

**NORTH DAKOTA PUBLIC EMPLOYEES  
RETIREMENT SYSTEM**

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

**YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAcconnect.com](https://CLAcconnect.com)

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>SCHEDULE OF EMPLOYER ALLOCATIONS</b>	
<b>PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>	
<b>MAIN SYSTEM</b>	<b>4</b>
<b>JUDGES SYSTEM</b>	<b>14</b>
<b>LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM</b>	<b>15</b>
<b>LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM</b>	<b>16</b>
<b>HIGHWAY PATROLMEN'S RETIREMENT SYSTEM</b>	<b>16</b>
<b>RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA</b>	<b>16</b>
<b>SCHEDULE OF PENSION AMOUNTS BY EMPLOYER</b>	
<b>PUBLIC EMPLOYEES RETIREMENT SYSTEM</b>	
<b>MAIN SYSTEM</b>	<b>17</b>
<b>JUDGES SYSTEM</b>	<b>45</b>
<b>LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM</b>	<b>47</b>
<b>LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM</b>	<b>50</b>
<b>HIGHWAY PATROLMEN'S RETIREMENT SYSTEM</b>	<b>54</b>
<b>RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA</b>	<b>54</b>
<b>NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS BY EMPLOYER</b>	<b>56</b>
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>69</b>



## INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum  
The Legislative Assembly

Rebecca Fricke, Interim Executive Director  
North Dakota Public Employees Retirement System  
Bismarck, North Dakota

### Report on the Audit of the Schedules

#### ***Opinions***

We have audited the 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, 2023, 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, 2023 (specified column totals), included in the accompanying schedules of pension amounts by employer of the Plans, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expenses for the total of all participating entities for the Plans as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

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

Governor Doug Burgum  
The Legislative Assembly  
Rebecca Fricke, Interim Executive Director  
North Dakota Public Employees Retirement System

### ***Responsibilities of Management for the Schedules***

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

### ***Auditors' Responsibilities for the Audit of the Schedules***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer.

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

Governor Doug Burgum  
The Legislative Assembly  
Rebecca Fricke, Interim Executive Director  
North Dakota Public Employees Retirement System

**Other Matter**

We have audited, 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, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated February 1, 2024, expressed an unmodified opinion on those financial statements.

**Restriction on Use**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 1, 2024

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 180,683	0.014775%
City of Ashley	98,752	0.008075%
City of Beach	279,046	0.022819%
City of Belfield	230,652	0.018862%
City of Berthold	25,292	0.002068%
City of Beulah	714,395	0.058420%
City of Bottineau	553,260	0.045243%
City of Bowman	619,993	0.050700%
City of Burlington	201,039	0.016440%
City of Carrington	745,094	0.060930%
City of Carson	109,927	0.008989%
City of Cavalier	643,526	0.052624%
City of Cooperstown	134,696	0.011015%
City of Crosby	189,774	0.015519%
City of Devils Lake	1,844,870	0.150864%
City of Dickinson	6,146,406	0.502621%
City of Dodge	96,396	0.007883%
City of Drayton	233,996	0.019135%
City of Elgin	73,055	0.005974%
City of Ellendale	358,793	0.029340%
City of Emerado	109,566	0.008960%
City of Fargo	43,854,528	3.586196%
City of Finley	118,668	0.009704%
City of Glenburn	70,118	0.005734%
City of Grafton	1,392,890	0.113903%
City of Grand Forks	19,599,820	1.602771%
City of Granville	39,685	0.003245%
City of Grenora	115,337	0.009432%
City of Gwinner	176,933	0.014469%
City of Halliday	157,822	0.012906%
City of Hankinson	224,350	0.018346%
City of Harvey	618,582	0.050584%
City of Harwood	158,401	0.012953%
City of Hatton	51,207	0.004187%
City of Jamestown	5,865,285	0.479633%
City of Kenmare	153,277	0.012534%
City of Killdeer	589,201	0.048182%
City of Kindred	186,464	0.015248%
City of Kulm	91,309	0.007467%
City of Lakota	294,804	0.024108%
City of Lamoure	217,578	0.017792%
City of Larimore	162,436	0.013283%
City of Lidgerwood	90,480	0.007399%
City of Lincoln	313,651	0.025649%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Linton	\$ 288,807	0.023617%
City of Lisbon	322,363	0.026361%
City of Maddock	167,315	0.013682%
City of Mapleton	202,085	0.016525%
City of Mcclusky	32,084	0.002624%
City of Mcville	123,596	0.010107%
City of Medora	385,864	0.031554%
City of Michigan	62,283	0.005093%
City of Minot	11,156,202	0.912296%
City of Minto	99,245	0.008116%
City of Mohall	176,696	0.014449%
City of Mott	86,580	0.007080%
City of Napoleon	175,451	0.014347%
City of New England	110,684	0.009051%
City of New Rockford	217,382	0.017776%
City of New Salem	162,504	0.013289%
City of New Town	1,023,623	0.083707%
City of Northwood	316,617	0.025891%
City of Oakes	436,394	0.035686%
City of Park River	390,384	0.031924%
City of Pembina	106,663	0.008722%
City of Powers Lake	44,009	0.003599%
City of Ray	244,812	0.020019%
City of Regent	63,516	0.005194%
City of Rhame	54,053	0.004420%
City of Richardton	94,430	0.007722%
City of Rolette	77,216	0.006314%
City of Rolla	253,816	0.020756%
City of Rugby	559,996	0.045794%
City of Sawyer	63,417	0.005186%
City of Sherwood	36,938	0.003021%
City of Stanley	806,334	0.065938%
City of Surrey	230,654	0.018862%
City of Thompson	157,613	0.012889%
City of Tioga	1,210,927	0.099023%
City of Towner	121,647	0.009948%
City of Underwood	55,451	0.004534%
City of Valley City	675,750	0.055259%
City of Velva	203,771	0.016663%
City of Wahpeton	2,900,609	0.237197%
City of Walhalla	349,482	0.028579%
City of Watford City	3,006,516	0.245857%
City of West Fargo	12,801,811	1.046866%
City of Westhope	93,993	0.007686%
City of Williston	13,061,646	1.068114%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Wilton	\$ 157,903	0.012912%
City of Wishek	273,694	0.022381%
Adams County	624,774	0.051091%
Barnes County	2,559,167	0.209275%
Benson County	1,312,473	0.107327%
Billings County	5,171,482	0.422897%
Bottineau County	3,813,563	0.311853%
Bowman County	1,158,951	0.094773%
Burke County	1,691,502	0.138322%
Burleigh County	19,848,252	1.623087%
Cass County	17,995,943	1.471615%
Cavalier County	3,449,496	0.282082%
Dickey County	1,567,133	0.128152%
Divide County	2,320,937	0.189794%
Dunn County	4,680,462	0.382744%
Eddy County	923,351	0.075507%
Emmons County	2,544,846	0.208104%
Foster County	1,053,493	0.086149%
Golden Valley County	1,147,627	0.093847%
Grand Forks County	16,586,965	1.356396%
Grant County	1,140,890	0.093296%
Griggs County	637,950	0.052168%
Hettinger County	1,083,228	0.088581%
Lamoure County	2,014,102	0.164703%
Logan County	616,876	0.050445%
Mchenry County	1,275,236	0.104282%
Mcintosh County	813,121	0.066493%
Mckenzie County	9,150,378	0.748270%
Mclean County	4,162,914	0.340421%
Mercer County	3,673,125	0.300369%
Morton County	7,094,459	0.580148%
Mountrail County	8,217,771	0.672007%
Nelson County	1,790,522	0.146420%
Oliver County	910,316	0.074441%
Pembina County	2,891,976	0.236491%
Pierce County	2,048,550	0.167520%
Ramsey County	5,435,872	0.444517%
Ransom County	2,127,752	0.173997%
Renville County	1,037,953	0.084878%
Richland County	7,680,781	0.628094%
Rolette County	1,160,774	0.094922%
Sargent County	975,237	0.079750%
Sheridan County	710,157	0.058073%
Slope County	1,111,106	0.090860%
Stark County	4,101,601	0.335408%

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Steele County	\$ 821,184	0.067152%
Stutsman County	8,038,545	0.657350%
Towner County	1,408,257	0.115160%
Traill County	4,119,011	0.336831%
Walsh County	2,221,124	0.181632%
Ward County	10,246,476	0.837904%
Wells County	1,988,605	0.162618%
Williams County	13,539,268	1.107171%
Cavalier County Health Dist	190,526	0.015580%
Central Valley Health Unit	1,317,952	0.107775%
City-County Health District	856,911	0.070074%
Custer Health Unit	1,500,968	0.122741%
Dickey County Health District	235,120	0.019227%
Emmons County Public Health	194,233	0.015883%
First District Health Unit	2,468,652	0.201874%
Garrison Diversion Conservancy District	2,204,269	0.180254%
Kidder County District Health Unit	102,779	0.008405%
Lake Region District Health Unit	1,086,833	0.088876%
McIntosh District Health Unit	136,046	0.011125%
Nelson-Griggs District Health Unit	220,464	0.018028%
Rolette County Public Health	766,657	0.062693%
Sargent County District Health Unit	175,859	0.014381%
Southwestern District Health Unit	1,529,642	0.125086%
Towner County Public Health Unit	186,410	0.015244%
Traill District Health Unit	179,186	0.014653%
Upper Missouri Health Unit	1,523,915	0.124618%
Walsh County Health District	391,852	0.032044%
Wells County Dist Health Unit	268,750	0.021977%
Agassiz Water Users District	199,572	0.016320%
Barnes County Soil Conservation District	75,968	0.006212%
Bowman City Park Board	158,908	0.012995%
Burleigh County Council On Aging	1,054,500	0.086232%
Burleigh County Soil Conservation District	280,985	0.022977%
Carnegie Regional Library	68,349	0.005589%
Cass County Soil Conservation District	248,010	0.020281%
Cass County Water Resource District	240,772	0.019689%
Cavalier County Job Development Authority	56,066	0.004585%
Central Plains Water District	302,094	0.024704%
City of Bottineau Park Board	153,072	0.012517%
Consolidated Waste Ltd	163,866	0.013400%
Devils Lake Park Board	365,147	0.029860%
Dunseith Community Nursing Home	1,279,338	0.104618%
Eddy County Soil Conservation District	41,440	0.003389%
Fargo Park District	5,755,091	0.470621%
Foster County Soil Conservation District	95,991	0.007850%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Grafton Park District	\$ 153,245	0.012532%
Grand Forks County Water Resource District	115,559	0.009450%
Grand Forks Park District	2,571,050	0.210247%
Grand Forks Public Library	1,035,354	0.084666%
Grand Forks-E Grand Forks Metropolitan Planning	261,387	0.021375%
Greater Ramsey Water District	334,192	0.027328%
Griggs County Public Library	35,012	0.002863%
James River Soil Conservation District	88,045	0.007200%
James River Valley Library System	417,465	0.034138%
Jamestown Parks And Recreation District	980,187	0.080155%
Jamestown Regional Airport	271,433	0.022196%
Kindred Park District	64,065	0.005239%
Lake Metigoshe Recreation Service District	183,474	0.015004%
Logan County Soil Conservation District	75,062	0.006138%
Mercer County Soil Conservation District	98,883	0.008086%
Minot Park District	2,294,493	0.187632%
Municipal Airport Authority of the City of Fargo	1,224,054	0.100097%
North Central Soil Conservation District	44,420	0.003632%
North Dakota Firefighters Association	206,346	0.016874%
Park District - City of New Rockford	52,578	0.004300%
R & T Water Supply Commerce Authority	610,275	0.049905%
Ramsey County Housing Authority	232,445	0.019008%
Ramsey County Soil Conservation District	98,640	0.008066%
Ramsey County Water Resource District	35,232	0.002881%
Ransom County Soil Cons Dist	122,422	0.010011%
Rolette County Soil Conservation District	43,024	0.003518%
Sheridan County Soil Conservation District	45,760	0.003742%
Southeast Region Career & Technology Center	151,307	0.012373%
Southeast Water Users District	570,289	0.046635%
Southwest Water Authority	3,106,585	0.254040%
Stark County Council on Aging/Elder Care	887,293	0.072558%
Stutsman County Housing Authority	467,699	0.038246%
Tioga Park District	74,726	0.006111%
Trails County Job Development Authority	121,007	0.009895%
Trails County Water Resource District	50,100	0.004097%
Tri-Cities Joint Job Development Authority	170,101	0.013910%
Valley City Park District	608,299	0.049744%
Wahpeton Park Board	599,768	0.049046%
Walsh County Housing Authority	31,332	0.002562%
Walsh County Water Resource District	68,761	0.005623%
Ward County Water Resource District	41,868	0.003424%
Watford City Park District	1,464,009	0.119719%
West Fargo Park District	1,642,918	0.134349%
Western & Central Stark Soil Conservation District	155,369	0.012705%
Western Area Water Supply Authority	910,411	0.074449%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Williams County Soil Conservation District	\$ 278,952	0.022811%
Williston Housing Authority	352,158	0.028798%
Anamoose Public School District #14	220,242	0.018010%
Apple Creek Elementary School	94,375	0.007717%
Beach Public School District #3	829,477	0.067830%
Belcourt School District #7	6,031,658	0.493238%
Belfield Public School #13	323,462	0.026451%
Beulah Public School #27	1,232,924	0.100822%
Billings County School District	404,745	0.033098%
Bismarck Public Schools	32,069,220	2.622454%
Bottineau Public School	1,481,083	0.121115%
Bowman County School District #1	907,176	0.074184%
Burke Central School	133,408	0.010909%
Burleigh County Special Education Unit	66,441	0.005433%
Carrington School District #49	752,980	0.061575%
Cavalier Public Schools	731,931	0.059854%
Center Stanton Public School	243,760	0.019933%
Central Cass Public School District #7	1,455,424	0.119017%
Central Regional Education Association	879,998	0.071962%
Dakota Prairie Public School	660,434	0.054007%
Devils Lake Public School	3,112,033	0.254486%
Dickinson Public Schools	8,531,523	0.697664%
Divide County School Dist #1	951,517	0.077810%
Drake Public School District	231,942	0.018967%
Drayton Public School #19	555,530	0.045428%
Dunseith School District #1	2,321,408	0.189833%
East Central Special Education Unit	619,133	0.050629%
Elgin/New Leipzig Public School	196,398	0.016060%
Ellendale Public School District #40	500,095	0.040895%
Enderlin Area School District #24	547,508	0.044772%
Fairmount Public School	194,373	0.015895%
Fargo Public Schools	28,529,622	2.333004%
Fort Totten School District # 30	385,191	0.031499%
Garrison Public School District #51	576,083	0.047109%
Glen Ullin Public School #48	343,530	0.028092%
Glenburn School District	387,226	0.031665%
Grafton Public School District #3	1,396,576	0.114205%
Great Northwest Education Cooperative	57,055	0.004666%
Harvey Public School Dist #38	691,689	0.056563%
Hazen Public School District #3	740,502	0.060554%
Hillsboro Public School	595,014	0.048657%
James River Multidistrict Special Education Unit	581,043	0.047515%
Jamestown Public School District #1	3,236,490	0.264663%
Kenmare Public School District #28	542,535	0.044366%
Killdeer Public School #16	1,307,028	0.106882%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Kindred Public School District #2	\$ 908,477	0.074291%
Kulm Public School District #7	270,013	0.022080%
Lake Region Special Education Unit	550,488	0.045016%
Lakota Public School District # 66	306,942	0.025100%
Lamoure School District #8	453,880	0.037116%
Larimore Public School District #44	605,027	0.049476%
Leeds Public School District 6	217,712	0.017803%
Lewis & Clark Public Schools	1,024,849	0.083807%
Lidgerwood Public School	409,073	0.033452%
Linton Public School District #36	488,551	0.039951%
Lisbon Public School	929,742	0.076029%
Lonetree Special Education Unit	22,176	0.001813%
Mandan Public School District #1	9,995,483	0.817379%
Mandaree Public School #36	1,188,585	0.097196%
Manvel Public School	353,466	0.028905%
Maple Valley School District	331,786	0.027132%
Mapleton Public School	366,390	0.029961%
Max Public School	397,321	0.032491%
Mccusky Public Schools	255,811	0.020919%
Mckenzie Cty Public School #1	3,725,596	0.304660%
Medina Public School District #3	479,338	0.039198%
Midkota School	364,655	0.029820%
Midway Public School District #128	374,521	0.030626%
Milnor Public School District #2	517,296	0.042302%
Minot Public School District #1	19,318,476	1.579765%
Minto Public School District #20	550,811	0.045042%
Mohall Lansford Sherwood School	573,933	0.046933%
Mott/Regent School Dist #1	477,231	0.039025%
Mt Pleasant School Dist #4	550,617	0.045027%
Napoleon Public School District #2	324,533	0.026539%
Nedrose Public School	831,081	0.067961%
New Rockford Sheyenne Public School	380,189	0.031090%
New Salem Almont School District #49	648,730	0.053050%
New Town Public School District	2,464,462	0.201531%
Newburg United Public School	343,163	0.028062%
North Border School District # 100	726,768	0.059431%
North Sargent School District #3	397,223	0.032483%
North Valley Career & Technology Center	243,389	0.019903%
Northern Cass School District # 97	851,763	0.069653%
Northern Plains Special Ed Unit	158,303	0.012945%
Oakes Public Schools	677,043	0.055365%
Oberon Public School #16	306,917	0.025098%
Oliver-Mercer Special Education Unit	467,923	0.038264%
Park River Area School District	640,138	0.052347%
Peace Garden Special Services	505,522	0.041339%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Pembina Special Education Cooperative	\$ 81,766	0.006686%
Pingree-Buchanan School District	217,228	0.017764%
Richland School District # 44	476,479	0.038964%
Rolette Public School	230,140	0.018820%
Rugby Public School District #5	948,957	0.077601%
Rural Cass Special Education Unit	295,704	0.024181%
Sargent Central Public School District #6	314,154	0.025690%
Sawyer Public School	258,570	0.021145%
Sheyenne Valley Career And Tech Center	151,166	0.012362%
Sheyenne Valley Special Education Unit	757,652	0.061957%
Solen Public School Dist #3	646,763	0.052889%
Souris Valley Special Services	489,247	0.040008%
South Central Prairie Special Education Unit	189,519	0.015498%
South East Education Cooperative	1,685,331	0.137818%
South Heart Public School District #9	441,384	0.036094%
South Prairie School District #70	872,898	0.071381%
St John School District #3	1,181,597	0.096625%
Stanley Community Public School District # 2	1,798,703	0.147089%
Surrey Schools	719,058	0.058801%
Sw Special Education Unit	81,367	0.006654%
Sweet Briar School District # 17	10,000	0.000818%
Tgu School District #60	2,063,179	0.168716%
Thompson Public School	569,285	0.046553%
Tioga Public School District #15	1,129,139	0.092335%
Turtle Lake Mercer School District #72	507,555	0.041505%
Underwood School District #8	605,040	0.049477%
United Public School District # 7	1,201,073	0.098218%
Valley City Public School	1,210,003	0.098948%
Velva Public School	525,232	0.042951%
Wahpeton Public School District 37	1,862,927	0.152340%
Warwick Public School	670,456	0.054826%
Washburn Public School	598,472	0.048940%
West Fargo Public School #6	21,250,610	1.737765%
West River Student Services	206,508	0.016887%
Westhope Public School #17	367,940	0.030088%
White Shield School Dist #85	1,306,858	0.106868%
Williston Basin School District #7	10,504,301	0.858987%
Wilmac Multidistrict Special Education Unit	1,291,293	0.105595%
Wilton Public School District	443,333	0.036253%
Yellowstone School District # 14	316,798	0.025906%
Zeeland Public Schools	76,812	0.006281%
Attorney General's office	11,692,755	0.956173%
Bank of North Dakota	11,091,744	0.907025%
Beef Commission	122,312	0.010002%
Bismarck State College	5,445,681	0.445320%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Board of Medical Examiners	\$ 342,930	0.028043%
Board of Pharmacy	288,627	0.023602%
Central Services	1,449,769	0.118555%
Department of Transportation	64,037,543	5.236658%
Dickinson State University	2,180,298	0.178293%
Education Standards & Practice	546,433	0.044684%
Electrical Board	2,007,507	0.164163%
Housing Finance Agency	3,153,069	0.257842%
Information Technology Dept	37,135,069	3.036713%
Insurance Department	2,430,474	0.198752%
Job Service North Dakota	8,876,355	0.725862%
Lake Region State College	2,342,270	0.191539%
Land Department	2,129,114	0.174108%
Legislative Council	3,633,343	0.297116%
Mayville State University	2,736,928	0.223812%
Mill & Elevator Association	9,874,211	0.807462%
Minot State University	5,632,154	0.460568%
ND Board of Nursing	845,633	0.069151%
ND Public Employees Retirement System	2,002,691	0.163770%
ND Soybean Council	342,943	0.028044%
ND St College of Science	5,617,617	0.459380%
ND State Board of Accountancy	127,997	0.010467%
ND State Board of Cosmetology	62,733	0.005130%
ND State Plumbing Board	431,915	0.035320%
ND System Information Technology Services	2,407,402	0.196865%
ND University System office	1,100,312	0.089978%
North Dakota State Board of Dental Examiners	115,412	0.009438%
North Dakota State University	34,473,651	2.819076%
office of Management & Budget	3,349,116	0.273873%
Public Finance Authority	217,500	0.017786%
Real Estate Commission	253,235	0.020708%
Retirement & Investment office	2,623,315	0.214521%
Rough Rider Industries	1,580,302	0.129229%
State Auditor's office	3,934,356	0.321731%
State Board of Law Examiners	369,696	0.030232%
State Fair Association	1,206,826	0.098688%
University of North Dakota	43,714,898	3.574777%
Valley City State University	2,270,033	0.185632%
Williston State College	1,048,935	0.085776%
Workforce Safety & Insurance	15,801,634	1.292176%
Adjutant General ND National Guard	10,864,565	0.888448%
Aeronautics Commission	516,058	0.042201%
Career & Technical Education	2,228,513	0.182236%
Commission On Legal Counsel For Indigents	2,535,874	0.207371%
Department of Commerce	4,685,503	0.383156%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Department of Corrections And Rehabilitation	\$ 8,582,324	0.701818%
Department of Corrections Transitional Services	2,593,725	0.212101%
Department of Financial Institutions	2,368,393	0.193675%
Department of Human Services	91,019,126	7.443071%
Dept of Agriculture	4,836,592	0.395511%
Facility Management	1,642,430	0.134309%
Field Services Division	8,700,524	0.711484%
Game & Fish Department	12,244,788	1.001315%
Governor's office	1,363,824	0.111526%
Heart River Correctional Center	1,164,334	0.095213%
Highway Patrol	1,947,952	0.159293%
Historical Society	4,848,670	0.396499%
Indian Affairs Commission	290,726	0.023774%
Industrial Commission	7,404,077	0.605467%
James River Correctional Ctr	8,011,577	0.655145%
Juvenile Services - DOCR	1,878,517	0.153615%
Life Skills and Transition Center	11,922,454	0.974956%
Mental Health	9,908,177	0.810239%
Milk Marketing Board	109,020	0.008915%
ND Barley Council	153,002	0.012512%
ND Corn Utilization Council	250,316	0.020470%
ND Council On The Arts	337,698	0.027615%
ND Department of Health	14,418,797	1.179094%
ND Department of Labor	644,313	0.052689%
ND Oilseed Council	36,802	0.003009%
ND Securities Department	585,207	0.047855%
ND State Library	1,238,623	0.101288%
ND Supreme Court	20,192,915	1.651272%
ND Veterans Home	4,827,738	0.394787%
ND Wheat Commission	511,090	0.041794%
ND Youth Correctional Center	2,480,169	0.202815%
North Dakota State Hospital	15,420,442	1.261004%
office of Administrative Hearings	476,513	0.038967%
Parks & Recreation Department	4,164,015	0.340512%
Protection & Advocacy Project	1,879,749	0.153716%
Public Instruction	4,866,402	0.397949%
Public Service Commission	2,966,164	0.242557%
Racing Commission	141,525	0.011573%
School For The Blind	916,523	0.074948%
SCHOOL FOR THE DEAF	1,184,942	0.096898%
Secretary of State	1,671,750	0.136707%
State Penitentiary	11,023,485	0.901443%
State Seed Department	1,564,518	0.127938%
State Treasurer's office	507,364	0.041490%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Tax Department	\$ 6,350,191	0.519286%
Veterans Affairs Department	516,153	0.042208%
Water Commission	6,656,312	0.544319%
<b>Total:</b>	<b>\$ 1,222,870,515</b>	<b>100.000000%</b>

**JUDGES SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	<b>\$ 8,954,750</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 (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**LAW ENFORCEMENT WITH PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Bowman	\$ 178,294	0.249170%
City of Burlington	189,030	0.264174%
City of Cavalier	171,664	0.239905%
City of Ellendale	113,649	0.158827%
City of Grafton	459,615	0.642323%
City of Grand Forks	11,615,084	16.232368%
City of Killdeer	335,649	0.469078%
City of Lincoln	443,369	0.619619%
City of Oakes	205,818	0.287636%
City of Powers Lake	103,736	0.144974%
City of Surrey	148,536	0.207583%
City of Thompson	63,033	0.088090%
City of Watford City	1,922,976	2.687407%
City of West Fargo	5,572,309	7.787440%
City of Williston	10,998,177	15.370225%
Adams County	286,717	0.400694%
Benson County	193,891	0.270967%
Billings County	651,918	0.911072%
Bowman County	157,249	0.219759%
Cass County	9,531,981	13.321180%
Dunn County	1,560,063	2.180227%
Foster County	189,868	0.265345%
Griggs County	115,246	0.161059%
Mckenzie County	4,104,089	5.735566%
Mclean County	1,287,921	1.799902%
Renville County	351,148	0.490738%
Slope County	64,890	0.090685%
Stark County	2,007,823	2.805982%
Towner County	269,496	0.376627%
Walsh County	890,948	1.245122%
Ward County	4,088,418	5.713666%
Wells County	170,509	0.238291%
Williams County	6,156,637	8.604053%
Bismarck Rural Fire Protection	893,830	1.249150%
Minot Rural Fire Department	286,589	0.400515%
Attorney General's office	4,868,311	6.803585%
Adjutant General ND National Guard	906,599	1.266995%
<b>Total:</b>	<b>\$ 71,555,080</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 (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**LAW ENFORCEMENT WITHOUT PRIOR  
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Berthold	\$ 35,944	0.241303%
City of Beulah	329,162	2.209768%
City of Devils Lake	1,261,649	8.469847%
City of Dickinson	4,230,005	28.397355%
City of Garrison	118,277	0.794031%
City of Mandan	2,912,802	19.554557%
City of Rolette	89,003	0.597505%
City of Valley City	758,620	5.092855%
Barnes County	1,054,997	7.082527%
Morton County	2,270,134	15.240124%
Rolette County	953,593	6.401770%
Sargent County	327,613	2.199369%
Municipal Airport Authority of the City of Fargo	553,972	3.718988%
<b>Total:</b>	<b>\$ 14,895,771</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>\$ 11,991,087</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>\$ 61,404</b>	<b>100.000000%</b>

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM

Deferred Outflows of Resources

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
City of Alexander	\$ 284,899	\$ 9,274	\$ 157,097	\$ 7,475	\$ 19,914	\$ 193,760
City of Ashley	155,706	5,070	85,858	4,085	3,287	98,300
City of Beach	440,008	14,324	242,626	11,545	10,632	279,127
City of Belfield	363,707	11,840	200,552	9,543	172,779	394,714
City of Berthold	39,876	1,298	21,988	1,046	16,343	40,675
City of Beulah	1,126,485	36,670	621,157	29,557	293,509	980,893
City of Bottineau	872,399	28,399	481,051	22,890	32,976	565,316
City of Bowman	977,624	31,827	539,073	25,651	8,069	604,620
City of Burlington	317,005	10,319	174,800	8,318	18,150	211,587
City of Carrington	1,174,884	38,246	647,845	30,827	131,779	848,697
City of Carson	173,331	5,641	95,577	4,548	29,050	134,816
City of Cavalier	1,014,724	33,033	559,530	26,625	98,992	718,180
City of Cooperstown	212,397	6,914	117,118	5,573	25,565	155,170
City of Crosby	299,245	9,741	165,007	7,852	30,687	213,287
City of Devils Lake	2,909,039	94,699	1,604,078	76,328	378,573	2,153,678
City of Dickinson	9,691,801	315,500	5,344,173	254,295	1,477,668	7,391,636
City of Dodge	152,004	4,949	83,817	3,988	27,398	120,152
City of Drayton	368,971	12,011	203,455	9,681	161,499	386,646
City of Elgin	115,194	3,750	63,519	3,022	4,198	74,489
City of Ellendale	565,749	18,417	311,961	14,844	36,571	381,793
City of Emerado	172,771	5,625	95,268	4,533	25,002	130,428
City of Fargo	69,150,909	2,251,087	38,130,621	1,814,395	4,557,099	46,753,202
City of Fessenden	-	-	-	-	74	74
City of Finley	187,118	6,091	103,179	4,910	34,553	148,733
City of Glenburn	110,566	3,599	60,967	2,901	62,914	130,381
City of Grafton	2,196,337	71,498	1,211,086	57,628	54,682	1,394,894
City of Grand Forks	30,905,469	1,006,073	17,041,638	810,904	935,597	19,794,212
City of Granville	62,572	2,036	34,503	1,642	53,292	91,473
City of Grenora	181,873	5,920	100,287	4,772	14,885	125,864
City of Gwinner	278,999	9,083	153,843	7,320	4,364	174,610
City of Halliday	248,860	8,100	137,224	6,530	14,544	166,398
City of Hankinson	353,757	11,516	195,066	9,282	29,592	245,456
City of Harvey	975,387	31,753	537,840	25,592	64,670	659,855

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
City of Alexander	\$ 1,571	\$ 216,246	\$ 5,237	\$ 223,054	\$ 23,389	\$ 7,281	\$ 30,670	
City of Ashley	859	118,185	51,547	170,591	12,782	(17,676)	(4,894)	
City of Beach	2,427	333,977	37,608	374,012	36,120	11,777	47,897	
City of Belfield	2,006	276,063	131,443	409,512	29,859	(39,082)	(9,223)	
City of Berthold	220	30,267	39,918	70,405	3,274	(5,246)	(1,972)	
City of Beulah	6,212	855,031	-	861,243	92,475	181,290	273,765	
City of Bottineau	4,811	662,173	75,134	742,118	71,619	29,049	100,668	
City of Bowman	5,392	742,041	101,145	848,578	80,253	(37,575)	42,678	
City of Burlington	1,748	240,615	6,674	249,037	26,024	(2,521)	23,503	
City of Carrington	6,479	891,767	38,427	936,673	96,449	9,913	106,362	
City of Carson	956	131,562	819	133,337	14,232	8,496	22,728	
City of Cavalier	5,596	770,201	2,738	778,535	83,301	36,153	119,454	
City of Cooperstown	1,171	161,215	103,022	265,408	17,437	(24,475)	(7,038)	
City of Crosby	1,650	227,135	42,726	271,511	24,565	(4,052)	20,513	
City of Devils Lake	16,043	2,208,034	3,274	2,227,351	238,810	170,304	409,114	
City of Dickinson	53,450	7,356,323	-	7,409,773	795,621	1,320,803	2,116,424	
City of Dodge	838	115,375	1,982	118,195	12,477	15,140	27,617	
City of Drayton	2,035	280,058	73,932	356,025	30,290	(37)	30,253	
City of Elgin	635	87,435	8,214	96,284	9,457	(1,523)	7,934	
City of Ellendale	3,120	429,418	34,939	467,477	46,444	(10,066)	36,378	
City of Emerado	953	131,138	14,283	146,374	14,182	4,312	18,494	
City of Fargo	381,363	52,487,295	286,701	53,155,359	5,676,748	1,756,905	7,433,653	
City of Fessenden	-	-	9,833	9,833	-	(10,561)	(10,561)	
City of Finley	1,032	142,027	3,559	146,618	15,359	9,009	24,368	
City of Glenburn	610	83,922	35,390	119,922	9,078	4,390	13,468	
City of Grafton	12,113	1,667,076	432,845	2,112,034	180,303	(153,765)	26,538	
City of Grand Forks	170,442	23,458,036	5,019,172	28,647,650	2,537,097	(2,174,510)	362,587	
City of Granville	345	47,494	53,021	100,860	5,138	1,829	6,967	
City of Grenora	1,003	138,046	12,485	151,534	14,930	18,941	33,871	
City of Gwinner	1,539	211,767	11,192	224,498	22,903	(1,087)	21,816	
City of Halliday	1,372	188,891	744	191,007	20,429	4,919	25,348	
City of Hankinson	1,951	268,511	63,639	334,101	29,042	(10,464)	18,578	
City of Harvey	5,379	740,344	77,623	823,346	80,071	(14,170)	65,901	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
City of Harwood	249,767	8,130	137,724	6,553	73,034	225,441
City of Hatton	80,736	2,629	44,519	2,118	9,291	58,557
City of Jamestown	9,248,535	301,070	5,099,750	242,665	140,126	5,783,611
City of Kenmare	241,687	7,869	133,269	6,341	16,260	163,739
City of Killdeer	929,071	30,245	512,300	24,377	110,692	677,614
City of Kindred	294,020	9,572	162,126	7,715	64,293	243,706
City of Kulm	143,983	4,687	79,394	3,778	2,152	90,011
City of Lakota	464,863	15,133	256,331	12,197	57,148	340,809
City of Lamoure	343,075	11,168	189,175	9,002	57,016	266,361
City of Larimore	256,130	8,338	141,233	6,720	10,137	166,428
City of Lidgerwood	142,671	4,645	78,671	3,743	4,249	91,308
City of Lincoln	494,577	16,101	272,716	12,977	78,164	379,958
City of Linton	455,395	14,824	251,110	11,949	9,172	287,055
City of Lisbon	508,307	16,548	280,286	13,337	59,632	369,803
City of Maddock	263,823	8,589	145,475	6,922	48,543	209,529
City of Mapleton	318,644	10,373	175,704	8,361	81,764	276,202
City of Mcclusky	50,597	1,647	27,900	1,328	30,164	61,039
City of Mcville	194,888	6,342	107,464	5,114	16,099	135,019
City of Medora	608,441	19,808	335,501	15,964	150,580	521,853
City of Michigan	98,206	3,197	54,152	2,577	2,856	62,782
City of Minot	17,591,369	572,656	9,700,087	461,566	5,008,232	15,742,541
City of Minto	156,497	5,095	86,294	4,106	16,122	111,617
City of Mohall	278,613	9,069	153,631	7,310	3,006	173,016
City of Mott	136,520	4,444	75,279	3,582	3,192	86,497
City of Napoleon	276,646	9,006	152,546	7,259	251	169,062
City of Neche	-	-	-	-	37	37
City of New England	174,526	5,681	96,236	4,579	430	106,926
City of New Leipzig	-	-	-	-	676	676
City of New Rockford	342,766	11,157	189,005	8,994	1,690	210,846
City of New Salem	256,245	8,343	141,297	6,723	44,007	200,370
City of New Town	1,614,082	52,543	890,024	42,351	6,828	991,746
City of Northwood	499,244	16,253	275,289	13,099	29,067	333,708
City of Oakes	688,116	22,402	379,435	18,055	27,037	446,929

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)							
Deferred Inflows of Resources					Pension Expense (Income)		
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
City of Harwood	1,377	189,579	54,664	245,620	20,505	950	21,455
City of Hatton	445	61,281	25,950	87,676	6,627	(10,727)	(4,100)
City of Jamestown	51,005	7,019,873	331,754	7,402,632	759,233	(44,677)	714,556
City of Kenmare	1,333	183,447	155,064	339,844	19,840	(43,760)	(23,920)
City of Killdeer	5,124	705,188	589,091	1,299,403	76,269	(163,134)	(86,865)
City of Kindred	1,622	223,169	641	225,432	24,136	44,300	68,436
City of Kulm	794	109,286	3,775	113,855	11,820	(273)	11,547
City of Lakota	2,564	352,843	3,188	358,595	38,163	14,859	53,022
City of Lamoure	1,892	260,402	4,543	266,837	28,164	18,852	47,016
City of Larimore	1,413	194,409	54,921	250,743	21,028	(787)	20,241
City of Lidgerwood	787	108,291	347	109,425	11,712	1,717	13,429
City of Lincoln	2,728	375,397	111,422	489,547	40,600	(48,515)	(7,915)
City of Linton	2,511	345,657	-	348,168	37,384	5,650	43,034
City of Lisbon	2,803	385,818	368,417	757,038	41,726	(82,279)	(40,553)
City of Maddock	1,455	200,249	12,814	214,518	21,656	9,489	31,145
City of Mapleton	1,757	241,859	39,627	283,243	26,157	17,531	43,688
City of McClusky	279	38,405	23,454	62,138	4,154	(1,501)	2,653
City of Mcville	1,075	147,925	5,862	154,862	16,000	248	16,248
City of Medora	3,356	461,822	12,747	477,925	49,949	37,100	87,049
City of Michigan	542	74,541	9,428	84,511	8,061	(2,344)	5,717
City of Minot	97,015	13,352,296	-	13,449,311	1,444,114	2,839,294	4,283,408
City of Minto	863	118,785	10,200	129,848	12,847	3,285	16,132
City of Mohall	1,537	211,474	16,174	229,185	22,872	(3,833)	19,039
City of Mott	753	103,622	65,905	170,280	11,207	(18,278)	(7,071)
City of Napoleon	1,526	209,982	11,891	223,399	22,711	1,492	24,203
City of Neche	-	-	41,291	41,291	-	(16,178)	(16,178)
City of New England	962	132,470	4,661	138,093	14,327	(2,081)	12,246
City of New Leipzig	-	-	23,518	23,518	-	(11,514)	(11,514)
City of New Rockford	1,890	260,168	19,263	281,321	28,140	(9,292)	18,848
City of New Salem	1,413	194,497	11,238	207,148	21,035	8,374	29,409
City of New Town	8,902	1,225,129	336,229	1,570,260	132,504	(86,288)	46,216
City of Northwood	2,753	378,939	5,835	387,527	40,983	7,861	48,844
City of Oakes	3,795	522,298	280,797	806,890	56,488	(90,701)	(34,213)

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
City of Park River	615,575	20,039	339,435	16,152	-	375,626
City of Pembina	168,182	5,475	92,738	4,413	133,856	236,482
City of Powers Lake	69,398	2,259	38,267	1,821	639	42,986
City of Ray	386,017	12,567	212,854	10,128	27,481	263,030
City of Regent	100,153	3,260	55,226	2,628	10,424	71,538
City of Rhame	85,229	2,774	46,996	2,236	13,156	65,162
City of Richardton	148,900	4,847	82,105	3,907	92,028	182,887
City of Rolette	121,750	3,964	67,134	3,194	104,097	178,389
City of Rolla	400,228	13,029	220,690	10,501	115,809	360,029
City of Rugby	883,024	28,745	486,910	23,169	8,136	546,960
City of Sawyer	99,999	3,255	55,141	2,624	86,294	147,314
City of Scranton	-	-	-	-	-	-
City of Sherwood	58,253	1,897	32,121	1,528	33,557	69,103
City of Stanley	1,271,451	41,390	701,093	33,361	20,637	796,481
City of Surrey	363,707	11,840	200,552	9,543	115,855	337,790
City of Thompson	248,532	8,090	137,044	6,521	6,577	158,232
City of Tioga	1,909,413	62,157	1,052,873	50,100	100,096	1,265,226
City of Towner	191,823	6,245	105,773	5,033	8,158	125,209
City of Underwood	\$87,427	2,846	48,208	2,294	3,871	57,219
City of Valley City	1,065,533	34,687	587,547	27,958	643,366	1,293,558
City of Velva	321,305	10,459	177,171	8,430	11,594	207,654
City of Wahpeton	4,573,757	148,891	2,522,023	120,007	167,330	2,958,251
City of Walhalla	551,075	17,940	303,869	14,459	54,354	390,622
City of Watford City	4,740,743	154,327	2,614,101	124,389	218,759	3,111,576
City of West Fargo	20,186,218	657,127	11,130,917	529,650	3,314,843	15,632,537
City of Westhope	148,205	4,825	81,722	3,889	40,141	130,577
City of Williston	20,595,933	670,465	11,356,839	540,400	670,421	13,238,125
City of Wilton	248,976	8,105	137,288	6,533	17,376	169,302
City of Wishek	431,562	14,050	237,968	11,323	3,732	267,073
Adams County	985,163	32,069	543,231	25,849	260	601,409
Barnes County	4,035,350	131,365	2,225,139	105,880	150,624	2,613,008
Benson County	2,069,535	67,370	1,141,166	54,301	6,813	1,269,650
Billings County	8,154,521	265,457	4,496,499	213,960	616,594	5,592,510

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
City of Park River	3,395	467,237	163,442	634,074	50,533	(52,629)	(2,096)	
City of Pembina	928	127,655	72,802	201,385	13,807	9,578	23,385	
City of Powers Lake	383	52,675	2,178	55,236	5,698	(476)	5,222	
City of Ray	2,129	292,997	1,281	296,407	31,690	10,763	42,453	
City of Regent	552	76,019	286	76,857	8,222	3,035	11,257	
City of Rhame	470	64,691	28,490	93,651	6,998	(5,024)	1,974	
City of Richardton	821	113,019	53,476	167,316	12,224	22,252	34,476	
City of Rolette	671	92,411	-	93,082	9,994	30,134	40,128	
City of Rolla	2,207	303,783	389,899	695,889	32,855	(87,990)	(55,135)	
City of Rugby	4,870	670,238	166,178	841,286	72,490	(57,358)	15,132	
City of Sawyer	551	75,902	-	76,453	8,209	24,981	33,190	
City of Scranton	-	-	-	-	-	-	-	
City of Sherwood	321	44,215	24,100	68,636	4,783	(417)	4,366	
City of Stanley	7,012	965,064	169,665	1,141,741	104,376	(49,264)	55,112	
City of Surrey	2,006	276,063	83,168	361,237	29,857	(38,025)	(8,168)	
City of Thompson	1,371	188,642	418	190,431	20,402	2,565	22,967	
City of Tioga	10,530	1,449,293	25,656	1,485,479	156,747	44,622	201,369	
City of Towner	1,058	145,598	3,449	150,105	15,746	4,847	20,593	
City of Underwood	482	66,359	64,654	131,495	7,177	(16,687)	(9,510)	
City of Valley City	5,876	808,767	-	814,643	87,472	229,733	317,205	
City of Velva	1,772	243,878	19,856	265,506	26,377	14,169	40,546	
City of Wahpeton	25,224	3,471,597	59,586	3,556,407	375,469	39,406	414,875	
City of Walhalla	3,039	418,280	3,691	425,010	45,238	11,098	56,336	
City of Watford City	26,145	3,598,345	442,090	4,066,580	389,179	(250,537)	138,642	
City of West Fargo	111,326	15,321,852	83,844	15,517,022	1,657,131	1,083,760	2,740,891	
City of Westhope	817	112,492	136,930	250,239	12,165	(36,362)	(24,197)	
City of Williston	113,585	15,632,836	1,440,557	17,186,978	1,690,763	(204,859)	1,485,904	
City of Wilton	1,373	188,979	8,306	198,658	20,439	(1,812)	18,627	
City of Wishek	2,380	327,567	6,533	336,480	35,428	(777)	34,651	
Adams County	5,433	747,764	103,339	856,536	80,875	(123,082)	(42,207)	
Barnes County	22,255	3,062,933	660,895	3,746,083	331,270	(309,924)	21,346	
Benson County	11,413	1,570,830	246,200	1,828,443	169,892	(186,895)	(17,003)	
Billings County	44,972	6,189,489	1,534,784	7,769,245	669,421	161,475	830,896	

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Bottineau County	6,013,313	195,754	3,315,811	157,778	342,679	4,012,022
Bowman County	1,827,463	59,492	1,007,684	47,949	1,200	1,116,325
Burke County	2,667,197	86,826	1,470,724	69,982	37,754	1,665,286
Burleigh County	31,297,213	1,018,826	17,257,650	821,182	1,076,308	20,173,966
Cass County	28,376,451	923,746	15,647,107	744,547	11,587	17,326,987
Cavalier County	5,439,253	177,065	2,999,268	142,716	250,750	3,569,799
Dickey County	2,471,094	80,442	1,362,590	64,837	75,357	1,583,226
Divide County	3,659,707	119,135	2,018,005	96,024	106,278	2,339,442
Dunn County	7,380,270	240,253	4,069,567	193,645	34,265	4,537,730
Eddy County	1,455,966	47,398	802,836	38,202	56,459	944,895
Emmons County	4,012,770	130,628	2,212,689	105,288	210,358	2,658,963
Foster County	1,661,170	54,076	915,989	43,586	116,900	1,130,551
Golden Valley County	1,809,607	58,909	997,838	47,481	455,196	1,559,424
Grand Forks County	26,154,738	851,422	14,422,029	686,253	665,182	16,624,886
Grant County	1,798,982	58,562	991,980	47,202	174,889	1,272,633
Griggs County	1,005,931	32,746	554,682	26,394	94,798	708,620
Hettinger County	1,708,065	55,604	941,847	44,817	43,925	1,086,193
Lamoure County	3,175,889	103,385	1,751,223	83,330	95,454	2,033,392
Logan County	972,707	31,664	536,362	25,522	40,770	634,318
Mchenry County	2,010,820	65,460	1,108,790	52,760	156,664	1,383,674
McIntosh County	1,282,153	41,739	706,994	33,641	-	782,374
Mckenzie County	14,428,534	469,697	7,956,062	378,579	551,796	9,356,134
McLean County	6,564,176	213,686	3,619,563	172,232	72,181	4,077,662
Mercer County	5,791,872	188,545	3,193,706	151,968	59,134	3,593,353
Morton County	11,186,717	364,164	6,168,487	293,519	420,117	7,246,287
Mountrail County	12,957,991	421,825	7,145,188	339,994	179,099	8,086,106
Nelson County	2,823,347	91,908	1,556,827	74,080	2,649	1,725,464
Oliver County	1,435,410	46,726	791,502	37,663	76,316	952,207
Pembina County	4,560,143	148,448	2,514,516	119,650	333,511	3,116,125
Pierce County	3,230,208	105,152	1,781,175	84,755	99,607	2,070,689
Ramsey County	8,571,410	279,027	4,726,376	224,898	534,208	5,764,509
Ransom County	3,355,101	109,219	1,850,042	88,032	328,199	2,375,492
Renville County	1,636,662	53,279	902,475	42,943	66,784	1,065,481

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Bottineau County	33,163	4,564,257	459,929	5,057,349	493,645	(33,815)	459,830	
Bowman County	10,078	1,387,091	220,031	1,617,200	150,019	(160,453)	(10,434)	
Burke County	14,709	2,024,470	156,490	2,195,669	218,954	(38,292)	180,662	
Burleigh County	172,602	23,755,379	330,480	24,258,461	2,569,256	156,584	2,725,840	
Cass County	156,494	21,538,447	990,997	22,685,938	2,329,486	(477,021)	1,852,465	
Cavalier County	29,997	4,128,531	335,601	4,494,129	446,521	174,592	621,113	
Dickey County	13,628	1,875,623	234,653	2,123,904	202,857	(127,529)	75,328	
Divide County	20,183	2,777,811	284,052	3,082,046	300,433	(140,885)	159,548	
Dunn County	40,702	5,601,812	145,100	5,787,614	605,861	(23,733)	582,128	
Eddy County	8,030	1,105,115	93,406	1,206,551	119,523	(32,792)	86,731	
Emmons County	22,130	3,045,795	291,010	3,358,935	329,417	146,714	476,131	
Foster County	9,161	1,260,870	47,349	1,317,380	136,368	(50,958)	85,410	
Golden Valley County	9,980	1,373,538	74,561	1,458,079	148,556	271,695	420,251	
Grand Forks County	144,242	19,852,110	713,425	20,709,777	2,147,099	(271,431)	1,875,668	
Grant County	9,921	1,365,473	88,418	1,463,812	147,682	(8,378)	139,304	
Griggs County	5,548	763,527	77,018	846,093	82,580	(35,507)	47,073	
Hettinger County	9,420	1,296,465	220,745	1,526,630	140,217	(71,838)	68,379	
Lamoure County	17,515	2,410,581	129,427	2,557,523	260,716	(18,896)	241,820	
Logan County	5,364	738,309	103,871	847,544	79,850	(62,894)	16,956	
Mchenry County	11,090	1,526,264	176,427	1,713,781	165,071	(84,849)	80,222	
Mcintosh County	7,071	973,187	248,008	1,228,266	105,255	(124,736)	(19,481)	
Mckenzie County	79,572	10,951,624	1,123,474	12,154,670	1,184,468	(384,258)	800,210	
Mclean County	36,201	4,982,376	540,484	5,559,061	538,867	(214,941)	323,926	
Mercer County	31,942	4,396,178	639,403	5,067,523	475,467	(224,108)	251,359	
Morton County	61,694	8,491,003	14,908	8,567,605	918,342	102,156	1,020,498	
Mountrail County	71,462	9,835,444	297,143	10,204,049	1,063,750	57,273	1,121,023	
Nelson County	15,571	2,142,992	132,932	2,291,495	231,775	(29,967)	201,808	
Oliver County	7,916	1,089,513	74,389	1,171,818	117,837	(8,194)	109,643	
Pembina County	25,149	3,461,265	153,984	3,640,398	374,353	(79,376)	294,977	
Pierce County	17,814	2,451,810	394,071	2,863,695	265,175	(178,052)	87,123	
Ramsey County	47,271	6,505,917	473,907	7,027,095	703,647	225,671	929,318	
Ransom County	18,503	2,546,607	33,930	2,599,040	275,428	96,733	372,161	
Renville County	9,026	1,242,268	565,458	1,816,752	134,356	(166,369)	(32,013)	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Richland County	12,111,237	394,262	6,678,278	317,777	1,025,234	8,415,551
Rolette County	1,830,336	59,582	1,009,269	48,025	105,646	1,222,522
Sargent County	1,537,781	50,060	847,951	40,349	460,822	1,399,182
Sheridan County	1,119,794	36,453	617,468	29,381	47,208	730,510
Slope County	1,752,010	57,033	966,079	45,970	144,664	1,213,746
Stark County	6,467,513	210,538	3,566,262	169,696	183,054	4,129,550
Steele County	1,294,860	42,152	714,001	33,975	4,479	794,607
Stutsman County	12,675,367	412,624	6,989,346	332,579	797,863	8,532,412
Towner County	2,220,575	72,286	1,224,451	58,264	159,528	1,514,529
Traill County	6,494,952	211,431	3,581,392	170,416	688,853	4,652,092
Walsh County	3,502,323	114,012	1,931,222	91,895	25,071	2,162,200
Ward County	16,156,904	525,959	8,909,106	423,928	62,545	9,921,538
Wells County	3,135,685	102,075	1,729,054	82,275	42,541	1,955,945
Williams County	21,349,051	694,983	11,772,117	560,160	292,554	13,319,814
Cavalier County Health Dist	300,422	9,780	165,656	7,883	43,827	227,146
Central Valley Health Unit	2,078,174	67,652	1,145,929	54,528	143,299	1,411,408
City-County Health District	1,351,204	43,987	745,069	35,453	213,036	1,037,545
Custer Health Unit	2,366,756	77,046	1,305,057	62,099	24,644	1,468,846
Dickey County Health District	370,745	12,068	204,433	9,728	48,837	275,066
Emmons County Public Health	306,264	9,969	168,878	8,036	64,564	251,447
First District Health Unit	3,892,640	126,719	2,146,447	102,136	58,732	2,434,034
Garrison Diversion Conservancy District	3,475,752	113,148	1,916,570	91,197	39,076	2,159,991
Kidder County District Health Unit	162,070	5,277	89,367	4,252	30,555	129,451
Lake Region District Health Unit	1,713,754	55,787	944,984	44,966	131,356	1,177,093
McIntosh District Health Unit	214,518	6,983	118,288	5,629	23,626	154,526
Nelson-Griggs District Health Unit	347,625	11,316	191,685	9,121	37,222	249,344
Rolette County Public Health	1,208,879	39,353	666,590	31,719	214,024	951,686
Sargent County District Health Unit	277,302	9,026	152,908	7,276	42,287	211,497
Southwestern District Health Unit	2,411,974	78,518	1,329,991	63,286	199,592	1,671,387
Towner County Public Health Unit	293,943	9,568	162,083	7,713	74,192	253,556
Traill District Health Unit	282,547	9,196	155,800	7,414	13,695	186,105
Upper Missouri Health Unit	2,402,950	78,224	1,325,014	63,049	172,009	1,638,296
Walsh County Health District	617,889	20,116	340,711	16,212	68,072	445,111

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Richland County	66,793	9,192,737	303,076	9,562,606	994,236	206,168	1,200,404	
Rolette County	10,094	1,389,271	293,590	1,692,955	150,257	(280,402)	(130,145)	
Sargent County	8,481	1,167,215	26,807	1,202,503	126,240	241,817	368,057	
Sheridan County	6,176	849,952	115,585	971,713	91,926	(22,840)	69,086	
Slope County	9,662	1,329,820	198,237	1,537,719	143,827	68,112	211,939	
Stark County	35,668	4,909,006	976,198	5,920,872	530,932	(673,919)	(142,987)	
Steele County	7,141	982,832	302,145	1,292,118	106,298	(114,564)	(8,266)	
Stutsman County	69,904	9,620,925	600,079	10,290,908	1,040,549	76,140	1,116,689	
Towner County	12,246	1,685,473	56,411	1,754,130	182,293	29,058	211,351	
Traill County	35,819	4,929,833	188,275	5,153,927	533,185	158,995	692,180	
Walsh County	19,315	2,658,352	916,896	3,594,563	287,514	(491,966)	(204,452)	
Ward County	89,104	12,263,500	1,555,673	13,908,277	1,326,357	(643,000)	683,357	
Wells County	17,293	2,380,065	216,428	2,613,786	257,417	(26,904)	230,513	
Williams County	117,739	16,204,472	545,077	16,867,288	1,752,589	85,489	1,838,078	
Cavalier County Health Dist	1,657	228,028	3,055	232,740	24,663	17,792	42,455	
Central Valley Health Unit	11,461	1,577,387	26,582	1,615,430	170,601	17,820	188,421	
City-County Health District	7,452	1,025,598	42,986	1,076,036	110,923	50,901	161,824	
Custer Health Unit	13,053	1,796,428	133,316	1,942,797	194,292	(48,687)	145,605	
Dickey County Health District	2,045	281,405	98,992	382,442	30,437	(5,447)	24,990	
Emmons County Public Health	1,689	232,462	80,831	314,982	25,143	(5,362)	19,781	
First District Health Unit	21,468	2,954,613	80,042	3,056,123	319,557	(60,711)	258,846	
Garrison Diversion Conservancy District	19,169	2,638,184	104,049	2,761,402	285,332	6,854	292,186	
Kidder County District Health Unit	894	123,015	8,240	132,149	13,306	10,921	24,227	
Lake Region District Health Unit	9,451	1,300,782	205,830	1,516,063	140,685	11,101	151,786	
McIntosh District Health Unit	1,183	162,825	12,487	176,495	17,610	12,408	30,018	
Nelson-Griggs District Health Unit	1,917	263,856	7	265,780	28,538	15,488	44,026	
Rolette County Public Health	6,667	917,570	-	924,237	99,239	83,284	182,523	
Sargent County District Health Unit	1,529	210,479	20,911	232,919	22,764	6,335	29,099	
Southwestern District Health Unit	13,302	1,830,749	327,037	2,171,088	198,003	(21,521)	176,482	
Towner County Public Health Unit	1,621	223,110	21,306	246,037	24,131	22,244	46,375	
Traill District Health Unit	1,558	214,460	53,603	269,621	23,196	(10,166)	13,030	
Upper Missouri Health Unit	13,252	1,823,900	125,854	1,963,006	197,263	53,297	250,560	
Walsh County Health District	3,408	468,994	88,448	560,850	50,723	7,640	58,363	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Wells County Dist Health Unit	423,772	13,795	233,673	11,119	64,123	322,710
Agassiz Water Users District	314,691	10,244	173,524	8,257	92,593	284,618
Barnes County Soil Conservation District	119,783	3,899	66,050	3,143	103	73,195
Bismarck Rural Fire Protection	-	-	-	-	-	-
Bottineau County Water Resource District	-	-	-	-	205	205
Bowman City Park Board	250,576	8,157	138,171	6,575	59,821	212,724
Burleigh County Council On Aging	1,662,771	54,129	916,871	43,628	145,754	1,160,382
Burleigh County Soil Conservation District	443,055	14,424	244,305	11,625	34,381	304,735
Carnegie Regional Library	107,770	3,507	59,426	2,828	4,211	69,972
Cass County Soil Conservation District	391,069	12,730	215,640	10,261	13,524	252,155
Cass County Water Resource District	379,654	12,361	209,345	9,961	4,390	236,057
Cavalier County Job Development Authority	88,410	2,878	48,751	2,320	2,749	56,698
Central Plains Water District	476,355	15,507	262,668	12,499	25,278	315,952
City of Bottineau Park Board	241,359	7,858	133,088	6,333	63,983	211,262
Consolidated Waste Ltd	258,386	8,410	142,477	6,780	12,411	170,078
Crosby Park District	-	-	-	-	4,186	4,186
Devils Lake Basin Joint Water Resource Board	-	-	-	-	7,243	7,243
Devils Lake Park Board	575,776	18,743	317,490	15,107	8,833	360,173
Dunseith Community Nursing Home	2,017,299	65,669	1,112,362	52,930	751,985	1,982,946
Eddy County Soil Conservation District	65,348	2,126	36,034	1,715	45,415	85,290
Emmons County Soil Conservation District	-	-	-	-	37,334	37,334
Fargo Park District	9,074,760	295,415	5,003,929	238,105	1,449,427	6,986,876
Foster County Soil Conservation District	151,368	4,928	83,466	3,972	19,952	112,318
Grafton Park District	241,649	7,866	133,248	6,340	8,196	155,650
Grand Forks County Water Resource District	182,220	5,932	100,478	4,781	49,456	160,647
Grand Forks Park District	4,054,093	131,974	2,235,474	106,372	382,582	2,856,402
Grand Forks Public Library	1,632,574	53,145	900,220	42,836	37,161	1,033,362
Grand Forks-E Grand Forks Metropolitan Planning	412,164	13,418	227,272	10,814	50,642	302,146
Greater Ramsey Water District	526,953	17,156	290,568	13,826	13,620	335,170
Griggs County Public Library	55,206	1,797	30,441	1,449	4,809	38,496
James River Soil Conservation District	138,834	4,520	76,555	3,643	81,258	165,976
James River Valley Library System	658,267	21,428	362,976	17,272	30,080	431,756
Jamestown Parks And Recreation District	1,545,591	50,314	852,257	40,554	335,217	1,278,342

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)		
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Wells County Dist Health Unit	2,337	321,654	73,855	397,846	34,788	3,153	37,941
Agassiz Water Users District	1,735	238,858	-	240,593	25,834	56,914	82,748
Barnes County Soil Conservation District	661	90,918	11,192	102,771	9,834	(4,910)	4,924
Bismarck Rural Fire Protection	-	-	27,486	27,486	-	(101,319)	(101,319)
Bottineau County Water Resource District	-	-	-	-	-	766	766
Bowman City Park Board	1,382	190,194	2,222	193,798	20,569	13,918	34,487
Burleigh County Council On Aging	9,170	1,262,085	-	1,271,255	136,501	75,780	212,281
Burleigh County Soil Conservation District	2,443	336,290	4,091	342,824	36,370	15,796	52,166
Carnegie Regional Library	594	81,800	44,101	126,495	8,846	(7,044)	1,802
Cass County Soil Conservation District	2,157	296,831	3,952	302,940	32,104	1,454	33,558
Cass County Water Resource District	2,094	288,167	10,880	301,141	31,165	(10,495)	20,670
Cavalier County Job Development Authority	488	67,106	3,330	70,924	7,258	(321)	6,937
Central Plains Water District	2,627	361,566	32	364,225	39,105	14,457	53,562
City of Bottineau Park Board	1,331	183,198	38,293	222,822	19,813	12,528	32,341
Consolidated Waste Ltd	1,425	196,121	25,294	222,840	21,211	(4,220)	16,991
Crosby Park District	-	-	50,992	50,992	-	(19,843)	(19,843)
Devils Lake Basin Joint Water Resource Board	-	-	-	-	-	4,099	4,099
Devils Lake Park Board	3,175	437,029	61,755	501,959	47,266	(23,603)	23,663
Dunseith Community Nursing Home	11,125	1,531,181	304,719	1,847,025	165,605	93,317	258,922
Eddy County Soil Conservation District	360	49,601	-	49,961	5,364	14,995	20,359
Emmons County Soil Conservation District	-	-	61,764	61,764	-	(6,342)	(6,342)
Fargo Park District	50,047	6,887,974	-	6,938,021	744,966	545,578	1,290,544
Foster County Soil Conservation District	835	114,892	480	116,207	12,425	20,358	32,783
Grafton Park District	1,333	183,417	83,665	268,415	19,838	(9,782)	10,056
Grand Forks County Water Resource District	1,005	138,309	4,053	143,367	14,958	24,811	39,769
Grand Forks Park District	22,358	3,077,159	18,260	3,117,777	332,811	136,777	469,588
Grand Forks Public Library	9,004	1,239,165	56,507	1,304,676	134,021	49,937	183,958
Grand Forks-E Grand Forks Metropolitan Planning	2,273	312,843	69,633	384,749	33,834	(27,530)	6,304
Greater Ramsey Water District	2,906	399,971	145,744	548,621	43,257	(29,467)	13,790
Griggs County Public Library	304	41,903	15,098	57,305	4,532	(6,724)	(2,192)
James River Soil Conservation District	766	105,379	33,201	139,346	11,398	10,786	22,184
James River Valley Library System	3,630	499,641	59,212	562,483	54,039	3,406	57,445
Jamestown Parks And Recreation District	8,524	1,173,143	96,456	1,278,123	126,880	100,749	227,629

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Jamestown Regional Airport	427,995	13,933	236,001	11,230	38,720	299,884
Kindred Park District	101,021	3,289	55,704	2,651	78,272	139,916
Lake Metigoshe Recreation Service District	289,315	9,418	159,532	7,591	6,670	183,211
Logan County Soil Conservation District	118,356	3,853	65,263	3,105	9,788	82,009
Mcintosh County Housing Authority	-	-	-	-	-	-
Mercer County Soil Conservation District	155,918	5,076	85,975	4,091	24,931	120,073
Minot Park District	3,618,018	117,779	1,995,018	94,930	1,182,286	3,390,013
Minot Rural Fire Department	-	-	-	-	64,209	64,209
Municipal Airport Authority of the City of Fargo	1,930,123	62,832	1,064,292	50,643	1,055,612	2,233,379
North Central Soil Conservation District	70,034	2,279	38,618	1,838	3,752	46,487
North Dakota Firefighters Association	325,373	10,593	179,415	8,537	6,776	205,321
Park District - City of New Rockford	82,915	2,699	45,720	2,176	3,753	54,348
Pierce County Soil Conservation District	-	-	-	-	-	-
R & T Water Supply Commerce Authority	962,294	31,326	530,620	25,249	55,624	642,819
Ramsey County Housing Authority	366,522	11,931	202,105	9,617	40,011	263,664
Ramsey County Soil Conservation District	155,533	5,063	85,763	4,081	31,747	126,654
Ramsey County Water Resource District	55,553	1,806	30,633	1,458	35,263	69,160
Ransom County Soil Cons Dist	193,037	6,284	106,443	5,065	59,096	176,888
Red River Joint Water Resource District	-	-	-	-	-	-
Rolette County Soil Conservation District	67,836	2,208	37,406	1,780	1,356	42,750
Sheridan County Soil Conservation District	72,155	2,349	39,787	1,893	49,618	93,647
Southeast Region Career & Technology Center	238,583	7,766	131,557	6,260	45,263	190,846
Southeast Water Users District	899,240	29,273	495,852	23,594	33,859	582,578
Southwest Water Authority	4,898,532	159,461	2,701,108	128,529	427,518	3,416,616
Stark County Council on Aging/Elder Care	1,399,101	45,545	771,481	36,710	838,492	1,692,228
Stutsman County Housing Authority	737,479	24,007	406,655	19,350	222,674	672,686
Tioga Park District	117,836	3,835	64,976	3,092	63,755	135,658
Trails County Job Development Authority	190,801	6,211	105,210	5,006	68,324	184,751
Trails County Water Resource District	79,000	2,571	43,562	2,073	23,371	71,577
Trails Rural Water District	-	-	-	-	-	-
Tri-Cities Joint Job Development Authority	268,220	8,731	147,900	7,038	18,471	182,140
Valley City Park District	959,190	31,225	528,909	25,167	266,328	851,629
Wahpeton Park Board	945,731	30,788	521,487	24,814	28,529	605,618

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)							
Deferred Inflows of Resources				Pension Expense (Income)			
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Jamestown Regional Airport	2,360	324,859	3,570	330,789	35,134	22,190	57,324
Kindred Park District	557	76,678	-	77,235	8,294	24,108	32,402
Lake Metigoshe Recreation Service District	1,596	219,597	7,919	229,112	23,752	(1,220)	22,532
Logan County Soil Conservation District	653	89,835	6,558	97,046	9,717	13,561	23,278
Mcintosh County Housing Authority	-	-	8,031	8,031	-	(9,154)	(9,154)
Mercer County Soil Conservation District	860	118,346	49,982	169,188	12,799	1,799	14,598
Minot Park District	19,953	2,746,168	-	2,766,121	297,009	610,934	907,943
Minot Rural Fire Department	-	-	376,136	376,136	-	(77,517)	(77,517)
Municipal Airport Authority of the City of Fargo	10,644	1,465,012	48,875	1,524,531	158,447	395,289	553,736
North Central Soil Conservation District	386	53,158	71,190	124,734	5,748	(20,089)	(14,341)
North Dakota Firefighters Association	1,794	246,967	779	249,540	26,709	7,449	34,158
Park District - City of New Rockford	457	62,934	2,147	65,538	6,807	9,041	15,848
Pierce County Soil Conservation District	-	-	-	-	-	-	-
R & T Water Supply Commerce Authority	5,307	730,406	32,592	768,305	78,997	13,423	92,420
Ramsey County Housing Authority	2,021	278,200	50,327	330,548	30,088	(11,010)	19,078
Ramsey County Soil Conservation District	858	118,053	8,745	127,656	12,767	12,435	25,202
Ramsey County Water Resource District	306	42,166	19,999	62,471	4,562	754	5,316
Ransom County Soil Cons Dist	1,065	146,520	4,565	152,150	15,847	19,549	35,396
Red River Joint Water Resource District	-	-	-	-	-	-	-
Rolette County Soil Conservation District	374	51,489	558	52,421	5,569	753	6,322
Sheridan County Soil Conservation District	398	54,768	-	55,166	5,924	16,353	22,277
Southeast Region Career & Technology Center	1,316	181,090	7,655	190,061	19,586	8,416	28,002
Southeast Water Users District	4,959	682,546	22,271	709,776	73,821	2,030	75,851
Southwest Water Authority	27,015	3,718,110	306,726	4,051,851	402,134	(42,979)	359,155
Stark County Council on Aging/Elder Care	7,716	1,061,953	-	1,069,669	114,853	304,293	419,146
Stutsman County Housing Authority	4,067	559,766	-	563,833	60,542	92,826	153,368
Tioga Park District	650	89,440	-	90,090	9,675	24,720	34,395
Trails County Job Development Authority	1,052	144,822	-	145,874	15,664	36,706	52,370
Trails County Water Resource District	436	59,963	27,824	88,223	6,484	(4,350)	2,134
Trails Rural Water District	-	-	7,059	7,059	-	(24,724)	(24,724)
Tri-Cities Joint Job Development Authority	1,479	203,586	36,542	241,607	22,019	3,780	25,799
Valley City Park District	5,290	728,049	22,949	756,288	78,742	142,670	221,412
Wahpeton Park Board	5,216	717,834	34,493	757,543	77,637	(8,406)	69,231

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Walsh County Housing Authority	49,402	1,608	27,241	1,296	-	30,145
Walsh County Job Development Authority	-	-	-	-	35,946	35,946
Walsh County Water Resource District	108,426	3,530	59,787	2,845	63,147	129,309
Ward County Water Resource District	66,023	2,150	36,406	1,732	2,846	43,134
Watford City Park District	2,308,484	75,149	1,272,925	60,570	457,778	1,866,422
West Fargo Park District	2,590,588	84,332	1,428,480	67,972	143,833	1,724,617
Western & Central Stark Soil Conservation District	244,984	7,974	135,087	6,428	9,462	158,951
Western Area Water Supply Authority	1,435,565	46,731	791,587	37,667	144,306	1,020,291
Williams County Soil Conservation District	439,854	14,319	242,540	11,541	123,841	392,241
Williston Housing Authority	555,298	18,076	306,198	14,570	69,047	407,891
Williston Rural Fire Protection District #1	-	-	-	-	-	-
Anamoose Public School District #14	347,278	11,305	191,493	9,112	35,002	246,912
Apple Creek Elementary School	148,803	4,844	82,052	3,904	80,443	171,243
Beach Public School District #3	1,307,934	42,577	721,210	34,318	53,243	851,348
Belcourt School District #7	9,510,873	309,610	5,244,407	249,548	282,376	6,085,941
Belfield Public School #13	510,042	16,604	281,243	13,383	93,133	404,363
Beulah Public School #27	1,944,103	63,287	1,072,001	51,010	117,214	1,303,512
Billings County School District	638,213	20,777	351,918	16,746	29,925	419,366
Bismarck Public Schools	50,567,531	1,646,139	27,883,529	1,326,800	1,325,062	32,181,530
Bottineau Public School	2,335,403	76,025	1,287,768	61,277	17,833	1,442,903
Bowman County School District #1	1,430,455	46,566	788,769	37,533	132,183	1,005,051
Burke Central School	210,353	6,847	115,991	5,519	5,010	133,367
Burleigh County Special Education Unit	104,762	3,410	57,767	2,749	1,756	65,682
Carrington School District #49	1,187,321	38,651	654,703	31,153	120,815	845,322
Cavalier Public Schools	1,154,136	37,573	636,404	30,282	234,936	939,195
Center Stanton Public School	384,359	12,512	211,940	10,085	12,686	247,223
Central Cass Public School District #7	2,294,948	74,708	1,265,461	60,215	124,559	1,524,943
Central Regional Education Association	1,387,609	45,171	765,144	36,408	467,017	1,313,740
Dakota Prairie Public School	1,041,391	33,900	574,235	27,324	6,431	641,890
Devils Lake Public School	4,907,132	159,745	2,705,850	128,754	29,012	3,023,361
Dickinson Public Schools	13,452,722	437,930	7,417,989	352,975	197,428	8,406,322
Divide County School Dist #1	1,500,373	48,842	827,323	39,367	179,456	1,094,988
Drake Public School District	365,732	11,905	201,669	9,596	53	223,223

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)							
Deferred Inflows of Resources					Pension Expense (Income)		
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Walsh County Housing Authority	272	37,497	2,298	40,067	4,054	(1,221)	2,833
Walsh County Job Development Authority	-	-	56,419	56,419	-	(2,392)	(2,392)
Walsh County Water Resource District	598	82,298	25,357	108,253	8,903	6,522	15,425
Ward County Water Resource District	364	50,113	1,018	51,495	5,420	203	5,623
Watford City Park District	12,731	1,752,198	-	1,764,929	189,507	221,653	411,160
West Fargo Park District	14,287	1,966,322	-	1,980,609	212,668	75,186	287,854
Western & Central Stark Soil Conservation District	1,351	185,949	22,158	209,458	20,112	3,844	23,956
Western Area Water Supply Authority	7,917	1,089,630	119,844	1,217,391	117,851	(29,622)	88,229
Williams County Soil Conservation District	2,426	333,860	13,376	349,662	36,108	52,198	88,306
Williston Housing Authority	3,062	421,485	23,148	447,695	45,585	7,748	53,333
Williston Rural Fire Protection District #1	-	-	4,596	4,596	-	(15,415)	(15,415)
Anamoose Public School District #14	1,915	263,593	60,124	325,632	28,509	640	29,149
Apple Creek Elementary School	821	112,945	5,549	119,315	12,216	21,541	33,757
Beach Public School District #3	7,213	992,755	86,320	1,086,288	107,373	(19,726)	87,647
Belcourt School District #7	52,452	7,218,994	687,108	7,958,554	780,767	(92,193)	688,574
Belfield Public School #13	2,813	387,135	226,687	616,635	41,869	(46,962)	(5,093)
Beulah Public School #27	10,722	1,475,623	59,661	1,546,006	159,595	7,327	166,922
Billings County School District	3,520	484,420	46,110	534,050	52,391	(2,823)	49,568
Bismarck Public Schools	278,877	38,382,040	1,589,206	40,250,123	4,151,197	359,467	4,510,664
Bottineau Public School	12,880	1,772,630	128,665	1,914,175	191,720	(47,577)	144,143
Bowman County School District #1	7,889	1,085,751	114,532	1,208,172	117,429	7,063	124,492
Burke Central School	1,160	159,663	75,748	236,571	17,268	(23,401)	(6,133)
Burleigh County Special Education Unit	578	79,517	8,001	88,096	8,599	(1,199)	7,400
Carrington School District #49	6,548	901,207	28,102	935,857	97,469	47,782	145,251
Cavalier Public Schools	6,365	876,019	24,999	907,383	94,744	78,594	173,338
Center Stanton Public School	2,120	291,738	67,535	361,393	31,554	(27,063)	4,491
Central Cass Public School District #7	12,656	1,741,924	247,143	2,001,723	188,397	23,778	212,175
Central Regional Education Association	7,653	1,053,230	73,372	1,134,255	113,912	224,105	338,017
Dakota Prairie Public School	5,743	790,442	149,932	946,117	85,489	(34,083)	51,406
Devils Lake Public School	27,063	3,724,638	369,570	4,121,271	402,836	(128,917)	273,919
Dickinson Public Schools	74,191	10,210,958	201,218	10,486,367	1,104,362	173,243	1,277,605
Divide County School Dist #1	8,274	1,138,821	41,057	1,188,152	123,169	41,615	164,784
Drake Public School District	2,017	277,600	55,892	335,509	30,027	(23,960)	6,067

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Drayton Public School #19	875,966	28,516	483,018	22,984	105,258	639,776
Dunseith School District #1	3,660,459	119,160	2,018,420	96,044	528,052	2,761,676
East Central Special Education Unit	976,255	31,781	538,318	25,615	98,921	694,635
Elgin/New Leipzig Public School	309,677	10,082	170,760	8,125	129,848	318,815
Ellendale Public School District #40	788,559	25,671	434,821	20,690	63,580	544,762
Enderlin Area School District #24	863,317	28,105	476,043	22,652	62,404	589,204
Fairmount Public School	306,496	9,977	169,005	8,042	52,628	239,652
Fargo Public Schools	44,986,204	1,464,446	24,805,920	1,180,357	332,942	27,783,665
Fort Totten School District # 30	607,380	19,771	334,917	15,937	11,449	382,074
Garrison Public School District #51	908,380	29,571	500,892	23,834	58,177	612,474
Glen Ullin Public School #48	541,685	17,633	298,691	14,213	37,099	367,636
Glenburn School District	610,581	19,875	336,682	16,021	16,828	389,406
Grafton Public School District #3	2,202,161	71,688	1,214,297	57,781	58,175	1,401,941
Great Northwest Education Cooperative	89,972	2,928	49,612	2,361	430,734	485,635
Halliday Public School	-	-	-	-	34,485	34,485
Harvey Public School Dist #38	1,090,677	35,506	601,412	28,617	39,243	704,778
Hazen Public School District #3	1,167,634	38,010	643,847	30,637	51,147	763,641
Hillsboro Public School	938,230	30,543	517,351	24,617	50,708	623,219
James River Multidistrict Special Education Unit	916,209	29,826	505,208	24,040	41,624	600,698
Jamestown Public School District #1	5,103,371	166,132	2,814,058	133,903	20,543	3,134,636
Kenmare Public School District #28	855,488	27,850	471,726	22,446	159,265	681,287
Killdeer Public School #16	2,060,955	67,091	1,136,435	54,076	337,168	1,594,770
Kindred Public School District #2	1,432,518	46,632	789,907	37,587	339,915	1,214,041
Kulm Public School District #7	425,758	13,860	234,768	11,171	13,098	272,897
Lake Region Special Education Unit	868,022	28,258	478,638	22,775	67,925	597,596
Lakota Public School District # 66	483,991	15,756	266,878	12,699	85,078	380,411
Lamoure School District #8	715,690	23,299	394,640	18,778	15,321	452,038
Larimore Public School District #44	954,022	31,056	526,059	25,032	16,549	598,696
Leeds Public School District 6	343,287	11,175	189,292	9,007	34,457	243,931
Lewis & Clark Public Schools	1,616,010	52,606	891,087	42,401	269,972	1,256,066
Lidgerwood Public School	645,039	20,997	355,682	16,925	55,439	449,043
Linton Public School District #36	770,356	25,077	424,783	20,213	97,953	568,026
Lisbon Public School	1,466,031	47,723	808,387	38,466	33,129	927,705

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)		
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Drayton Public School #19	4,831	664,881	11,633	681,345	71,909	53,662	125,571
Dunseith School District #1	20,187	2,778,382	58,899	2,857,468	300,494	141,952	442,446
East Central Special Education Unit	5,384	741,002	15,403	761,789	80,142	26,093	106,235
Elgin/New Leipzig Public School	1,708	235,053	-	236,761	25,420	62,658	88,078
Ellendale Public School District #40	4,349	598,536	52,148	655,033	64,733	(10,865)	53,868
Enderlin Area School District #24	4,761	655,280	141,213	801,254	70,870	(28,523)	42,347
Fairmount Public School	1,690	232,638	5,109	239,437	25,162	42,516	67,678
Fargo Public Schools	248,096	34,145,671	711,848	35,105,615	3,693,016	119,172	3,812,188
Fort Totten School District # 30	3,350	461,017	98,839	563,206	49,861	(39,702)	10,159
Garrison Public School District #51	5,010	689,484	284,171	978,665	74,570	(61,949)	12,621
Glen Ullin Public School #48	2,987	411,152	20,211	434,350	44,468	3,089	47,557
Glenburn School District	3,367	463,447	92,658	559,472	50,125	(49,064)	1,061
Grafton Public School District #3	12,145	1,671,496	267,201	1,950,842	180,779	(105,161)	75,618
Great Northwest Education Cooperative	496	68,291	801,395	870,182	7,385	(69,454)	(62,069)
Halliday Public School	-	-	208,940	208,940	-	(45,504)	(45,504)
Harvey Public School Dist #38	6,015	827,852	167,697	1,001,564	89,536	(38,646)	50,890
Hazen Public School District #3	6,439	886,264	31,265	923,968	95,852	(3,540)	92,312
Hillsboro Public School	5,174	712,140	62,781	780,095	77,020	(22,495)	54,525
James River Multidistrict Special Education Unit	5,053	695,426	11,943	712,422	75,213	13,310	88,523
Jamestown Public School District #1	28,145	3,873,588	755,648	4,657,381	418,948	(238,421)	180,527
Kenmare Public School District #28	4,718	649,337	154,565	808,620	70,228	(260)	69,968
Killdeer Public School #16	11,366	1,564,317	57,903	1,633,586	169,190	119,886	289,076
Kindred Public School District #2	7,900	1,087,317	55,156	1,150,373	117,599	114,548	232,147
Kulm Public School District #7	2,348	323,161	107,566	433,075	34,951	(40,014)	(5,063)
Lake Region Special Education Unit	4,787	658,851	52,317	715,955	71,256	(15,503)	55,753
Lakota Public School District # 66	2,669	367,362	115,057	485,088	39,731	(12,804)	26,927
Lamoure School District #8	3,947	543,227	152,360	699,534	58,750	(39,862)	18,888
Larimore Public School District #44	5,261	724,127	31,323	760,711	78,318	(11,463)	66,855
Leeds Public School District 6	1,893	260,563	141,989	404,445	28,182	(19,373)	8,809
Lewis & Clark Public Schools	8,912	1,226,593	7,844	1,243,349	132,662	129,631	262,293
Lidgerwood Public School	3,557	489,601	117,519	610,677	52,952	(12,425)	40,527
Linton Public School District #36	4,248	584,720	103,212	692,180	63,241	(21,950)	41,291
Lisbon Public School	8,085	1,112,755	107,878	1,228,718	120,350	8,592	128,942

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Lonetree Special Education Unit	34,959	1,139	19,277	917	4,156	25,489
Mandan Public School District #1	15,761,130	513,077	8,690,871	413,544	762,594	10,380,086
Mandaree Public School #36	1,874,184	61,010	1,033,447	49,175	239,266	1,382,898
Manvel Public School	557,361	18,143	307,336	14,624	13,445	353,548
Maple Valley School District	523,173	17,031	288,484	13,727	112,058	431,300
Mapleton Public School	577,724	18,807	318,564	15,158	206,594	559,123
Max Public School	626,508	20,396	345,464	16,438	31,775	414,073
Mcclusky Public Schools	403,371	13,131	222,424	10,584	116,433	362,572
Mckenzie Cty Public School #1	5,874,614	191,239	3,239,331	154,139	281,122	3,865,831
Medina Public School District #3	755,836	24,604	416,777	19,832	164,530	625,743
Midkota School	575,005	18,719	317,064	15,087	95,177	446,047
Midway Public School District #128	590,547	19,226	325,634	15,495	40,095	400,450
Milnor Public School District #2	815,689	26,553	449,781	21,402	112,283	610,019
Minot Public School District #1	30,461,856	991,633	16,797,024	799,264	34,410	18,622,331
Minto Public School District #20	868,523	28,274	478,914	22,788	184,543	714,519
Mohall Lansford Sherwood School	904,987	29,461	499,020	23,745	104,020	656,246
Morton Sioux Special Education Unit	-	-	-	-	10,224	10,224
Mott/Regent School Dist #1	752,500	24,497	414,938	19,744	75,885	535,064
Mt Pleasant School Dist #4	868,234	28,263	478,754	22,781	27,788	557,586
Napoleon Public School District #2	511,739	16,660	282,179	13,427	38,499	350,765
Nedrose Public School	1,310,460	42,660	722,603	34,384	774,857	1,574,504
New Public School #8	-	-	-	-	111,793	111,793
New Rockford Sheyenne Public School	599,494	19,515	330,568	15,730	13,138	378,951
New Salem Almont School District #49	1,022,938	33,301	564,060	26,840	50,289	674,490
New Town Public School District	3,886,026	126,505	2,142,800	101,962	382,360	2,753,627
Newburg United Public School	541,106	17,615	298,372	14,198	59,397	389,582
North Border School District # 100	1,145,980	37,306	631,907	30,068	29,318	728,599
North Sargent School District #3	626,354	20,390	345,379	16,434	4,619	386,822
North Valley Career & Technology Center	383,780	12,493	211,621	10,070	51,679	285,863
Northern Cass School District # 97	1,343,086	43,722	740,593	35,240	82,190	901,745
Northern Plains Special Ed Unit	249,612	8,127	137,639	6,549	4,665	156,980
Oakes Public Schools	1,067,577	34,754	588,674	28,011	181,459	832,898
Oberon Public School #16	483,953	15,754	266,857	12,698	272,915	568,224

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)		
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Lonetree Special Education Unit	193	26,535	20,674	47,402	2,870	(17,957)	(15,087)
Mandan Public School District #1	86,922	11,963,098	308,316	12,358,336	1,293,866	312,100	1,605,966
Mandaree Public School #36	10,336	1,422,553	116,773	1,549,662	153,857	60,435	214,292
Manvel Public School	3,074	423,051	60,430	486,555	45,755	4,090	49,845
Maple Valley School District	2,885	397,102	55,164	455,151	42,949	758	43,707
Mapleton Public School	3,186	438,507	-	441,693	47,427	81,652	129,079
Max Public School	3,455	475,536	37,191	516,182	51,430	(233)	51,197
Mcclusky Public Schools	2,225	306,169	15,854	324,248	33,113	27,273	60,386
Mckenzie Cty Public School #1	32,398	4,458,981	385,380	4,876,759	482,259	117,363	599,622
Medina Public School District #3	4,168	573,699	-	577,867	62,048	63,591	125,639
Midkota School	3,171	436,443	66,391	506,005	47,204	23,870	71,074
Midway Public School District #128	3,257	448,240	192,263	643,760	48,477	(68,999)	(20,522)
Milnor Public School District #2	4,498	619,129	20,618	644,245	66,961	22,155	89,116
Minot Public School District #1	167,995	23,121,322	1,696,171	24,985,488	2,500,679	(515,396)	1,985,283
Minto Public School District #20	4,790	659,231	48,108	712,129	71,299	43,603	114,902
Mohall Lansford Sherwood School	4,991	686,908	843	692,742	74,292	39,787	114,079
Morton Sioux Special Education Unit	-	-	-	-	-	3,192	3,192
Mott/Regent School Dist #1	4,150	571,167	93,587	668,904	61,773	(6,062)	55,711
Mt Pleasant School Dist #4	4,788	659,012	34,481	698,281	71,275	13,711	84,986
Napoleon Public School District #2	2,822	388,423	77,010	468,255	42,010	(3,890)	38,120
Nedrose Public School	7,227	994,672	101,671	1,103,570	107,577	271,109	378,686
New Public School #8	-	-	991,327	991,327	-	(320,629)	(320,629)
New Rockford Sheyenne Public School	3,306	455,031	122,229	580,566	49,214	(20,548)	28,666
New Salem Almont School District #49	5,641	776,436	30,117	812,194	83,974	5,151	89,125
New Town Public School District	21,431	2,949,593	271,234	3,242,258	319,010	60,579	379,589
Newburg United Public School	2,984	410,713	20,679	434,376	44,420	20,536	64,956
North Border School District # 100	6,320	869,828	176,879	1,053,027	94,076	(37,135)	56,941
North Sargent School District #3	3,454	475,419	64,166	543,039	51,419	(23,222)	28,197
North Valley Career & Technology Center	2,117	291,299	11,492	304,908	31,505	10,546	42,051
Northern Cass School District # 97	7,407	1,019,436	147,181	1,174,024	110,258	12,534	122,792
Northern Plains Special Ed Unit	1,377	189,462	12,295	203,134	20,491	(4,377)	16,114
Oakes Public Schools	5,888	810,318	66,417	882,623	87,641	16,294	103,935
Oberon Public School #16	2,669	367,332	50,727	420,728	39,728	96,028	135,756

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Oliver-Mercer Special Education Unit	737,826	24,019	406,846	19,359	49,721	499,945
Park River Area School District	1,009,382	32,860	556,585	26,484	68,084	684,013
Peace Garden Special Services	797,120	25,949	439,541	20,915	116,793	603,198
Pembina Special Education Cooperative	128,923	4,197	71,090	3,383	20,730	99,400
Pingree-Buchanan School District	342,535	11,151	188,878	8,987	20,533	229,549
Richland School District # 44	751,324	24,460	414,289	19,713	76,978	535,440
Rolette Public School	362,897	11,813	200,106	9,522	24,378	245,819
Roughrider Education Services Program (RESP)	-	-	-	-	-	-
Rugby Public School District #5	1,496,343	48,711	825,101	39,261	98,115	1,011,188
Rural Cass Special Education Unit	466,271	15,178	257,107	12,234	45,381	329,900
Sargent Central Public School District #6	495,368	16,125	273,152	12,998	63,461	365,736
Sawyer Public School	407,729	13,273	224,827	10,698	92,422	341,220
Sheyenne Valley Career And Tech Center	238,371	7,761	131,440	6,254	2,511	147,966
Sheyenne Valley Special Education Unit	1,194,687	38,892	658,765	31,346	134,315	863,318
Solen Public School Dist #3	1,019,833	33,198	562,348	26,759	28,295	650,600
Souris Valley Special Services	771,455	25,114	425,389	20,242	93,356	564,101
South Central Prairie Special Education Unit	298,841	9,729	164,784	7,841	91,777	274,131
South East Education Cooperative	2,657,479	86,510	1,465,365	69,727	699,523	2,321,125
South Heart Public School District #9	695,983	22,657	383,773	18,261	34,444	459,135
South Prairie School District #70	1,376,406	44,808	758,966	36,114	132,522	972,410
St John School District #3	1,863,174	60,653	1,027,376	48,886	234,938	1,371,853
Stanley Community Public School District # 2	2,836,247	92,330	1,563,940	74,418	221,252	1,951,940
Surrey Schools	1,133,832	36,910	625,208	29,750	179,422	871,290
Sw Special Education Unit	128,306	4,176	70,749	3,367	15,156	93,448
Sweet Briar School District # 17	15,773	513	8,697	414	13,644	23,268
Tgu School District #60	3,253,270	105,906	1,793,891	85,360	329,540	2,314,697
Thompson Public School	897,659	29,221	494,980	23,553	231,770	779,524
Tioga Public School District #15	1,780,452	57,960	981,762	46,716	158,110	1,244,548
Turtle Lake Mercer School District #72	800,321	26,053	441,306	20,999	114,204	602,562
Underwood School District #8	954,041	31,056	526,070	25,032	169,499	751,657
United Public School District # 7	1,893,891	61,653	1,044,314	49,692	92,089	1,247,748
Valley City Public School	1,907,967	62,110	1,052,075	50,062	349,843	1,514,090
Velva Public School	828,204	26,961	456,681	21,731	56,850	562,223

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)		
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Oliver-Mercer Special Education Unit	4,069	560,029	79,943	644,041	60,569	(1,143)	59,426
Park River Area School District	5,567	766,147	170,580	942,294	82,862	(25,111)	57,751
Peace Garden Special Services	4,396	605,035	2,054	611,485	65,439	35,094	100,533
Pembina Special Education Cooperative	711	97,856	8,903	107,470	10,582	17,306	27,888
Pingree-Buchanan School District	1,889	259,993	41,117	302,999	28,121	(4,350)	23,771
Richland School District # 44	4,144	570,274	44,466	618,884	61,675	5,741	67,416
Rolette Public School	2,001	275,448	135,831	413,280	29,792	(41,114)	(11,322)
Roughrider Education Services Program (RESP)	-	-	6,275	6,275	-	(7,432)	(7,432)
Rugby Public School District #5	8,252	1,135,762	48,975	1,192,989	122,837	41,140	163,977
Rural Cass Special Education Unit	2,571	353,911	10,474	366,956	38,277	6,418	44,695
Sargent Central Public School District #6	2,732	375,997	13,957	392,686	40,666	61,094	101,760
Sawyer Public School	2,249	309,477	70,002	381,728	33,471	15,051	48,522
Sheyenne Valley Career And Tech Center	1,315	180,929	18,379	200,623	19,568	(781)	18,787
Sheyenne Valley Special Education Unit	6,589	906,798	331,479	1,244,866	98,073	(7,733)	90,340
Solen Public School Dist #3	5,624	774,079	71,335	851,038	83,720	11,298	95,018
Souris Valley Special Services	4,255	585,554	116,375	706,184	63,330	19,974	83,304
South Central Prairie Special Education Unit	1,648	226,828	-	228,476	24,532	49,367	73,899
South East Education Cooperative	14,656	2,017,094	-	2,031,750	218,159	327,047	545,206
South Heart Public School District #9	3,838	528,269	135,918	668,025	57,135	245	57,380
South Prairie School District #70	7,591	1,044,727	46,816	1,099,134	112,992	36,396	149,388
St John School District #3	10,275	1,414,196	103,272	1,527,743	152,951	81,165	234,116
Stanley Community Public School District # 2	15,642	2,152,784	114,482	2,282,908	232,834	39,205	272,039
Surrey Schools	6,253	860,607	62,598	929,458	93,079	13,624	106,703
Sw Special Education Unit	708	97,387	38,722	136,817	10,534	(7,254)	3,280
Sweet Briar School District # 17	87	11,972	-	12,059	1,296	3,950	5,246
Tgu School District #60	17,942	2,469,315	321,458	2,808,715	267,067	(14,993)	252,074
Thompson Public School	4,951	681,346	118,142	804,439	73,693	54,613	128,306
Tioga Public School District #15	9,819	1,351,408	159,927	1,521,154	146,161	48,367	194,528
Turtle Lake Mercer School District #72	4,414	607,464	49,597	661,475	65,702	12,447	78,149
Underwood School District #8	5,261	724,142	3,939	733,342	78,320	59,803	138,123
United Public School District # 7	10,445	1,437,511	64,228	1,512,184	155,472	1,840	157,312
Valley City Public School	10,522	1,448,195	203,592	1,662,309	156,630	(717)	155,913
Velva Public School	4,567	628,628	5,432	638,627	67,988	13,928	81,916

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Wahpeton Public School District 37	2,937,500	95,624	1,619,772	77,075	181,109	1,973,580
Warwick Public School	1,057,184	34,414	582,943	27,739	37,235	682,331
Washburn Public School	943,687	30,719	520,360	24,761	238,995	814,835
West Fargo Public School #6	33,508,494	1,090,811	18,476,976	879,202	207,736	20,654,725
West River Student Services	325,624	10,601	179,553	8,544	42,738	241,436
Westhope Public School #17	580,173	18,887	319,914	15,223	52,135	406,159
White Shield School Dist #85	2,060,685	67,082	1,136,286	54,069	333,361	1,590,798
Williston Basin School District #7	16,563,437	539,193	9,133,273	434,595	9,111,780	19,218,841
Williston Public School #1	-	-	-	-	366,752	366,752
Wilmac Multidistrict Special Education Unit	2,036,138	66,282	1,122,750	53,425	368,047	1,610,504
Wilton Public School District	699,049	22,757	385,464	18,342	21,283	447,846
Yellowstone School District # 14	499,533	16,262	275,448	13,107	55,881	360,698
Zeeland Public Schools	121,114	3,942	66,783	3,178	4,650	78,553
Attorney General's office	18,437,428	600,198	10,166,614	483,765	173,157	11,423,734
Bank of North Dakota	17,489,731	569,348	9,644,042	458,899	227,986	10,900,275
Beef Commission	192,864	6,280	106,347	5,060	46,910	164,597
Bismarck State College	8,586,893	279,530	4,734,914	225,305	352,738	5,592,487
Board of Medical Examiners	540,740	17,603	298,170	14,188	28,287	358,248
Board of Pharmacy	455,106	14,816	250,951	11,941	5,454	283,162
Central Services	2,286,040	74,417	1,260,549	59,982	189,089	1,584,037
Department of Transportation	100,975,981	3,287,098	55,679,338	2,649,427	1,231,821	62,847,684
Dickinson State University	3,437,939	111,916	1,895,720	90,205	827	2,098,668
Education Standards & Practice	861,620	28,049	475,108	22,607	4,390	530,154
Electrical Board	3,165,477	103,046	1,745,481	83,056	389,006	2,320,589
Housing Finance Agency	4,971,844	161,849	2,741,533	130,452	384,154	3,417,988
Information Technology Dept	58,555,490	1,906,172	32,288,183	1,536,390	5,741,472	41,472,217
Insurance Department	3,832,440	124,759	2,113,252	100,556	143,528	2,482,095
Job Service North Dakota	13,996,451	455,631	7,717,807	367,242	401,540	8,942,220
Lake Region State College	3,693,355	120,231	2,036,559	96,907	339,097	2,592,794
Land Department	3,357,242	109,290	1,851,222	88,088	137,143	2,185,743
Legislative Council	5,729,146	186,502	3,159,118	150,322	381,519	3,877,461
Mayville State University	4,315,660	140,490	2,379,706	113,235	5,479	2,638,910
Mill & Elevator Association	15,569,905	506,851	8,585,428	408,526	386,827	9,887,632

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Wahpeton Public School District 37	16,200	2,229,637	4,124	2,249,961	241,146	63,333	304,479	
Warwick Public School	5,830	802,429	257,125	1,065,384	86,786	(22,345)	64,441	
Washburn Public School	5,204	716,282	58,254	779,740	77,470	46,303	123,773	
West Fargo Public School #6	184,797	25,433,798	1,327,826	26,946,421	2,750,785	(93,018)	2,657,767	
West River Student Services	1,796	247,157	25,819	274,772	26,730	16,353	43,083	
Westhope Public School #17	3,200	440,366	29,467	473,033	47,628	13,136	60,764	
White Shield School Dist #85	11,365	1,564,112	174,704	1,750,181	169,167	27,798	196,965	
Williston Basin School District #7	91,346	12,572,069	-	12,663,415	1,359,728	3,517,054	4,876,782	
Williston Public School #1	-	-	9,233,665	9,233,665	-	(3,109,915)	(3,109,915)	
Wilmac Multidistrict Special Education Unit	11,229	1,545,480	347,548	1,904,257	167,151	65,747	232,898	
Wilton Public School District	3,855	530,596	56,114	590,565	57,385	7,975	65,360	
Yellowstone School District # 14	2,755	379,158	3,996	385,909	41,007	21,723	62,730	
Zeeland Public Schools	668	91,928	48,137	140,733	9,944	(10,088)	(144)	
Attorney General's office	101,681	13,994,476	1,734,411	15,830,568	1,513,568	(536,404)	977,164	
Bank of North Dakota	96,455	13,275,150	1,145,006	14,516,611	1,435,771	(414,361)	1,021,410	
Beef Commission	1,064	146,389	218,741	366,194	15,833	(44,428)	(28,595)	
Bismarck State College	47,356	6,517,670	173,032	6,738,058	704,917	54,902	759,819	
Board of Medical Examiners	2,982	410,435	39,384	452,801	44,392	(7,663)	36,729	
Board of Pharmacy	2,510	345,437	14,613	362,560	37,359	(632)	36,727	
Central Services	12,607	1,735,162	162,337	1,910,106	187,666	(18,611)	169,055	
Department of Transportation	556,876	76,643,333	2,039,150	79,239,359	8,289,338	(1,599,954)	6,689,384	
Dickinson State University	18,960	2,609,483	352,706	2,981,149	282,228	(230,236)	51,992	
Education Standards & Practice	4,752	653,992	25,570	684,314	70,732	4,171	74,903	
Electrical Board	17,457	2,402,677	112,700	2,532,834	259,861	91,472	351,333	
Housing Finance Agency	27,419	3,773,756	62,355	3,863,530	408,149	104,067	512,216	
Information Technology Dept	322,930	44,445,104	38,265	44,806,299	4,806,949	2,666,114	7,473,063	
Insurance Department	21,136	2,908,919	142,834	3,072,889	314,614	(121,164)	193,450	
Job Service North Dakota	77,190	10,623,662	1,867,514	12,568,366	1,148,998	(456,505)	692,493	
Lake Region State College	20,369	2,803,350	94,673	2,918,392	303,196	100,182	403,378	
Land Department	18,515	2,548,232	127,904	2,694,651	275,604	(2,799)	272,805	
Legislative Council	31,596	4,348,567	8,244	4,388,407	470,318	133,227	603,545	
Mayville State University	23,801	3,275,696	808,664	4,108,161	354,281	(275,430)	78,851	
Mill & Elevator Association	85,867	11,817,953	386,814	12,290,634	1,278,168	127,766	1,405,934	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Minot State University	8,880,913	289,104	4,897,040	233,019	22,712	5,441,875
ND Board of Nursing	1,333,406	43,407	735,256	34,986	153,733	967,382
ND Public Employees Retirement System	3,157,899	102,800	1,741,302	82,858	94,900	2,021,860
ND Soybean Council	540,759	17,603	298,181	14,189	34,208	364,181
ND St College of Science	8,858,006	288,356	4,884,408	232,418	381,217	5,786,399
ND State Board of Accountancy	201,830	6,568	111,292	5,296	16,462	139,618
ND State Board of Cosmetology	98,919	3,222	54,545	2,595	4,463	64,825
ND State Plumbing Board	681,059	22,170	375,544	17,870	827	416,411
ND System Information Technology Services	3,796,054	123,573	2,093,189	99,602	103,042	2,419,406
ND University System office	1,735,003	56,480	956,701	45,523	79,898	1,138,602
North Dakota State Board of Dental Examiners	181,988	5,925	100,351	4,775	153,611	264,662
North Dakota State University	54,358,899	1,769,561	29,974,133	1,426,279	450,975	33,620,948
office of Management & Budget	5,280,963	171,912	2,911,985	138,563	80,505	3,302,965
Public Finance Authority	342,959	11,164	189,112	8,999	28,975	238,250
Real Estate Commission	399,302	12,999	220,180	10,477	49,447	293,103
Retirement & Investment office	4,136,506	134,658	2,280,918	108,534	1,152,701	3,676,811
Rough Rider Industries	2,491,861	81,119	1,374,041	65,382	52,872	1,573,414
State Auditor's office	6,203,786	201,954	3,420,840	162,776	132,732	3,918,302
State Board of Law Examiners	582,949	18,976	321,445	15,296	-	355,717
State Fair Association	1,902,954	61,947	1,049,311	49,930	166,348	1,327,536
Tobacco Prevention/Control Committee	-	-	-	-	-	-
University of North Dakota	68,930,722	2,243,920	38,009,207	1,808,617	2,257,237	44,318,981
Valley City State University	3,579,453	116,523	1,973,753	93,918	122,767	2,306,961
Williston State College	1,653,978	53,844	912,023	43,397	133,700	1,142,964
Workforce Safety & Insurance	24,916,414	811,110	13,739,202	653,762	307,444	15,511,518
Adjutant General ND National Guard	17,131,519	557,687	9,446,520	449,500	57,188	10,510,895
Aeronautics Commission	813,742	26,492	448,707	21,351	51,263	547,813
Career & Technical Education	3,513,970	114,390	1,937,644	92,200	231,573	2,375,807
Commission On Legal Counsel For Indigents	3,998,636	130,168	2,204,895	104,917	23,854	2,463,834
Department of Commerce	7,388,215	240,511	4,073,948	193,853	818,708	5,327,020
Department of Corrections And Rehabilitation	13,532,822	440,538	7,462,157	355,077	268,329	8,526,101
Department of Corrections Transitional Services	4,089,843	133,136	2,255,187	107,310	395,838	2,891,471
Department of Financial Institutions	3,734,543	121,572	2,059,271	97,988	61,926	2,340,757

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Minot State University	48,978	6,740,839	170,910	6,960,727	729,052	(129,912)	599,140	
ND Board of Nursing	7,354	1,012,089	51,105	1,070,548	109,462	29,099	138,561	
ND Public Employees Retirement System	17,416	2,396,925	272,036	2,686,377	259,238	(51,606)	207,632	
ND Soybean Council	2,982	410,450	163,128	576,560	44,391	(35,752)	8,639	
ND St College of Science	48,851	6,723,451	371,843	7,144,145	727,174	(132,327)	594,847	
ND State Board of Accountancy	1,113	153,194	11,273	165,580	16,569	(34,325)	(17,756)	
ND State Board of Cosmetology	546	75,082	57,868	133,496	8,119	(11,989)	(3,870)	
ND State Plumbing Board	3,756	516,941	24,184	544,881	55,910	(9,216)	46,694	
ND System Information Technology Services	20,935	2,881,301	119,846	3,022,082	311,626	20,661	332,287	
ND University System office	9,568	1,316,911	164,611	1,491,090	142,430	(19,051)	123,379	
North Dakota State Board of Dental Examiners	1,004	138,134	-	139,138	14,939	44,468	59,407	
North Dakota State University	299,786	41,259,785	996,668	42,556,239	4,462,440	(838,181)	3,624,259	
office of Management & Budget	29,124	4,008,385	254,974	4,292,483	433,527	(53,629)	379,898	
Public Finance Authority	1,891	260,315	14,709	276,915	28,154	6,592	34,746	
Real Estate Commission	2,202	303,081	10,809	316,092	32,778	32,858	65,636	
Retirement & Investment office	22,813	3,139,713	25,856	3,188,382	339,575	310,566	650,141	
Rough Rider Industries	13,742	1,891,386	143,091	2,048,219	204,561	(9,902)	194,659	
State Auditor's office	34,213	4,708,831	261,779	5,004,823	509,281	(110,346)	398,935	
State Board of Law Examiners	3,215	442,473	28,633	474,321	47,856	(22,136)	25,720	
State Fair Association	10,495	1,444,390	50,264	1,505,149	156,219	17,113	173,332	
Tobacco Prevention/Control Committee	-	-	-	-	-	-	-	
University of North Dakota	380,148	52,320,168	565,971	53,266,287	5,658,673	(198,458)	5,460,215	
Valley City State University	19,740	2,716,896	78,396	2,815,032	293,844	25,176	319,020	
Williston State College	9,122	1,255,411	305,179	1,569,712	135,777	(111,541)	24,236	
Workforce Safety & Insurance	137,412	18,912,191	1,240,972	20,290,575	2,045,443	(717,253)	1,328,190	
Adjutant General ND National Guard	94,479	13,003,258	1,053,628	14,151,365	1,406,362	(483,649)	922,713	
Aeronautics Commission	4,488	617,651	20,892	643,031	66,799	15,784	82,583	
Career & Technical Education	19,379	2,667,192	105,116	2,791,687	288,470	92,025	380,495	
Commission On Legal Counsel For Indigents	22,052	3,035,066	202,740	3,259,858	328,257	(87,754)	240,503	
Department of Commerce	40,746	5,607,842	11,618	5,660,206	606,515	209,073	815,588	
Department of Corrections And Rehabilitation	74,633	10,271,756	493,554	10,839,943	1,110,939	24,288	1,135,227	
Department of Corrections Transitional Services	22,555	3,104,294	270,558	3,397,407	335,746	78,066	413,812	
Department of Financial Institutions	20,596	2,834,613	125,974	2,981,183	306,576	(56,696)	249,880	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)

Deferred Outflows of Resources

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
Department of Human Services	143,521,192	4,672,084	79,139,265	3,765,736	3,561,963	91,139,048
Dept of Agriculture	7,626,450	248,266	4,205,314	200,104	441,789	5,095,473
Facility Management	2,589,816	84,307	1,428,055	67,952	10,342	1,590,656
Field Services Division	13,719,207	446,605	7,564,931	359,967	244,605	8,616,108
Game & Fish Department	19,307,880	628,535	10,646,591	506,604	344,960	12,126,690
Governor's office	\$2,150,503	70,007	1,185,812	56,425	41,385	1,353,629
Heart River Correctional Center	1,835,947	59,765	1,012,363	48,172	1,101,744	2,222,044
Highway Patrol	\$3,071,571	99,990	1,693,700	80,592	85,826	1,960,108
Historical Society	7,645,501	248,887	4,215,819	200,604	516,236	5,181,546
Indian Affairs Commission	458,423	14,922	252,780	12,028	179,662	459,392
Industrial Commission	11,674,932	380,058	6,437,694	306,329	42,582	7,166,663
James River Correctional Ctr	12,632,849	411,240	6,965,901	331,463	490,671	8,199,275
Juvenile Services - DOCR	2,962,085	96,427	1,633,328	77,720	414,076	2,221,551
Life Skills and Transition Center	18,799,612	611,990	10,366,326	493,268	-	11,471,584
Mental Health	15,623,453	508,593	8,614,955	409,931	2,218,687	11,752,166
Milk Marketing Board	171,904	5,596	94,790	4,510	60,182	165,078
ND Barley Council	241,263	7,855	133,035	6,330	2,703	149,923
ND Corn Utilization Council	394,713	12,849	217,650	10,357	110,251	351,107
ND Council On The Arts	532,487	17,335	293,620	13,971	11,924	336,850
ND Department of Health	22,735,908	740,128	12,536,846	596,549	1,624,789	15,498,312
ND Department of Labor	1,015,977	33,073	560,222	26,657	41,641	661,593
ND Ethics Commission	-	-	-	-	4,841	4,841
ND Oilseed Council	58,021	1,888	31,994	1,522	133	35,537
ND Securities Department	922,765	30,038	508,824	24,212	12,363	575,437
ND State Library	1,953,088	63,580	1,076,956	51,246	71,838	1,263,620
ND Supreme Court	31,840,691	1,036,518	17,557,330	835,442	457,670	19,886,960
ND Veterans Home	7,612,490	247,811	4,197,616	199,738	-	4,645,165
ND Wheat Commission	805,894	26,234	444,379	21,145	3,614	495,372
ND Youth Correctional Center	3,910,785	127,308	2,156,453	102,612	-	2,386,373
North Dakota State Hospital	24,315,339	791,544	13,407,763	637,990	-	14,837,297
office of Administrative Hearings	751,382	24,460	414,321	19,715	97,012	555,508
Parks & Recreation Department	6,565,931	213,743	3,620,531	172,278	573,118	4,579,670
Protection & Advocacy Project	2,964,032	96,489	1,634,402	77,771	6,995	1,815,657

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)							
Deferred Inflows of Resources				Pension Expense (Income)			
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Department of Human Services	791,510	108,936,228	5,276	109,733,014	11,781,967	2,300,454	14,082,421
Dept of Agriculture	42,059	5,788,669	334,081	6,164,809	626,071	89,018	715,089
Facility Management	14,283	1,965,736	324,628	2,304,647	212,604	(166,662)	45,942
Field Services Division	75,661	10,413,226	305,907	10,794,794	1,126,240	33,980	1,160,220
Game & Fish Department	106,482	14,655,171	514,258	15,275,911	1,585,025	(48,514)	1,536,511
Governor's office	11,860	1,632,286	152,680	1,796,826	176,540	(8,917)	167,623
Heart River Correctional Center	10,125	1,393,530	-	1,403,655	150,718	402,366	553,084
Highway Patrol	16,940	2,331,400	144,622	2,492,962	252,153	(52,767)	199,386
Historical Society	42,164	5,803,130	107,324	5,952,618	627,635	108,652	736,287
Indian Affairs Commission	2,528	347,954	102,538	453,020	37,635	6,843	44,478
Industrial Commission	64,386	8,861,570	447,617	9,373,573	958,421	(259,997)	698,424
James River Correctional Ctr	69,669	9,588,653	2,629,901	12,288,223	1,037,058	(559,154)	477,904
Juvenile Services - DOCR	16,336	2,248,298	363,421	2,628,055	243,164	(6,989)	236,175
Life Skills and Transition Center	103,679	14,269,383	1,331,873	15,704,935	1,543,301	(769,795)	773,506
Mental Health	86,162	11,858,597	171,208	12,115,967	1,282,564	2,177,519	3,460,083
Milk Marketing Board	948	130,479	51,032	182,459	14,112	(24,189)	(10,077)
ND Barley Council	1,331	183,125	16,557	201,013	19,806	(2,688)	17,118
ND Corn Utilization Council	2,177	299,597	4,930	306,704	32,402	16,890	49,292
ND Council On The Arts	2,937	404,171	54,802	461,910	43,713	(11,860)	31,853
ND Department of Health	125,387	17,257,131	3,504,569	20,887,087	1,866,440	(1,772,272)	94,168
ND Department of Labor	5,603	771,152	128,705	905,460	83,405	(46,320)	37,085
ND Ethics Commission	-	-	-	-	-	1,401	1,401
ND Oilseed Council	320	44,039	1,364	45,723	4,764	(226)	4,538
ND Securities Department	5,089	700,402	197,057	902,548	75,750	(58,881)	16,869
ND State Library	10,771	1,482,444	105,817	1,599,032	160,332	(59,089)	101,243
ND Supreme Court	175,599	24,167,893	1,164,509	25,508,001	2,613,871	(349,822)	2,264,049
ND Veterans Home	41,982	5,778,073	368,297	6,188,352	624,927	(232,271)	392,656
ND Wheat Commission	4,444	611,694	7,987	624,125	66,158	(4,124)	62,034
ND Youth Correctional Center	21,568	2,968,385	1,109,671	4,099,624	321,045	(481,582)	(160,537)
North Dakota State Hospital	134,097	18,455,960	3,260,871	21,850,928	1,996,099	(1,525,465)	470,634
office of Administrative Hearings	4,144	570,318	76,832	651,294	61,683	(6,373)	55,310
Parks & Recreation Department	36,211	4,983,708	301,129	5,321,048	539,012	47,530	586,542
Protection & Advocacy Project	16,346	2,249,776	132,544	2,398,666	243,323	(51,224)	192,099

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**MAIN SYSTEM (CONTINUED)**

**Deferred Outflows of Resources**

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
Public Instruction	7,673,461	249,797	4,231,236	201,338	415,647	5,098,018
Public Service Commission	4,677,111	152,254	2,579,014	122,719	51,575	2,905,562
Racing Commission	223,157	7,265	123,051	5,855	850	137,021
School For The Blind	1,445,187	47,044	796,893	37,919	149,165	1,031,021
SCHOOL FOR THE DEAF	1,868,438	60,824	1,030,279	49,024	2,606	1,142,733
Secretary of State	2,636,056	85,813	1,453,552	69,165	98,123	1,706,653
State Penitentiary	17,382,096	565,844	9,584,691	456,075	434,074	11,040,684
State Seed Department	2,466,967	80,308	1,360,315	64,729	10,098	1,515,450
State Treasurer's office	800,032	26,045	441,147	20,991	13,077	501,260
Tax Department	10,013,145	325,961	5,521,365	262,727	99,224	6,209,277
Veterans Affairs Department	813,877	26,494	448,781	21,355	52,407	549,037
Water Commission	10,495,844	341,675	5,787,531	275,392	600,848	7,005,446
<b>Main Total</b>	<b>\$ 1,928,252,351</b>	<b>\$ 62,770,933</b>	<b>\$ 1,063,260,859</b>	<b>\$ 50,593,851</b>	<b>\$ 104,126,805</b>	<b>\$ 1,280,752,448</b>

**JUDGES SYSTEM**

**Deferred Outflows of Resources**

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
ND Supreme Court	\$ (6,513,076)	\$ 97,644	\$ 6,875,157	\$ 1,457,418	\$ -	\$ 8,430,219

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

MAIN SYSTEM (CONTINUED)							
Deferred Inflows of Resources					Pension Expense (Income)		
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Public Instruction	42,319	5,824,352	756,830	6,623,501	629,931	(238,105)	391,826
Public Service Commission	25,794	3,550,046	296,822	3,872,662	383,955	(127,382)	256,573
Racing Commission	1,231	169,382	8,837	179,450	18,320	(4,562)	13,758
School For The Blind	7,970	1,096,933	37,469	1,142,372	118,639	40,294	158,933
SCHOOL FOR THE DEAF	10,304	1,418,192	374,071	1,802,567	153,383	(120,211)	33,172
Secretary of State	14,538	2,000,833	69,945	2,085,316	216,399	(28,404)	187,995
State Penitentiary	95,861	13,193,452	2,471,546	15,760,859	1,426,934	(586,687)	840,247
State Seed Department	13,605	1,872,491	126,607	2,012,703	202,518	(59,138)	143,380
State Treasurer's office	4,412	607,245	15,701	627,358	65,676	12,432	78,108
Tax Department	55,222	7,600,231	845,496	8,500,949	822,001	(414,044)	407,957
Veterans Affairs Department	4,488	617,753	3,969	626,210	66,813	23,688	90,501
Water Commission	57,884	7,966,612	453,107	8,477,603	861,627	(99,195)	762,432
<b>Main Total</b>	<b>\$ 10,634,185</b>	<b>\$ 1,463,592,401</b>	<b>\$ 104,651,283</b>	<b>\$ 1,578,877,869</b>	<b>\$ 158,294,423</b>	<b>\$ 129,377</b>	<b>\$ 158,423,800</b>

JUDGES SYSTEM (CONTINUED)							
Deferred Inflows of Resources					Pension Expense (Income)		
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
ND Supreme Court	\$ 473,576	\$ 10,118,106	\$ 14,754	\$ 10,606,436	\$ 2,930,281	\$ (24,389)	\$ 2,905,892

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM

Deferred Outflows of Resources

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
City of Bowman	\$ 150,951	\$ 57,829	\$ 132,879	\$ 7,723	-	\$ 198,431
City of Burlington	160,041	61,312	140,881	8,188	3,691	214,072
City of Cavalier	145,338	55,679	127,938	7,436	653	191,706
City of Ellendale	96,220	36,864	84,700	4,923	-	126,487
City of Grafton	389,129	149,078	342,542	19,909	63,551	575,080
City of Grand Forks	9,833,826	3,767,387	8,656,511	503,121	1,645,738	14,572,757
City of Killdeer	284,175	108,870	250,153	14,539	86,900	460,462
City of Lincoln	375,375	143,808	330,435	19,205	23,788	517,236
City of Oakes	174,254	66,757	153,393	8,915	63,795	292,860
City of Powers Lake	87,828	33,646	77,313	4,493	16,901	132,353
City of Surrey	125,757	48,179	110,701	6,434	17,234	182,548
City of Thompson	53,366	20,446	46,977	2,730	345	70,498
City of Watford City	1,628,074	623,724	1,433,159	83,296	356,385	2,496,564
City of West Fargo	4,717,755	1,807,396	4,152,940	241,371	273,186	6,474,893
City of Williston	9,311,526	3,567,291	8,196,741	476,399	142,806	12,383,237
Adams County	242,747	92,999	213,685	12,419	5,238	324,341
Benson County	164,156	62,888	144,503	8,399	14,533	230,323
Billings County	551,942	211,452	485,863	28,239	108,306	833,860
Bowman County	133,133	51,004	117,195	6,811	2,973	177,983
Cass County	8,070,182	3,091,726	7,104,012	412,889	54,095	10,662,722
Dunn County	1,320,816	506,011	1,162,687	67,576	23,663	1,759,937
Foster County	160,750	61,586	141,505	8,224	2,286	213,601
Griggs County	97,572	37,380	85,891	4,992	-	128,263
Mckenzie County	3,474,697	1,331,171	3,058,703	177,774	24,504	4,592,152
Mclean County	1,090,409	417,740	959,864	55,788	14,915	1,448,307
Renville County	297,297	113,897	261,704	15,210	90,606	481,417
Slope County	54,938	21,048	48,361	2,811	-	72,220
Stark County	1,699,908	651,244	1,496,394	86,971	-	2,234,609
Towner County	228,167	87,411	200,850	11,674	19,213	319,148
Walsh County	754,315	288,982	664,007	38,592	164,583	1,156,164
Ward County	3,461,430	1,326,088	3,047,024	177,095	-	4,550,207
Wells County	144,360	55,305	127,077	7,386	13,352	203,120
Williams County	5,212,472	1,996,923	4,588,430	266,682	37,372	6,889,407

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM (CONTINUED)**

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
City of Bowman	\$ 520	\$ 182,726	\$ 25,107	\$ 208,353	\$ 84,113	\$ (6,394)	\$ 77,719	
City of Burlington	551	193,729	9,989	204,269	89,177	(2,534)	86,643	
City of Cavalier	\$501	\$175,931	\$11,610	\$188,042	\$80,985	(4,807)	\$76,178	
City of Ellendale	331	116,474	8,185	124,990	53,613	(3,053)	50,560	
City of Grafton	1,340	471,040	-	472,380	216,827	13,760	230,587	
City of Grand Forks	33,868	11,903,812	56,406	11,994,086	5,479,526	429,773	5,909,299	
City of Killdeer	979	343,993	-	344,972	158,346	16,977	175,323	
City of Lincoln	1,293	454,390	16,579	472,262	209,165	7,075	216,240	
City of Oakes	600	210,934	-	211,534	97,096	12,463	109,559	
City of Powers Lake	302	106,315	15,920	122,537	48,941	(2,477)	46,464	
City of Surrey	433	152,228	29,446	182,107	70,072	(1,608)	68,464	
City of Thompson	184	64,600	3,663	68,447	29,737	(1,295)	28,442	
City of Watford City	5,607	1,970,778	-	1,976,385	907,183	91,034	998,217	
City of West Fargo	16,248	5,710,826	(27,575)	5,699,499	2,628,791	137,107	2,765,898	
City of Williston	32,069	11,271,570	893,023	12,196,662	5,188,494	(79,599)	5,108,895	
Adams County	836	293,844	16,356	311,036	135,260	(6,027)	129,233	
Benson County	565	198,710	28,639	227,914	91,470	(5,909)	85,561	
Billings County	1,901	668,124	-	670,025	307,549	22,514	330,063	
Bowman County	459	161,158	26,922	188,539	74,184	(9,293)	64,891	
Cass County	27,794	9,768,927	662,357	10,459,078	4,496,803	(238,446)	4,258,357	
Dunn County	4,549	1,598,843	56,301	1,659,693	735,975	(17,266)	718,709	
Foster County	554	194,588	3,260	198,402	89,571	2,481	92,052	
Griggs County	336	118,111	26,021	144,468	54,368	(8,000)	46,368	
Mckenzie County	11,967	4,206,108	380,916	4,598,991	1,936,145	(78,383)	1,857,762	
Mclean County	3,755	1,319,936	77,822	1,401,513	607,591	(25,901)	581,690	
Renville County	1,024	359,877	-	360,901	165,658	17,701	183,359	
Slope County	189	66,503	6,795	73,487	30,609	(1,867)	28,742	
Stark County	5,855	2,057,733	82,566	2,146,154	947,209	(35,668)	911,541	
Towner County	786	276,195	23,596	300,577	127,138	3,098	130,236	
Walsh County	2,598	913,095	14,082	929,775	420,313	38,233	458,546	
Ward County	11,921	4,190,048	297,601	4,499,570	1,928,752	(110,580)	1,818,172	
Wells County	497	174,748	23,545	198,790	80,439	819	81,258	
Williams County	17,952	6,309,679	316,468	6,644,099	2,904,452	(104,595)	2,799,857	

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM (CONTINUED)**

Employer Name	Deferred Outflows of Resources						
	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	
Bismarck Rural Fire Protection	756,755	289,915	666,155	38,717	11,035	1,005,822	
Minot Rural Fire Department	242,638	92,956	213,589	12,414	69,457	388,416	
Williston Rural Fire Protection District #1	-	-	-	-	-	-	
Attorney General's office	4,121,720	294,060	675,672	39,270	-	1,009,002	
Adjutant General ND National Guard	767,566	1,579,050	3,628,263	210,877	90,897	5,509,087	
<b>Law Enforcement with Prior Main Service System Total</b>	<b>\$ 60,581,588</b>	<b>\$ 23,209,102</b>	<b>\$ 53,328,697</b>	<b>\$ 3,099,492</b>	<b>\$ 3,442,001</b>	<b>\$ 83,079,292</b>	

**LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources						
	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	
City of Berthold	\$ 4,498	\$ 1,887	\$ 14,663	\$ 1,103	\$ 427	\$ 18,080	
City of Beulah	41,189	17,281	134,278	10,099	3,626	165,284	
City of Devils Lake	157,876	66,239	514,675	38,707	23,413	643,034	
City of Dickinson	529,319	222,079	1,725,581	129,777	30,001	2,107,438	
City of Garrison	14,801	6,209	48,250	3,629	1,301	59,389	
City of Mandan	364,491	152,925	1,188,243	89,365	4,239	1,434,772	
City of Rolette	11,137	4,673	36,308	2,731	7,033	50,745	
City of Valley City	94,929	39,828	309,470	23,275	23,008	395,581	
Barnes County	132,016	55,389	430,374	32,367	12,466	530,596	
Morton County	284,072	119,183	926,075	69,648	12,619	1,127,525	
Rolette County	119,327	50,066	389,007	29,256	9,439	477,768	
Sargent County	40,996	17,200	133,646	10,051	-	160,897	
Municipal Airport Authority of the City of Fargo	69,321	29,085	225,986	16,996	19,897	291,964	
<b>Law Enforcement without Prior Main Service System Total</b>	<b>\$ 1,863,972</b>	<b>\$ 782,044</b>	<b>\$ 6,076,556</b>	<b>\$ 457,004</b>	<b>\$ 147,469</b>	<b>\$ 7,463,073</b>	
<b>Total PERS</b>	<b>\$ 1,984,184,835</b>	<b>\$ 86,859,723</b>	<b>\$ 1,129,541,269</b>	<b>\$ 55,607,765</b>	<b>\$ 107,716,275</b>	<b>\$ 1,379,725,032</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 (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM (CONTINUED)**

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
Bismarck Rural Fire Protection	2,606	916,049	11,533	930,188	421,675	12,335	434,010	
Minot Rural Fire Department	836	293,713	-	294,549	135,202	13,569	148,771	
Williston Rural Fire Protection District #1	-	-	(712)	(712)	-	742	742	
Attorney General's office	2,644	929,136	87,242	1,019,022	427,697	(30,798)	396,899	
Adjutant General ND National Guard	14,195	4,989,327	454,778	5,458,300	2,296,673	(130,283)	2,166,390	
<b>Law Enforcement with Prior Main Service System Total</b>	<b>\$ 208,645</b>	<b>\$ 73,333,798</b>	<b>\$ 3,638,441</b>	<b>\$ 77,180,884</b>	<b>\$ 33,756,800</b>	<b>\$ (85,103)</b>	<b>\$ 33,671,697</b>	

**LAW ENFORCEMENT WITHOUT PRIOR MAIN SERVICE SYSTEM (CONTINUED)**

Employer Name	Deferred Inflows of Resources				Pension Expense (Income)			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	
City of Berthold	\$ 645	\$ 19,050	\$ 3,928	\$ 23,623	\$ 5,045	\$ (84)	\$ 4,961	
City of Beulah	5,908	174,455	8,644	189,007	46,197	(4,140)	42,057	
City of Devils Lake	22,647	668,669	11,103	702,419	177,072	14,766	191,838	
City of Dickinson	75,929	2,241,886	39,021	2,356,836	593,681	(77,203)	516,478	
City of Garrison	2,123	62,686	3,774	68,583	16,600	(1,502)	15,098	
City of Mandan	52,285	1,543,774	56,280	1,652,339	408,812	(4,800)	404,012	
City of Rolette	1,598	47,171	-	48,769	12,491	1,715	14,206	
City of Valley City	13,617	402,066	-	415,683	106,472	6,097	112,569	
Barnes County	18,937	559,144	6,169	584,250	148,067	13,161	161,228	
Morton County	40,749	1,203,162	35,813	1,279,724	318,615	21,389	340,004	
Rolette County	17,117	505,401	5,688	528,206	133,836	12,381	146,217	
Sargent County	5,881	173,634	6,849	186,364	45,981	(8,027)	37,954	
Municipal Airport Authority of the City of Fargo	9,944	293,603	6,081	309,628	77,749	3,863	81,612	
<b>Law Enforcement without Prior Main Service System Total</b>	<b>\$ 267,380</b>	<b>\$ 7,894,701</b>	<b>\$ 183,350</b>	<b>\$ 8,345,431</b>	<b>\$ 2,090,623</b>	<b>\$ (22,389)</b>	<b>\$ 2,068,234</b>	
<b>Total PERS</b>	<b>\$ 11,583,786</b>	<b>\$ 1,554,939,006</b>	<b>\$ 108,487,828</b>	<b>\$ 1,675,010,620</b>	<b>\$ 197,072,127</b>	<b>\$ (2,504)</b>	<b>\$ 197,069,623</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 (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Deferred Outflows of Resources

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
State of ND Highway Patrolmen	\$ 75,874,610	\$ 1,652,156	\$ 42,615,800	\$ 2,185,904	\$ -	\$ 46,453,860

RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA

Deferred Outflows of Resources

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
Job Service North Dakota	\$ (11,346,765)	\$ -	\$ -	\$ 5,014,798	\$ -	\$ 5,014,798

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



**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM (CONTINUED)							
Deferred Inflows of Resources						Pension Expense (Income)	
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
State of ND Highway Patrolmen	\$ 977,413	\$ 30,094,792	\$ -	\$ 31,072,205	\$ 14,491,129	\$ -	\$ 14,491,129

RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA (CONTINUED)							
Deferred Inflows of Resources						Pension Expense (Income)	
Employer Name	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Job Service North Dakota	\$ -	\$ -	\$ -	\$ -	\$ 5,740,755	\$ -	\$ 5,740,755

*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  
YEAR ENDED JUNE 30, 2023**

**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 (JSND) 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, HPRS, and 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, the National Guard Security Officers and Firefighters, peace officers and correctional officers employed by political subdivisions, and as of August 1, 2017, firefighters employed by participating political subdivisions. Effective August 1, 2015, current and newly eligible members of the National Guard System were transferred to the Law Enforcement System. The HPRS covers substantially all sworn officers of the North Dakota Highway Patrol. JSND 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 nine 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; two members of the legislative assembly appointed by the chairman of the legislative management, three members elected by the active membership of the NDPERS system; and one member elected by the retired public employees.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**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). For members hired on or after January 1, 2016, the Rule of 85 is replaced with the Rule of 90 with a minimum age of 60. 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. For members hired on or after January 1, 2020 the annual pension benefit is equal to 1.75% of their average monthly salary, using the three highest periods of 12 consecutive months employed during the last 180 months of employment. The Plan permits early retirement at ages 55-64 with three or more years of service.

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 10 years of service, plus 2.80% of the average monthly salary times the second 10 years of service, plus 1.25% of average monthly salary times years of service in excess of 20 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). Effective August 1, 2015, the National Guard System became part of the Law Enforcement System. 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.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**Pension Benefits (Continued)**

***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 10 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 10 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.

***JSND***

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 five 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 five 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.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**Death and Disability Benefits (Continued)**

***PERS (Continued)***

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

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

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

***HPRS***

Death and disability benefits are set by statute. If an active member dies with less than 10 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.

***JSND***

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.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**Death and Disability Benefits (Continued)**

***JSND (Continued)***

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 10 years of service credited for the HPRS), they will receive the accumulated member contributions plus interest, or may elect to receive this amount at a later date. If a member has vested, they have the option of applying for a refund or can remain as a terminated vested participant. If a member terminated and withdrew their accumulated member contribution and is subsequently reemployed, they have the option of repurchasing their previous service.

**Contributions**

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

***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. The 2019 Legislative Assembly passed legislation that ended the RHIC plan for new hires after January 1, 2020 and redirected the 1.14% RHIC employer contribution to the retirement account. Employer contributions are set by statute except the contribution rates for the National Guard/Law Enforcement Plans which are set by the Board.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**Contributions (Continued)**

***PERS (Continued)***

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

	Rates Set by Statute				
	Member	Employer			
		Before 2024	2024-2025	2026 and Later	
			State	Political Subdivision	
Main System Permanent Employees					
- Hired before 2020	7.00%	7.12%	8.12%	ADEC*	8.12%
- Hired after 2019	7.00%	8.26%	9.26%	ADEC*	9.26%
Main System Temporary Employees					
- Hired before 2020	14.12%	0.00%	0.00%	0.00%	0.00%
- Hired after 2019	15.26%	0.00%	0.00%	0.00%	0.00%
Judges	8.00%	17.52%	17.52%	17.52%	17.52%

*\*Actuarially Determined Employer Contribution. The 2026 and 2027 contribution will be based on the ADEC from the July 1, 2024 valuation.*

**Rates Determined by the Board of Retirement**

	Member	Employer				
		Before 2024	2024 and Later			
Public Safety with prior Main System service	5.50%	9.81%	11.40%			
- National Guard Members	5.50%	9.81%	11.40%			
Public Safety without prior Main System service	5.50%	7.93%	9.16%			
	Member		Employer			
	Before 2024	2024 and Later	Before 8/1/2023	8/1/2023 to 12/31/2023	2024 and Later	
Public Safety with prior Main System service						
- BCI Employees	6.00%	7.00%	8.00%	9.81%	20.67%	
- State Public Safety Employees	6.00%	6.00%	6.00%	9.81%	12.75%	

The member's account balance includes employee contributions, interest, and the vested employer contributions equal to the member's contributions to an eligible deferred compensation plan. Members of the Supreme and District Court Judges are not eligible to vest in the employer contributions if contributing to the deferred compensation plan.

The minimum monthly member contribution to the deferred compensation plan is \$25 and the maximum vesting in the employer contributions may not exceed the following:

1 to 12 months of service	Greater of 1% of monthly salary or \$25
13 to 24 months of service	Greater of 2% of monthly salary or \$25
25 to 36 months of service	Greater of 3% of monthly salary or \$25
Longer than 36 months of service	Greater of 4% of monthly salary or \$25

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

**Contributions (Continued)**

***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 14.3% and the employer rate is 20.7%. Both the member and the employer contribution rate will increase by 0.5% in January 2024 and 2025.

***JSND***

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. For the fiscal years ended June 30, 2023 and 2022 there were no employer contributions necessary into the plan.

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  
YEAR ENDED JUNE 30, 2023**

**NOTE 3 NET PENSION LIABILITY**

The net pension liabilities (assets) of the plans were measured as of July 1, 2023, and the total pension liabilities used to calculate the net pension liabilities (assets) were determined by an actuarial valuation as of that date. The Employers' proportions of the net pension liabilities (assets) are based on the Employers' shares of covered payroll in the pension plans relative to the covered payroll of all participating PERS, HPRS and JSND employers. The net pension liability (asset) for each plan is as follows:

Main System	\$ 1,928,252,351
Judges System	(6,513,076)
Law Enforcement with Prior Main Service System <sup>1</sup>	60,581,588
Law Enforcement without Prior Main Service System	1,863,972
Highway Patrolmen's Retirement System	75,874,610
Retirement Plan for Employees of Job Service North Dakota	(11,346,765)

<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, 2023, using the following actuarial assumptions:

Actuarial Cost	
Method	Entry Age Normal
Inflation	2.25%
Salary Increase	
(Payroll Growth)	PERS - 3.50% to 17.75%, including inflation; HPRS - Service-based table for members with less than five years of service and age-based table for members with more than five years of service.
Investment	
Rate of Return	6.50%
Mortality Rates	PERS - Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members; 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  
YEAR ENDED JUNE 30, 2023**

**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

***PERS and HPRS (Continued)***

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

For PERS: For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.86% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO AA Index" from Fidelity); and the resulting Single Discount Rate is 6.50% for June 30, 2023.

For HPRS: For the purpose of this valuation, the expected rate of return on pension plan investments is 6.50%; the municipal bond rate is 3.86% (based on the most recent date available on or before the measurement date of the "20-year Municipal GO AA Index" from Fidelity); and the resulting Single Discount Rate is 5.22% for June 30, 2023.

***JSND***

The total pension liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%.
Salary Increase (Payroll Growth)	3.50% per annum.
Investment Rate of Return	3.00%, net of investment expense, including inflation.
Cost of Living Adjustment	2.25% per annum.
Mortality Rates	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.
Discount Rate	3.00%

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

**NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)**

***Investment Rate of Return***

The long-term expected investment rate of return assumption for PERS, HPRS and JSND was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the pension plan's target asset allocation as of June 30, 2023 are summarized in the following tables:

PERS and HPRS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	30.90%	6.25%
International Equity	20.10%	6.95%
Private Equity	7.00%	9.45%
Domestic Fixed Income	23.00%	2.51%
Global Real Assets	19.00%	4.33%

JSND\*

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	2.00%	6.85%
Core Fixed Income	38.00%	3.12%
Limited Duration Fixed Income	16.00%	1.80%
Global Equity	18.00%	7.14%
Diversified Short-Term Fixed Income	5.00%	3.00%
Short-Term Corporate Fixed Income	15.00%	1.63%
US High Yield	3.00%	5.54%
Emerging Market Debt	3.00%	6.47%

\* The real rate of return used by the actuary is based on the short-term expected rate of return due to the closed plan status of JSND

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

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

The following presents the collective net pension liabilities calculated using discount rates of 6.50% (PERS), 5.22% (HPRS), and 3.00% (JSND), respectively, as well as what the collective net pension liabilities would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%, 4.22%, and 2.00%, respectively) or 1-percentage-point higher (7.50%, 6.22%, and 4.00%, respectively) than the current rate:

	1% Decrease 5.50%	Current Single Discount Rate Assumption 6.50%	1% Increase 7.50%
Main	\$2,658,596,730	\$1,928,252,351	\$1,322,375,035
Judges	(781,847)	(6,513,076)	(11,432,570)
Law Enforcement With Prior Main Service	93,545,306	60,581,588	35,370,785
Law Enforcement Without Prior Main Service	5,814,572	1,863,972	(1,266,038)
Total PERS	<u>\$2,757,174,761</u>	<u>\$1,984,184,835</u>	<u>\$1,345,047,212</u>
	1% Decrease 4.22%	Current Single Discount Rate Assumption 5.22%	1% Increase 6.22%
Highway Patrol	\$ 103,458,958	\$ 75,874,610	\$ 53,762,446
	1% Decrease 2.00%	Current Single Discount Rate Assumption 3.00%	1% Increase 4.00%
Job Service	\$ (4,129,713)	\$ (11,346,765)	\$ (17,528,530)

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

**NOTE 6 AVERAGE REMAINING SERVICE LIFE**

GASB 68 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the pension plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2023, 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	4.4544
Judges	4.0502
Law Enforcement With Prior Main System Service	6.1187
Law Enforcement Without Prior Main System Service	5.1014
Highway Patrolmen's Retirement System	4.8677
Retirement Plan for Employees of Job Service North Dakota	1.0000

**NOTE 7 DEFERRED INFLOWS AND DEFERRED OUTFLOWS**

A summary of the net deferred outflows/(inflows) of resources, excluding those from changes in proportion and differences between employer contributions and proportionate share of contributions, as of June 30, 2023 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
2024	\$ 4,941,924	\$ (751,164)	\$ 4,730,677	\$ 24,706	\$ 8,078,838	\$ 1,783,648
2025	(223,050,112)	(716,962)	5,991,622	(413,800)	1,278,923	1,405,904
2026	31,910,500	(409,955)	1,360,307	(112,882)	6,362,847	1,820,979
2027	(111,403,255)	(283,382)	(1,880,227)	(240,934)	(338,953)	4,267
2028	-	-	(3,297,568)	(103,567)	-	-
Thereafter	-	-	(809,963)	-	-	-
Total	<u>\$ (297,600,943)</u>	<u>\$ (2,161,463)</u>	<u>\$ 6,094,848</u>	<u>\$ (846,477)</u>	<u>\$ 15,381,655</u>	<u>\$ 5,014,798</u>

**NOTE 8 COLLECTIVE PENSION EXPENSE**

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS  
AND PENSION AMOUNTS BY EMPLOYER  
YEAR ENDED JUNE 30, 2023**

**NOTE 8 COLLECTIVE PENSION EXPENSE (CONTINUED)**

The components of pension expense for the year ended June 30, 2023 are as follows:

	Main System	Judges	Law Enforcement With Prior Main System Service	Law Enforcement Without Prior Main System Service	Highway Patrolmen's Retirement System	Retirement Plan for Employees of Job Service North Dakota
Service Cost	\$ 205,855,880	\$ 2,915,587	\$ 13,069,595	\$ 2,944,020	\$ 5,680,665	\$ 15,315
Interest on the Total Pension Liability	321,127,999	3,337,703	10,071,036	1,267,421	8,549,678	2,038,054
Changes of Benefit Terms	(25,881,166)	-	16,742,239	-	-	-
Employee Contributions	(93,137,842)	(711,890)	(3,849,469)	(859,961)	(2,362,734)	(4,298)
Projected Earnings on Plan						
Investments	(221,348,405)	(4,023,683)	(7,420,315)	(1,175,844)	(5,953,598)	(2,508,213)
Pension Plan Administrative						
Expense	2,552,994	11,044	82,419	23,627	30,106	14,683
Other	193,142	-	(204,027)	-	(65)	-
Recognition of Deferred Inflows/ Outflows of Resources:						
Difference Between Actual and Expected Experience	(22,515,846)	(28,311)	5,840,898	27,700	52,865	4,761,066
Assumption Changes	(18,186,065)	976,777	(1,462,298)	(261,512)	7,803,474	-
Recognition of Investment Gains or Losses	9,633,732	453,054	886,722	125,172	690,738	1,424,148
Pension Expense	<u>\$ 158,294,423</u>	<u>\$ 2,930,281</u>	<u>\$ 33,756,800</u>	<u>\$ 2,090,623</u>	<u>\$ 14,491,129</u>	<u>\$ 5,740,755</u>

**NOTE 9 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION**

Additional financial information supporting the preparation of the Schedules of Employer Allocations and the Schedules of Pension Amounts by Employer (including the disclosure of the net pension liability (asset) and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2023. The supporting actuarial information is included in the June 30, 2023, 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, P.O. Box 1657, Bismarck, ND 58502.



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

Governor Doug Burgum  
The Legislative Assembly

Rebecca Fricke, Interim 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, 2023, and the related notes, and have issued a report thereon dated February 1, 2024.

***Report on Internal Control Over Financial Reporting***

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

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

Governor Doug Burgum  
The Legislative Assembly  
Rebecca Fricke, Interim Executive Director  
North Dakota Public Employees Retirement System


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

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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



**CliftonLarsonAllen LLP**

Baltimore, Maryland  
February 1, 2024





CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See [CLAGlobal.com/disclaimer](http://CLAGlobal.com/disclaimer). Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.