ 74,268	\$3,106,162	\$4,467,983	\$ (21,681)	\$4,446,302
<b>LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM</b>														
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 Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City Of Cavalier	\$ 191,884	\$ 4,117	\$ 143,205	\$ 7,175	\$ 152	\$ 154,649	\$ 3,285	\$ 19,797	\$ -	\$ 16,971	\$ 40,053	\$ 40,622	\$ (9,580)	\$ 31,042
City Of Ellendale	142,683	3,061	106,485	5,335	-	114,881	2,442	14,721	-	5,916	23,079	30,208	(4,403)	25,805
City Of Thompson	73,564	1,578	54,901	2,751	3,131	62,361	1,259	7,590	-	2,499	11,348	15,575	(2,504)	13,071
City Of Williston	14,232,304	305,348	10,621,708	532,193	883,226	12,342,475	243,630	1,468,354	-	514,169	2,228,153	3,013,066	90,477	3,103,543
City Of Bowman	245,892	5,276	183,511	9,195	103	198,085	4,209	25,369	-	17,653	47,231	52,056	(7,723)	44,333
City Of Powers Lake	152,634	3,275	113,912	5,707	5,570	128,464	2,613	15,747	-	15,439	33,799	32,315	(3,007)	29,308
City of Lincoln	452,090	9,699	337,400	16,905	52,465	416,469	7,739	46,642	-	54,381	95,709	10,217	-	105,926
City of Surrey	241,588	5,184	180,299	9,034	22,011	216,528	4,136	24,925	-	29,061	51,146	4,286	-	55,432
City of West Fargo	4,400,352	94,409	3,284,026	164,544	355,940	3,898,919	75,326	453,987	-	529,313	931,580	94,710	-	1,026,290
City Of Burlington	166,249	3,568	124,073	6,217	-	133,858	2,846	17,152	-	10,532	30,530	35,194	(5,201)	29,993
Adams County	304,971	6,544	227,603	11,404	716	246,267	5,221	31,464	-	15,469	52,154	64,564	(4,624)	59,940
Benson County	223,739	4,800	166,979	8,366	14	180,159	3,830	23,083	-	20,281	47,194	47,368	956	48,324
Bowman County	214,296	4,597	159,932	8,013	-	172,542	3,668	22,109	-	27,293	53,070	45,369	(10,838)	34,531
Cass County	11,794,351	253,043	8,802,239	441,030	194,371	9,690,683	201,897	1,216,829	-	468,576	1,887,302	2,496,937	106,397	2,603,334
Dunn County	1,658,606	35,583	1,237,834	62,021	-	1,335,438	28,392	171,119	-	78,852	278,363	351,138	(17,769)	333,369
Foster County	209,466	4,493	156,326	7,833	13,916	182,568	3,586	21,611	-	-	25,197	44,348	3,677	48,025
Griggs County	194,533	4,174	145,182	7,274	-	156,630	3,330	20,070	-	13,699	37,099	41,183	(11,587)	29,596
McKenzie County	5,595,664	120,054	4,176,099	209,240	54,519	4,559,912	95,787	577,308	-	35,760	708,855	1,184,635	55,721	1,240,356
McLean County	1,468,524	31,507	1,095,974	54,913	7,420	1,189,814	25,138	151,508	-	64,435	241,081	310,894	(26,330)	284,564
Slope County	89,691	1,924	66,937	3,354	871	73,086	1,535	9,253	-	7,902	18,690	18,988	(1,561)	17,427
Stark County	2,348,812	50,392	1,752,941	87,930	-	1,891,163	40,207	242,328	-	76,100	358,635	497,259	(46,209)	451,050
Towner County	401,851	8,621	289,905	15,027	46,210	369,763	6,879	41,459	-	48,338	85,075	8,999	-	94,074
Ward County	5,235,938	112,334	3,907,632	195,789	7,850	4,223,605	89,629	540,194	-	229,432	859,255	1,108,480	(96,371)	1,012,109
Wells County	276,155	5,924	206,097	10,326	32,111	254,458	4,727	28,491	-	-	33,218	58,465	6,253	64,718
Williams County	7,407,550	158,925	5,528,327	276,993	12,272	5,976,517	126,803	764,241	-	198,088	1,089,132	1,568,225	(85,809)	1,482,416
Bismarck Rural Fire Protection	942,905	20,211	703,027	35,225	67,288	825,751	16,125	97,187	-	-	113,312	199,427	17,274	216,701
Attorney General's Office	5,648,402	121,186	4,215,457	211,212	-	4,547,855	96,690	582,748	-	334,030	1,013,468	1,195,800	(151,157)	1,044,643
Adjutant General ND National Guard	1,234,107	26,479	921,026	46,147	34,852	1,028,504	21,126	127,323	-	53,208	201,657	261,267	25,779	287,046
Williston Rural Fire Protection District #1	-	-	-	-	-	2,938	2,938	-	-	-	-	-	742	742
<b>Law Enforcement with Prior Main Service System Total</b>	<b>\$ 65,547,901</b>	<b>\$ 1,406,306</b>	<b>\$ 48,919,037</b>	<b>\$ 2,451,053</b>	<b>\$ 1,797,946</b>	<b>\$ 54,574,342</b>	<b>\$ 1,122,055</b>	<b>\$ 6,762,609</b>	<b>\$ -</b>	<b>\$ 2,206,304</b>	<b>\$ 10,090,968</b>	<b>\$ 13,876,893</b>	<b>\$ (59,185)</b>	<b>\$ 13,817,708</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, 2020**

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Beulah	\$ 160,824	\$ 6,064	\$ 164,961	\$ 10,283	\$ -	\$ 181,308	\$ 10,840	\$ 15,692	\$ -	\$ 22,374	\$ 48,906	\$ 51,235	\$ (4,816)	\$ 46,419
City of Mandan	1,613,345	60,848	1,654,845	103,155	42,255	1,861,103	108,747	157,421	-	28,190	294,358	513,965	(9,789)	504,176
City of Dickinson	1,672,203	63,064	1,715,218	106,919	-	1,885,201	112,714	163,164	-	289,297	565,175	532,717	(84,057)	448,660
City Of Devils Lake	583,878	22,020	598,897	37,332	47,720	705,969	39,356	56,971	-	15,783	112,110	186,008	8,355	194,363
City of Berthold	39,008	1,472	40,011	2,494	3,071	47,048	2,629	3,806	-	751	7,186	12,426	582	13,008
City of Garrison	37,094	1,399	38,048	2,372	-	41,819	2,500	3,619	-	7,219	13,338	11,816	(1,554)	10,262
Barnes County	541,603	20,426	555,535	34,629	50,860	661,450	36,506	52,847	-	12,023	101,376	172,540	13,201	185,741
Morton County	1,061,672	40,040	1,088,982	67,882	135,472	1,332,376	71,561	103,592	-	20,163	195,316	338,219	52,238	390,457
Rolette County	532,135	20,070	545,823	34,024	42,935	642,852	35,888	51,923	-	3,860	91,651	169,523	12,495	182,018
Sargent County	142,817	5,385	146,490	9,132	-	161,007	9,626	13,935	-	24,818	48,379	45,497	(7,113)	38,384
<b>Law Enforcement without Prior Main Service System Total</b>	<b>\$ 6,384,579</b>	<b>\$ 240,788</b>	<b>\$ 6,548,810</b>	<b>\$ 408,222</b>	<b>\$ 322,313</b>	<b>\$ 7,520,133</b>	<b>\$ 430,347</b>	<b>\$ 622,970</b>	<b>\$ -</b>	<b>\$ 424,478</b>	<b>\$ 1,477,795</b>	<b>\$ 2,033,946</b>	<b>\$ (20,458)</b>	<b>\$ 2,013,488</b>
<b>Total PERS</b>	<b>\$ 3,225,449,094</b>	<b>\$ 14,390,106</b>	<b>\$ 1,755,622,373</b>	<b>\$ 106,231,679</b>	<b>\$ 86,872,424</b>	<b>\$ 1,963,116,582</b>	<b>\$ 161,880,224</b>	<b>\$ 288,316,019</b>	<b>\$ -</b>	<b>\$ 86,859,834</b>	<b>\$ 537,056,077</b>	<b>\$ 580,758,777</b>	<b>\$ (88,002)</b>	<b>\$ 580,670,775</b>

**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	\$ 96,044,891	\$ 791,647	\$ 57,689,027	\$ 2,690,731	\$ -	\$ 61,171,405	\$ 365,625	\$ -	\$ -	\$ -	\$ 365,625	\$ 17,728,227	\$ -	\$ 17,728,227

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

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Job Service North Dakota	\$ (31,122,000)	\$ -	\$ -	\$ 1,703,699	\$ -	\$ 1,703,699	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (865,905)	\$ -	\$ (865,905)

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, 2020

**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, 2020

**NOTE 1 DESCRIPTION OF PLANS**

**Pension Benefits (Continued)**

***PERS (continued)***

Supreme and District Court Judges are entitled to unreduced monthly pension benefits beginning at normal retirement age of (65) or the Rule of 85. The monthly pension benefit is equal to a percentage of average monthly salary using the highest 36 months out of the last 180 months of service.

The percentage is equal to 3.50% of average monthly salary multiplied by the first ten years of service, plus 2.80% of the average monthly salary times the second ten years of service, plus 1.25% of average monthly salary times years of service in excess of twenty years. The judicial retirement formula is only applied to eligible judicial service. Non-judicial service benefits are calculated using the 2.00% multiplier. The Plan permits early retirement at ages 55-64 with five or more years of service.

Members of the National Guard System are entitled to unreduced monthly pension benefits at normal retirement age (55). Members of the Law Enforcement System are entitled to unreduced monthly pension benefits at normal retirement age (55) or the Rule of 85. The monthly pension benefit for the National Guard/Law Enforcement is equal to 2.00% of their average monthly salary, using the highest 36 months out of the last 180 months of service, for each year of service. The Plan permits early retirement at ages 50-55 with three or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term-certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.

***HPRS***

Benefits are set by statute. The System has no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Members are entitled to unreduced pension benefits upon attainment of age 55 and ten years of eligible employment or when the sum of age and years of credited service equals or exceeds 80. The annual pension benefit is equal to a percentage of average monthly salary using the highest 36 months out of the last 180 months of service. The percentage is equal to the sum of the first 25 years of service multiplied by 3.60% and 1.75% multiplied by years of service in excess of 25, if any. The Plan permits early retirement at ages 50-54, with ten or more years of service.

Members may elect to receive the pension benefits in the form of a single life, joint and survivor, term- certain annuity, or partial lump sum with ongoing annuity. Members may elect to receive the value of their accumulated contributions, plus interest, as a lump sum distribution upon retirement or termination, or they may elect to receive their benefits in the form of an annuity. For each member electing an annuity, total payment will not be less than the members' accumulated contributions plus interest.



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 1 DESCRIPTION OF PLANS**

**Pension Benefits (Continued)**

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

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

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

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

**Death and Disability Benefits**

***PERS***

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

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

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 1 DESCRIPTION OF PLANS**

**Death and Disability Benefits**

***HPRS***

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

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

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

The plan document provides disability and death benefits. If the death of a participant occurs prior to his/her annuity starting date, the surviving spouse who has been married at least two years prior to the participant's death or, if married less than two years is a parent of a child of this marriage, then the spouse shall receive monthly benefits.

The amount is the greater of the benefit had the participant retired on the day before he/she died and elected the Contingent Annuitant Option with 55% of his/her retirement benefit continued to his/her spouse or 55% of the smaller of 40% of the deceased participant's average monthly earnings or the deceased participant's normal retirement benefit obtained by increasing their credited service by the period of time between their date of death and the date they would have attained age 60. Upon remarriage of the surviving spouse before age 60, the death benefits will cease.

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

**Refunds of Member Contributions**

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
**AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

**HPRS**

**Contributions**

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

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

**PERS**

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

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

	Member	Employer
Public Employees Retirement System*		
Members first enrolled prior to January 1, 2020	7.00%	7.12%
Members first enrolled after to January 1, 2020	7.00%	8.26%
Members returning to the Defined Benefit Plan as a result of Senate Bill 2015	9.00%	7.12%
Judges Retirement System	8.00%	17.52%
Law Enforcement with Previous Service		
State - BCI Plan	6.00%	9.81%
State - National Guard	5.50%	9.81%
Political Subdivisions	5.50%	9.81%
Law Enforcement without Previous Service	5.50%	7.93%

*\*Members making the election to move from the Defined Contribution Plan back to the Defined Benefit Plan as a result of Senate Bill 2015 pay a 9% employee contribution.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

***PERS (continued)***

**Death and Disability Benefits (Continued)**

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

**Death and Disability Benefits**

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

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

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

An open period of 20 years to fund accrued liabilities for the Public Employees Retirement System and the Supreme and District Court Judges has been adopted for the July 1, 1996 valuation and adopted for the National Guard Security Officers and Firefighters for the July 1, 1998 valuation. Currently, the present rate of contributions is not sufficient to meet the actuarially determined requirement for 2018- 2019.

***HPRS***

Member and employer contributions are set by statute as a percent of covered compensation. The state is paying 4.0% of the member contribution. The member contribution rate is 13.3% and the employer rate is 19.7%.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION  
AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

**NOTE 1 DESCRIPTION OF PLANS (CONTINUED)**

***HPRS (continued)***

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

Employees' contributions are established at 7.0% of total compensation. The funding policy of the plan provides for employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due.

Effective July 1, 1999, the "scheduled contribution" will be zero as long as the plan's actuarial value of assets exceeds the actuarial present value of projected benefits. The "scheduled contribution" and amortization will be determined when the plan is not in surplus and will be based on a funding policy adopted by the Employer.

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

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

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION**  
**AMOUNTS BY EMPLOYER**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2020**

**NOTE 3 NET PENSION LIABILITY**

The net pension liabilities (assets) of the plans were measured as of July 1, 2020, 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	\$ 3,146,021,320
Judges System	7,495,294
Law Enforcement with Prior Main Service System <sup>1</sup>	65,547,901
Law Enforcement without Prior Main Service System	6,384,579
Highway Patrolmen's Retirement System	96,044,891
Retirement Plan for Employees of Job Service North Dakota	(31,122,000)

<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, 2020, using the following actuarial assumptions:

<b>Inflation</b>	2.25%
<b>Salary Increase (Payroll Growth)</b>	PERS - 3.50% to 17.75%, including inflation; HPRS - Service-based table for members with less than five years of service and age-based table for members with more than five years of service.
<b>Investment Rate of Return</b>	7.00%
<b>Mortality Rates</b>	PERS - Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.; HPRS - Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

**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, 2020**

**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.45% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 4.64% for June 30, 2020.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 2.45% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO Index" from Fidelity); and the resulting Single Discount Rate is 4.09% for June 30, 2020.

***JSND***

The total pension liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions:

<b>JSND</b>	
<b>Inflation</b>	2.25%.
<b>Salary Increase (Payroll Growth)</b>	3.50% per annum.
<b>Investment Rate of Return</b>	4.25%, net of investment expense, including inflation.
<b>Cost of Living Adjustment</b>	2.25% per annum.
<b>Mortality Rates</b>	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.
<b>Discount Rate</b>	4.25%

***Investment Rate of Return***

The long-term expected investment rate of return assumption for PERS, HPRS and JSND was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
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**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following tables:

**PERS and HPRS**

Asset Class	Long-Term Expected Real Rate of Return
Domestic Equity	6.30%
International Equity	6.85%
Private Equity	9.75%
Domestic Fixed Income	1.25%
Global Real Assets	5.01%
Cash Equivalents	0.00%
International Fixed Income	0.00%

**JSND**

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

**NOTE 5 AVERAGE REMAINING SERVICE LIFE**

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2020, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

Plan	Recognition Period (Years)
Main System	4.8974
Judges	4.4255
Law Enforcement With Prior Main System Service	6.1352
Law Enforcement Without Prior Main System Service	5.6463
Highway Patrolmen's Retirement System	5.5247
Retirement Plan for Employees of Job Service North Dakota	1.0000



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
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**NOTE 6 DEFERRED INFLOWS AND DEFERRED OUTFLOWS**

A summary of the net deferred outflows/(inflows) of resources, excluding those from changes in proportion and differences between employer contributions and proportionate share of contributions, as of June 30, 2020 to be recognized in pension expense in future years is presented below:

Year Ended June 30:	Main System	Judges	Law Enforcement With Prior Main System Service	Law Enforcement Without Prior Main System Service	Highway Patrolmen's Retirement System	Retirement Plan for Employees of Job Service North Dakota
2021	\$ 405,654,300	\$ 3,138,553	\$ 10,381,489	\$ 1,736,197	\$ 13,671,438	\$ 790,196
2022	350,487,980	3,421,547	9,589,539	1,173,311	14,013,115	517,517
2023	284,934,030	4,291,911	7,856,230	1,135,603	13,619,206	18,243
2024	320,944,132	2,139,227	7,321,585	1,268,950	13,150,967	377,743
2025	-	-	8,582,529	830,442	6,351,054	-
Thereafter	-	-	1,160,360	-	-	-
Total	<u>\$ 1,362,020,442</u>	<u>\$ 12,991,238</u>	<u>\$ 44,891,732</u>	<u>\$ 6,144,503</u>	<u>\$ 60,805,780</u>	<u>\$ 1,703,699</u>

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

The following presents the collective net pension liabilities calculated using discount rates of 4.64% (PERS), 4.09% (HPRS), and 4.25% (JSND), respectively, as well as what the collective net pension liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (3.64%, 3.09%, and 3.25%, respectively) or 1-percentage-point higher (5.64%, 5.09%, and 5.25%, respectively) than the current rate:

	Current Single Discount Rate		
	1% Decrease 3.64%	Assumption 4.64%	1% Increase 5.64%
Main	\$4,081,726,618	\$3,146,021,320	\$2,380,386,612
Judges	14,532,334	7,495,294	1,574,699
Law Enforcement with prior Main Service	92,614,515	65,547,901	44,147,496
Law Enforcement without prior Main Service	10,199,613	6,384,579	3,401,617
Total PERS	<u>\$4,199,073,080</u>	<u>\$3,225,449,094</u>	<u>\$2,429,510,424</u>

	Current Single Discount Rate		
	1% Decrease 3.09%	Assumption 4.09%	1% Increase 5.09%
Highway Patrol	\$ 127,280,387	\$ 96,044,891	\$ 71,396,917

	Current Single Discount Rate		
	1% Decrease 3.25%	Assumption 4.25%	1% Increase 5.25%
Job Service	\$ (24,661,696)	\$ (31,122,000)	\$ (36,644,740)

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
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**NOTE 8 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION**

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020. The supporting actuarial information is included in the June 30, 2020, 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 Doug Burgum  
The Legislative Assembly

Scott Miller, Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations and the total for all entities of the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total pension expense (specified column totals), included in the schedule of pension amounts by employer of the Public Employees Retirement System, the Highway Patrolmen's Retirement System, and the Retirement Plan for Employees of Job Services North Dakota (the Plans), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2020, and the related notes, and have issued a report thereon dated January 22, 2021.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
January 22, 2021