

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

For the year ended June 30, 2024

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM

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INDEPENDENT AUDITOR'S REPORT

Governor Kelly Armstrong
The Legislative Assembly

Rebecca Fricke, 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, 2024, 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, 2024 (specified column totals), included in the accompanying schedules of pension amounts by employer of the Plans, and 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 of the Plans as of and for the year ended June 30, 2024, 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 audit contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's 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.

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.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with generally accepted auditing standards (GAAS) and Government Auditing Standards, we:

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

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

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, 2024, and our report thereon, dated November 25, 2024, expressed an unmodified opinion on those 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 January 29, 2025, 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.

The logo for UHY LLP, featuring the letters 'UHY' in a large, stylized, cursive font, with 'LLP' in a smaller, simpler font to the right.

Columbia, Maryland
January 29, 2025

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

MAIN SYSTEM		Employer's Proportionate Share Allocation
Employer Name	Covered Payroll	
City of Alexander	\$ 198,404	0.0151250%
City of Ashley	148,357	0.0113090%
City Of Beach	351,273	0.0267780%
City Of Belfield	216,126	0.0164760%
City of Berthold	94,267	0.0071860%
City of Beulah	633,017	0.0482560%
City Of Bottineau	537,858	0.0410020%
City Of Bowman	677,592	0.0516540%
City Of Burlington	208,988	0.0159310%
City Of Carrington	785,450	0.0598760%
City of Carson	63,273	0.0048230%
City Of Cavalier	661,617	0.0504360%
City Of Cooperstown	187,252	0.0142740%
City Of Crosby	201,703	0.0153760%
City Of Devils Lake	1,916,052	0.1460630%
City of Dickinson	6,960,226	0.5305870%
City of Dodge	99,156	0.0075590%
City Of Drayton	241,437	0.0184050%
City Of Elgin	74,747	0.0056980%
City Of Ellendale	362,974	0.0276700%
City Of Emerado	57,817	0.0044070%
City Of Fargo	46,320,496	3.5310690%
City Of Fessenden	-	0.0000000%
City Of Finley	127,243	0.0097000%
City of Garrison	-	0.0000000%
City Of Glenburn	63,861	0.0048680%
City Of Grafton	1,402,060	0.1068810%
City Of Grand Forks	21,105,080	1.6088660%
City Of Granville	84,369	0.0064320%
City of Grenora	101,554	0.0077420%
City Of Gwinner	185,929	0.0141740%
City Of Halliday	209,866	0.0159980%
City Of Hankinson	297,435	0.0226740%
City Of Harvey	462,203	0.0352340%
City Of Harwood	169,847	0.0129480%
City Of Hatton	56,206	0.0042850%
City Of Jamestown	6,346,000	0.4837630%
City Of Kenmare	183,705	0.0140040%
City Of Killdeer	629,083	0.0479560%
City of Kindred	206,097	0.0157110%
City Of Kulm	91,576	0.0069810%
City of Lakota	260,128	0.0198300%
City Of Lamoure	224,770	0.0171340%
City Of Larimore	216,761	0.0165240%
City of Leeds	137,967	0.0105170%
City Of Lidgerwood	78,080	0.0059520%
City Of Lincoln	299,546	0.0228350%
City Of Linton	313,646	0.0239100%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lisbon	\$ 299,170	0.0228060%
City Of Maddock	177,241	0.0135110%
City of Mandan	-	0.0000000%
City Of Mapleton	176,556	0.0134590%
City Of Mcclusky	34,280	0.0026130%
City Of Mcville	129,846	0.0098980%
City Of Medora	333,202	0.0254000%
City Of Michigan	63,310	0.0048260%
City of Minot	13,805,872	1.0524390%
City Of Minto	105,180	0.0080180%
City Of Mohall	123,981	0.0094510%
City Of Mott	132,854	0.0101280%
City Of Napoleon	114,662	0.0087410%
City Of Neche	-	0.0000000%
City Of New England	110,370	0.0084140%
City Of New Leipzig	68,644	0.0052330%
City Of New Rockford	232,322	0.0177100%
City Of New Salem	146,011	0.0111310%
City of New Town	1,284,353	0.0979080%
City Of Northwood	328,832	0.0250670%
City Of Oakes	537,721	0.0409910%
City Of Park River	379,295	0.0289140%
City Of Pembina	106,104	0.0080880%
City Of Powers Lake	46,039	0.0035100%
City Of Ray	260,550	0.0198620%
City of Regent	70,561	0.0053790%
City Of Rhame	66,330	0.0050560%
City of Richardton	99,729	0.0076020%
City of Riverdale	133,153	0.0101500%
City of Rolette	81,681	0.0062270%
City Of Rolla	363,756	0.0277300%
City Of Rugby	690,983	0.0526740%
City Of Sawyer	70,841	0.0054000%
City Of Sherwood	40,676	0.0031010%
City Of Stanley	988,140	0.0753270%
City Of Surrey	211,543	0.0161260%
City Of Thompson	155,356	0.0118430%
City Of Tioga	1,273,249	0.0970610%
City Of Towner	132,120	0.0100720%
City Of Underwood	115,728	0.0088220%
City Of Valley City	881,934	0.0672310%
City of Velva	196,998	0.0150170%
City Of Wahpeton	1,943,723	0.1481720%
City Of Walhalla	227,293	0.0173270%
City Of Watford City	3,491,094	0.2661300%
City Of West Fargo	13,659,224	1.0412600%
City Of Westhope	99,213	0.0075630%
City Of Williston	11,619,463	0.8857660%
City Of Wilton	162,389	0.0123790%
City of Wishek	193,238	0.0147310%
Adams County	642,781	0.0490000%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Barnes County	\$ 2,871,155	0.2188720%
Benson County	1,467,458	0.1118660%
Billings County	5,638,531	0.4298320%
Bottineau County	2,746,541	0.2093720%
Bowman County	1,125,948	0.0858320%
Burke County	1,801,968	0.1373660%
Burleigh County	14,069,639	1.0725460%
Cass County	19,740,335	1.5048300%
Cavalier County	3,271,785	0.2494120%
Dickey County	1,481,516	0.1129380%
Divide County	2,277,981	0.1736530%
Dunn County	4,938,248	0.3764490%
Eddy County	951,083	0.0725020%
Emmons County	2,860,512	0.2180600%
Foster County	870,530	0.0663620%
Golden Valley County	870,613	0.0663680%
Grand Forks County	13,124,636	1.0005070%
Grant County	1,179,644	0.0899260%
Griggs County	612,539	0.0466950%
Hettinger County	804,185	0.0613040%
Lamoure County	1,932,860	0.1473440%
Logan County	558,051	0.0425410%
Mchenry County	1,360,589	0.1037190%
Mcintosh County	821,899	0.0626540%
Mckenzie County	11,063,823	0.8434090%
Mclean County	5,012,415	0.3821030%
Mercer County	2,426,949	0.1850090%
Morton County	7,492,397	0.5711550%
Mountrail County	8,344,262	0.6360930%
Nelson County	2,323,519	0.1771250%
Oliver County	959,023	0.0731080%
Pembina County	2,201,988	0.1678600%
Pierce County	2,073,489	0.1580650%
Ramsey County	5,892,340	0.4491800%
Ransom County	2,037,592	0.1553280%
Renville County	1,099,070	0.0837830%
Richland County	7,976,931	0.6080910%
Rolette County	1,177,203	0.0897400%
Sargent County	1,095,992	0.0835490%
Sheridan County	553,775	0.0422150%
Slope County	1,389,438	0.1059190%
Stark County	4,519,605	0.3445350%
Steele County	919,936	0.0701280%
Stutsman County	6,792,164	0.5177750%
Towner County	1,467,619	0.1118780%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Trail County	\$ 3,623,581	0.2762300%
Walsh County	2,573,780	0.1962020%
Ward County	11,043,118	0.8418310%
Wells County	2,051,578	0.1563940%
Williams County	15,807,495	1.2050250%
Cavalier County Health Dist	205,311	0.0156510%
Central Valley Health Unit	1,306,852	0.0996230%
City-County Health District	849,921	0.0647910%
Custer Health Unit	1,783,039	0.1359230%
Dickey County Health District	260,324	0.0198450%
Emmons County Public Health	200,635	0.0152950%
First District Health Unit	2,598,327	0.1980740%
Foster County Public Health	297,634	0.0226890%
Garrison Diversion Conservancy District	2,327,621	0.1774370%
Kidder County District Health Unit	98,406	0.0075020%
Lake Region District Health Unit	1,015,170	0.0773880%
McIntosh District Health Unit	149,557	0.0114010%
Nelson-Griggs District Health Unit	228,210	0.0173970%
Rolette County Public Health	623,680	0.0475440%
Sargent County District Health Unit	252,015	0.0192110%
Southwestern District Health Unit	1,490,267	0.1136050%
Towner County Public Health Unit	196,647	0.0149910%
Traill District Health Unit	222,637	0.0169720%
Upper Missouri Health Unit	1,719,019	0.1310430%
Walsh County Health District	450,552	0.0343460%
Wells County Dist Health Unit	253,524	0.0193260%
Agassiz Water Users District	221,822	0.0169100%
Barnes County Soil Conservation District	82,146	0.0062620%
Bismarck Rural Fire Protection	-	0.0000000%
Bowman City Park Board	56,851	0.0043340%
Burleigh County Council On Aging	1,072,757	0.0817780%
Burleigh County Soil Conservation District	308,013	0.0234800%
Carnegie Regional Library	70,485	0.0053730%
Cass County Soil Conservation District	270,883	0.0206500%
Cass County Water Resource District	181,958	0.0138710%
Cavalier County Job Development Authority	81,419	0.0062070%
Central Plains Water District	350,522	0.0267210%
City Of Bottineau Park Board	166,579	0.0126990%
Consolidated Waste Ltd	185,280	0.0141240%
Crosby Park District	-	0.0000000%
Devils Lake Basin Joint Water Resource Board	-	0.0000000%
Devils Lake Park Board	444,160	0.0338590%
Dunseith Community Nursing Home	1,368,719	0.1043390%
Eddy County Soil Conservation District	48,400	0.0036900%
Emmons County Soil Conservation District	44,120	0.0033630%
Fargo Park District	6,787,824	0.5174440%
Foster County Soil Conservation District	101,062	0.0077040%
Grafton Park District	207,229	0.0157970%
Grand Forks County Water Resource District	123,050	0.0093800%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Grand Forks Park District	\$ 2,928,565	0.2232480%
Grand Forks Public Library	1,230,507	0.0938030%
Grand Forks-E Grand Forks Metropolitan Planning	360,000	0.0274430%
Greater Ramsey Water District	399,886	0.0304840%
Griggs County Public Library	37,440	0.0028540%
James River Soil Conservation District	68,164	0.0051960%
James River Valley Library System	484,325	0.0369210%
Jamestown Parks And Recreation District	944,486	0.0719990%
Jamestown Regional Airport	294,407	0.0224430%
Kindred Park District	67,151	0.0051190%
Lake Metigoshe Recreation Service District	190,850	0.0145490%
Logan County Soil Conservation District	81,470	0.0062110%
Mcintosh County Housing Authority	-	0.0000000%
Mercer County Soil Conservation District	109,210	0.0083250%
Minot Park District	2,601,391	0.1983070%
Minot Rural Fire Department	-	0.0000000%
Municipal Airport Authority of the City of Fargo	1,400,635	0.1067720%
North Central Soil Conservation District	84,609	0.0064500%
North Dakota Firefighters Association	293,507	0.0223740%
Park District - City of New Rockford	35,124	0.0026780%
R & T Water Supply Commerce Authority	651,424	0.0496590%
Ramsey County Housing Authority	243,722	0.0185790%
Ramsey County Soil Conservation District	46,920	0.0035770%
Ramsey County Water Resource District	39,442	0.0030070%
Ransom County Soil Cons Dist	131,220	0.0100030%
Rolette County Soil Conservation District	48,622	0.0037070%
Sheridan County Soil Conservation District	48,880	0.0037260%
Southeast Region Career & Technology Center	161,808	0.0123350%
Southeast Water Users District	639,050	0.0487160%
Southwest Water Authority	2,897,550	0.2208840%
Stark County Council on Aging/Elder Care	871,580	0.0664420%
Stutsman County Housing Authority	449,037	0.0342310%
Tioga Park District	71,693	0.0054650%
Traill County Job Development Authority	132,791	0.0101230%
Traill County Water Resource District	57,500	0.0043830%
Tri-Cities Joint Job Development Authority	158,482	0.0120810%
Valley City Park District	642,074	0.0489460%
Wahpeton Park Board	602,349	0.0459180%
Walsh County Housing Authority	32,244	0.0024580%
Walsh County Job Development Authority	-	0.0000000%
Walsh County Water Resource District	74,140	0.0056520%
Ward County Water Resource District	33,713	0.0025700%
Watford City Park District	1,662,947	0.1267690%
West Fargo Park District	1,709,457	0.1303140%
Western & Central Stark Soil Conservation District	175,240	0.0133590%
Western Area Water Supply Authority	961,422	0.0732900%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

<u>Employer Name</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share Allocation</u>
Williams County Soil Conservation District	\$ 309,832	0.0236190%
Williston Housing Authority	366,712	0.0279550%
Anamoose Public School District #14	260,979	0.0198950%
Apple Creek Elementary School	190,836	0.0145480%
Beach Public School District #3	834,028	0.0635790%
Belcourt School District #7	6,504,935	0.4958790%
Belfield Public School #13	455,406	0.0347160%
Beulah Public School #27	1,311,527	0.0999790%
Billings County School District	462,318	0.0352430%
Bismarck Public Schools	33,155,544	2.5274880%
Bottineau Public School	1,536,031	0.1170940%
Bowbells Public School District #14	171,361	0.0130630%
Bowman County School District #1	867,543	0.0661340%
Burke Central School	158,562	0.0120870%
Burleigh County Special Education Unit	74,636	0.0056900%
Carrington School District #49	716,847	0.0546460%
Cavalier Public Schools	689,288	0.0525450%
Center Stanton Public School	262,166	0.0199850%
Central Cass Public School District #7	1,680,157	0.1280800%
Central Regional Education Association	1,047,612	0.0798610%
Dakota Prairie Public School	661,326	0.0504140%
Devils Lake Public School	3,309,379	0.2522780%
Dickinson Public Schools	9,730,833	0.7417940%
Divide County School Dist #1	1,004,714	0.0765910%
Drake Public School District	255,634	0.0194870%
Drayton Public School #19	426,145	0.0324860%
Dunseith School District #1	2,106,985	0.1606180%
East Central Special Education Unit	643,115	0.0490250%
Elgin/New Leipzig Public School	321,840	0.0245340%
Ellendale Public School District #40	482,937	0.0368150%
Enderlin Area School District #24	588,202	0.0448390%
Fairmount Public School	184,628	0.0140740%
Fargo Public Schools	31,383,439	2.3923990%
Fort Totten School District # 30	335,859	0.0256030%
Garrison Public School District #51	696,655	0.0531070%
Glen Ullin Public School #48	261,599	0.0199420%
Glenburn School District	416,657	0.0317620%
Grafton Public School District #3	1,525,976	0.1163270%
Great Northwest Education Cooperative	137,530	0.0104840%
Halliday Public School	-	0.0000000%
Harvey Public School Dist #38	742,214	0.0565800%
Hazen Public School District #3	826,908	0.0630360%
Hillsboro Public School	588,020	0.0448250%
James River Multidistrict Special Education Unit	545,844	0.0416100%
Jamestown Public School District #1	3,811,528	0.2905580%
Kenmare Public School District #28	564,812	0.0430560%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Killdeer Public School #16	\$ 1,374,985	0.1048170%
Kindred Public School District #2	957,302	0.0729760%
Kulm Public School District #7	370,217	0.0282220%
Lake Region Special Education Unit	676,940	0.0516040%
Lakota Public School District # 66	397,831	0.0303270%
Lamoure School District #8	527,979	0.0402480%
Larimore Public School District #44	625,340	0.0476700%
Leeds Public School District 6	270,830	0.0206460%
Lewis & Clark Public Schools	944,492	0.0720000%
Lidgerwood Public School	585,838	0.0446590%
Linton Public School District #36	493,988	0.0376570%
Lisbon Public School	885,402	0.0674950%
Lonetree Special Education Unit	-	0.0000000%
Mandan Public School District #1	11,138,885	0.8491310%
Mandaree Public School #36	1,050,021	0.0800440%
Manvel Public School	333,646	0.0254340%
Maple Valley School District	389,496	0.0296920%
Mapleton Public School	395,654	0.0301610%
Max Public School	363,912	0.0277410%
Mcclusky Public Schools	299,221	0.0228100%
Mckenzie Cty Public School #1	3,856,764	0.2940060%
Medina Public School District #3	472,535	0.0360220%
Midkota School	302,781	0.0230810%
Midway Public School District #128	381,991	0.0291200%
Milnor Public School District #2	567,054	0.0432270%
Minot Public School District #1	20,135,506	1.5349550%
Minto Public School District #20	659,697	0.0502900%
Mohall Lansford Sherwood School	582,815	0.0444290%
Morton Sioux Special Education Unit	25,802	0.0019670%
Mott/Regent School Dist #1	505,295	0.0385190%
Mt Pleasant School Dist #4	523,992	0.0399450%
Napoleon Public School District #2	381,941	0.0291160%
Nedrose Public School	825,518	0.0629300%
New Public School #8	-	0.0000000%
New Rockford Sheyenne Public School	445,939	0.0339940%
New Salem Almont School District #49	742,900	0.0566320%
New Town Public School District	2,756,562	0.2101360%
Newburg United Public School	345,496	0.0263380%
North Border School District # 100	747,765	0.0570030%
North Sargent School District #3	425,128	0.0324080%
North Valley Career & Technology Center	260,780	0.0198800%
Northern Cass School District # 97	1,062,070	0.0809630%
Northern Plains Special Ed Unit	163,790	0.0124860%
Oakes Public Schools	680,461	0.0518720%
Oberon Public School #16	256,148	0.0195260%
Oliver-Mercer Special Education Unit	592,584	0.0451730%
Park River Area School District	787,570	0.0600370%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

<u>Employer Name</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share Allocation</u>
Peace Garden Special Services	\$ 325,909	0.0248440%
Pembina Special Education Cooperative	91,769	0.0069960%
Pingree-Buchanan School District	237,512	0.0181060%
Richland School District # 44	382,604	0.0291660%
Rolette Public School	274,819	0.0209500%
Rugby Public School District #5	885,173	0.0674780%
Rural Cass Special Education Unit	261,711	0.0199510%
Sargent Central Public School District #6	319,608	0.0243640%
Sawyer Public School	326,332	0.0248770%
Sheyenne Valley Career And Tech Center	148,147	0.0112930%
Sheyenne Valley Special Education Unit	901,130	0.0686940%
Solen Public School Dist #3	818,776	0.0624160%
Souris Valley Special Services	408,012	0.0311030%
South Central Prairie Special Education Unit	204,605	0.0155970%
South East Education Cooperative	1,689,867	0.1288210%
South Heart Public School District #9	521,033	0.0397190%
South Prairie School District #70	987,216	0.0752570%
St John School District #3	1,247,390	0.0950900%
Stanley Community Public School District # 2	1,788,545	0.1363430%
Surrey Schools	621,601	0.0473850%
Sw Special Education Unit	93,863	0.0071550%
Sweet Briar School District # 17	16,299	0.0012420%
Tgu School District #60	2,171,531	0.1655390%
Thompson Public School	667,845	0.0509110%
Tioga Public School District #15	978,716	0.0746090%
Turtle Lake Mercer School District #72	477,362	0.0363900%
Underwood School District #8	569,085	0.0433820%
United Public School District # 7	1,085,085	0.0827170%
Valley City Public School	1,267,310	0.0966090%
Velva Public School	597,406	0.0455410%
Wahpeton Public School District 37	2,065,749	0.1574750%
Warwick Public School	638,418	0.0486670%
Washburn Public School	732,793	0.0558620%
West Fargo Public School #6	24,770,529	1.8882880%
West River Student Services	265,988	0.0202770%
Westhope Public School #17	360,919	0.0275130%
White Shield School Dist #85	1,230,419	0.0937960%
Williston Basin School District #7	11,577,711	0.8825830%
Williston Public School #1	-	0.0000000%
Wilmac Multidistrict Special Education Unit	1,316,042	0.1003240%
Wilton Public School District	446,977	0.0340740%
Yellowstone School District # 14	291,292	0.0222060%
Zeeland Public Schools	81,436	0.0062080%
Attorney General's Office	12,818,374	0.9771610%
Bank Of North Dakota	12,801,788	0.9758960%
Beef Commission	225,071	0.0171570%
Bismarck State College	6,261,085	0.4772900%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Board Of Medical Examiners	\$ 353,031	0.0269120%
Board Of Pharmacy	302,022	0.0230240%
Central Services	1,254,764	0.0956520%
Department of Mineral Resources	7,392,915	0.5635710%
Department Of Transportation	69,432,565	5.2929310%
Dickinson State University	2,148,115	0.1637530%
Education Standards & Practice	582,489	0.0444040%
Electrical Board	2,134,464	0.1627130%
Housing Finance Agency	3,400,485	0.2592230%
Information Technology Dept	43,551,903	3.3200160%
Insurance Department	3,050,932	0.2325760%
Job Service North Dakota	9,947,564	0.7583150%
Lake Region State College	2,677,131	0.2040810%
Land Department	2,651,603	0.2021350%
Legislative Council	4,290,195	0.3270470%
Mayville State University	2,997,146	0.2284760%
Mill & Elevator Association	10,295,133	0.7848110%
Minot State University	6,223,861	0.4744530%
ND Board Of Nursing	1,003,526	0.0765000%
ND Center for Distance Education	800,855	0.0610500%
ND Ethics Commission	146,854	0.0111950%
ND Public Employees Retirement System	2,643,796	0.2015400%
ND Soybean Council	-	0.0000000%
ND St College Of Science	6,070,032	0.4627260%
ND State Board Of Accountancy	135,680	0.0103430%
ND State Board Of Cosmetology	144,363	0.0110050%
ND State Plumbing Board	457,830	0.0349010%
ND System Information Technology Services	2,516,412	0.1918290%
ND University System Office	1,150,212	0.0876820%
North Dakota State Board of Dental Examiners	124,930	0.0095240%
North Dakota State University	36,639,952	2.7931090%
Office Of Management & Budget	3,827,715	0.2917910%
Public Finance Authority	234,168	0.0178510%
Real Estate Commission	268,428	0.0204630%
Retirement & Investment Office	2,992,329	0.2281090%
Roughrider Education Services Program (RESP)	-	0.0000000%
Rough Rider Industries	1,767,233	0.1347180%
State Auditor's Office	4,498,808	0.3429500%
State Board Of Law Examiners	397,236	0.0302820%
State Fair Association	1,114,562	0.0849640%
University Of North Dakota	47,450,847	3.6172370%
Valley City State University	2,573,804	0.1962040%
Williston State College	897,436	0.0684130%
Workforce Safety & Insurance	16,962,132	1.2930440%
Adjutant General ND National Guard	13,102,474	0.9988180%
Aeronautics Commission	541,967	0.0413150%
Career & Technical Education	1,615,409	0.1231450%
Commission On Legal Counsel For Indigents	2,783,047	0.2121550%
Department Of Commerce	5,146,323	0.3923110%
Department Of Corrections And Rehabilitation	9,431,488	0.7189740%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

<u>Employer Name</u>	<u>Covered Payroll</u>	<u>Employer's Proportionate Share Allocation</u>
Department Of Corrections Transitional Services	\$ 2,894,886	0.220681%
Department Of Financial Institutions	2,916,557	0.222333%
Department Of Human Services	108,434,784	8.266118%
Dept Of Agriculture	5,288,893	0.403179%
Facility Management	1,931,560	0.147245%
Field Services Division	2,727,626	0.207930%
Game & Fish Department	10,255,524	0.781791%
Governor's Office	1,430,659	0.109061%
Heart River Correctional Center	1,744,472	0.132983%
Highway Patrol	2,019,610	0.153957%
Historical Society	5,425,280	0.413576%
Indian Affairs Commission	239,101	0.018227%
Industrial Commission	527,362	0.040201%
James River Correctional Ctr	9,207,161	0.701873%
Juvenile Services - DOCR	2,152,580	0.164094%
Life Skills and Transition Center	12,825,283	0.977687%
Mental Health	11,764,693	0.896837%
Milk Marketing Board	120,000	0.009148%
ND Barley Council	158,000	0.012045%
ND Corn Utilization Council	148,649	0.011332%
ND Council On The Arts	349,768	0.026663%
ND Department Of Health	16,264,773	1.239884%
ND Department Of Labor	703,755	0.053648%
ND Oilseed Council	44,429	0.003387%
ND Securities Department	539,291	0.041111%
ND State Library	1,454,419	0.110872%
ND Supreme Court	23,015,073	1.754468%
ND Veterans Home	4,952,498	0.377535%
ND Wheat Commission	541,753	0.041299%
ND Youth Correctional Center	3,101,015	0.236394%
North Dakota State Hospital	16,025,582	1.221650%
Office Of Administrative Hearings	513,215	0.039123%
Parks & Recreation Department	3,070,649	0.234079%
Protection & Advocacy Project	2,002,824	0.152678%
Public Instruction	5,712,883	0.435500%
Public Service Commission	3,529,021	0.269022%
Racing Commission	149,073	0.011364%
School For The Blind	985,488	0.075125%
SCHOOL FOR THE DEAF	1,739,937	0.132638%
Secretary Of State	1,935,369	0.147536%
State Penitentiary	13,180,929	1.004799%
State Seed Department	1,433,999	0.109316%
State Treasurer's Office	481,883	0.036735%
Tax Department	7,316,364	0.557736%
Veterans Affairs Department	667,790	0.050906%
Water Commission	7,302,979	0.556715%
Total:	1,311,798,093	100.00000%

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

JUDGE SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Supreme Court	\$ 9,990,447	100%

LAW ENFORCEMENT WITH PRIOR MAIN SERVICE SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Bowman	236,708	0.2018570%
City Of Burlington	141,282	0.1204810%
City Of Cavalier	121,847	0.1039070%
City Of Ellendale	125,618	0.1071230%
City Of Emerado	57,558	0.0490840%
City of Grafton	489,119	0.4171050%
City of Grand Forks	12,649,976	10.7874880%
City Of Kenmare	120,061	0.1023840%
City Of Killdeer	348,416	0.2971180%
City Of Lisbon	127,837	0.1090150%
City of Lincoln	416,416	0.3551060%
City Of Oakes	173,427	0.1478930%
City Of Powers Lake	111,481	0.0950670%
City Of Ray	87,308	0.0744530%
City Of Rolla	179,249	0.1528580%
City of Surrey	106,519	0.0908360%
City Of Thompson	64,792	0.0552530%
City Of Wahpeton	1,140,810	0.9728460%
City of Watford City	1,956,449	1.6683960%
City of Wishek	110,097	0.0938870%
City of West Fargo	6,828,829	5.8234030%
City Of Williston	10,333,112	8.8117420%
Adams County	171,783	0.1464910%
Benson County	198,219	0.1690350%
Billings County	691,135	0.5893770%
Bottineau County	1,164,516	0.9930610%
Bowman County	219,043	0.1867930%
Burleigh County	7,652,645	6.5259270%
Cass County	10,035,475	8.5579270%
Cavalier County	447,748	0.3818250%
Dickey County	182,817	0.1559000%
Dunn County	1,525,136	1.3005860%
Emmons County	423,424	0.3610820%
Foster County	75,036	0.0639880%
Golden Valley County	302,724	0.2581530%
Grand Forks County	6,017,984	5.1319410%
Griggs County	100,756	0.0859210%
Hettinger County	327,555	0.2793280%
Lamoure County	205,470	0.1752180%
Logan County	171,149	0.1459500%
Mcintosh County	74,809	0.0637950%
Mckenzie County	4,850,986	4.1367630%
Mclean County	1,348,594	1.1500370%
Mercer County	1,538,212	1.3117370%
Pembina County	861,224	0.7344240%
Ransom County	271,162	0.2312380%
Renville County	315,189	0.2687830%
Sheridan County	118,682	0.1012080%
Slope County	67,680	0.0577150%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**LAW ENFORCEMENT WITH PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Stark County	2,130,248	1.816606%
Steele County	214,899	0.183259%
Stutsman County	2,052,551	1.750349%
Towner County	320,668	0.273455%
Traill County	525,305	0.447963%
Walsh County	862,800	0.735768%
Ward County	5,184,054	4.420793%
Wells County	242,266	0.206597%
Williams County	6,854,400	5.845209%
Bismarck Rural Fire Protection	895,779	0.763891%
Bismarck State College	94,091	0.080238%
Attorney General's Office	5,692,045	4.853991%
Adjutant General ND National Guard	960,187	0.818816%
Department Of Corrections And Rehabilitation	103,032	0.087862%
Field Services Division	7,432,624	6.338300%
Game & Fish Department	3,277,511	2.794955%
Insurance Department	238,610	0.203479%
Lake Region State College	85,423	0.072846%
Minot Rural Fire Department	322,124	0.274697%
ND St College Of Science	177,242	0.151146%
North Dakota State University	1,154,248	0.984305%
Parks & Recreation Department	1,649,888	1.406971%
University Of North Dakota	1,509,202	1.286998%
Total:	\$ 117,265,261	100.00000%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF EMPLOYER ALLOCATIONS (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**LAW ENFORCEMENT WITHOUT PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Berthold	\$ 75,101	0.473285%
City of Beulah	345,715	2.178691%
City Of Devils Lake	1,288,712	8.121445%
City of Dickinson	4,487,315	28.278996%
City of Garrison	72,107	0.454417%
City of Mandan	3,246,471	20.459214%
City of Rolette	-	0.000000%
City Of Valley City	760,841	4.794809%
Barnes County	1,162,535	7.326279%
Morton County	2,169,275	13.670740%
Rolette County	915,230	5.767767%
Sargent County	425,778	2.683247%
Municipal Airport Authority of the City of Fargo	706,652	4.453311%
Horace Rural Fire Protection District	212,282	1.337798%
Total:	\$ 15,868,014	100.000000%

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Of ND Highway Patrolmen	\$ 14,820,158	100.000000%

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

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	\$ 65,088	100.000000%

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

MAIN SYSTEM

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension Expense			
															Proportionate	Proportionate	Proportionate
															Share of Plan	Share of Plan	Share of Plan
City of Alexander	\$ 282,891	\$ 13,432	\$ 68,176	\$ -	\$ 16,137	\$ 97,745	\$ -	\$ 128,371	\$ 2,587	\$ 2,157	\$ 133,115	\$ 11,914	\$ 7,298	\$ 19,212			
City Of Ashley	211,519	10,042	50,976	-	56,258	117,276	-	95,983	1,934	35,293	133,210	8,909	1,379	10,288			
City Of Beach	500,844	23,780	120,702	-	68,564	213,046	-	227,274	4,579	24,514	256,367	21,092	16,453	37,545			
City Of Belfield	308,160	14,631	74,266	-	122,762	211,659	-	139,837	2,818	97,641	240,296	12,978	(33,638)	(20,660)			
City of Berthold	134,404	6,381	32,391	-	97,961	136,733	-	60,990	1,229	26,340	88,559	5,661	22,046	27,707			
City of Beulah	902,559	42,853	217,515	-	127,301	387,669	-	409,565	8,253	168,597	586,415	38,010	115,762	153,772			
City Of Bottineau	766,893	36,412	184,817	-	13,268	234,497	-	347,998	7,012	120,414	475,424	32,295	(28,106)	4,189			
City Of Bowman	966,114	45,872	232,831	-	17,799	296,502	-	438,405	8,834	504,322	40,687	40,687	(34,388)	6,299			
City Of Burlington	297,966	14,147	71,809	-	7,998	93,954	-	135,212	2,724	9,764	147,700	12,548	1,058	13,606			
City Of Carrington	1,119,894	53,172	269,892	-	74,825	397,889	-	508,188	10,240	39,107	557,535	47,163	29,302	76,465			
City of Carson	90,207	4,283	21,740	-	20,387	46,410	-	40,934	825	113,315	3,797	(13,228)	(9,431)				
City Of Cavalier	943,333	44,788	227,341	-	55,331	327,460	-	428,068	8,625	37,701	474,394	39,729	29,643	69,372			
City Of Cooperstown	266,975	12,675	64,340	-	72,063	149,078	-	121,148	2,441	67,431	191,020	11,244	(6,363)	4,881			
City Of Crosby	287,586	13,654	69,308	-	14,973	97,935	-	130,501	2,630	32,220	165,351	12,112	1,047	13,159			
City Of Devils Lake	2,731,898	129,709	658,382	-	239,174	1,027,265	-	1,239,687	24,979	1,342,441	115,050	114,655	229,705				
City of Dickinson	9,923,866	471,180	2,391,632	-	1,085,981	3,948,793	-	4,503,273	90,739	-	4,594,012	417,930	964,677	1,382,607			
City of Dodge	141,380	6,713	34,072	-	12,162	52,947	-	64,156	1,293	6,886	72,335	5,956	12,812	18,768			
City Of Drayton	344,239	16,345	82,961	-	99,443	198,749	-	156,210	3,148	35,962	195,320	14,498	5,357	19,855			
City Of Elgin	106,573	5,061	25,684	-	2,384	33,129	-	48,361	974	8,794	58,129	4,486	(3,649)	837			
City Of Ellendale	517,528	24,572	124,723	-	23,599	172,894	-	234,845	4,732	40,956	280,533	21,796	(19,659)	2,137			
City Of Emerald	82,427	3,914	19,865	-	13,739	37,518	-	37,404	754	82,826	120,984	3,472	(19,951)	(16,479)			
City Of Fargo	66,043,563	3,135,720	15,916,365	-	3,043,517	22,095,602	-	29,969,390	603,872	1,179,301	31,752,563	2,781,331	1,072,315	3,853,646			
City Of Fessenden	-	-	-	-	-	-	-	-	-	-	-	-	(9,759)				
City Of Finley	181,425	8,614	43,723	-	22,638	74,975	-	82,327	1,659	4,005	87,991	7,641	9,015	16,656			
City of Garrison	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
City Of Glenburn	91,049	4,322	21,943	-	44,669	70,934	-	41,316	833	35,313	77,462	3,835	82	3,917			
City Of Grafton	1,999,055	94,915	481,768	-	38,078	614,761	-	907,136	18,278	377,844	1,303,258	84,186	(188,787)	(104,601)			
City Of Grand Forks	30,091,523	1,428,733	7,251,996	-	601,531	9,282,260	-	13,654,996	275,143	2,123,608	16,053,747	1,267,262	(2,309,959)	(1,042,697)			
City Of Granville	120,301	5,712	28,992	-	87,065	121,769	-	54,591	1,100	26,941	82,632	5,066	12,602	17,668			
City of Grenora	144,803	6,875	34,897	-	5,057	46,829	-	65,709	1,324	30,759	97,792	6,098	(9,835)	(3,737)			
City Of Gwinner	265,104	12,587	63,890	-	2,282	78,759	-	120,300	2,424	12,994	135,718	11,164	(3,944)	7,220			
City Of Halliday	299,220	14,207	72,111	-	59,729	146,047	-	135,780	2,736	-	138,516	12,601	22,344	34,945			
City Of Hankinson	424,085	20,136	102,204	-	83,540	205,890	-	192,442	3,878	37,211	233,531	17,859	11,202	29,061			
City Of Harney	659,001	31,289	158,818	-	45,420	235,527	-	299,043	6,026	300,403	605,472	27,753	(91,399)	(63,646)			
City Of Harwood	242,174	11,498	58,363	-	50,986	120,847	-	109,894	2,214	33,461	145,569	10,198	876	11,074			
City Of Hatton	80,145	3,804	19,315	-	9,256	32,375	-	36,368	733	10,798	47,899	3,377	(11,031)	(7,654)			
City Of Jamestown	9,048,091	429,600	2,180,571	-	127,075	2,737,246	-	4,105,862	82,732	226,192	4,414,786	381,047	(20,247)	360,800			
City Of Kenmare	261,925	12,437	63,123	-	27,411	102,971	-	118,857	2,395	98,860	220,112	11,031	(32,566)	(21,535)			
City Of Killdeer	896,948	42,586	216,163	-	62,996	321,745	-	407,019	8,201	392,410	807,630	37,773	(155,349)	(117,576)			
City Of Kindred	293,852	13,952	115,137	-	30,367	115,137	-	133,345	2,687	271	136,303	12,375	43,337	55,712			
City Of Kulm	130,570	6,199	31,467	-	1,176	38,842	-	59,250	1,194	11,221	71,665	5,500	(2,952)	2,548			
City Of Lakota	370,892	17,609	89,384	-	32,870	139,863	-	168,304	3,391	73,610	245,305	15,620	(935)	14,685			
City Of Lamoure	320,467	15,216	77,232	-	26,009	118,457	-	145,422	2,930	11,124	159,476	13,495	23,136	36,631			
City Of Larimore	309,058	14,674	74,482	-	55,874	145,030	-	140,245	2,826	36,969	180,040	13,015	4,346	17,361			
City Of Leeds	196,705	9,339	47,406	-	173,479	230,224	-	89,261	1,799	-	91,060	8,284	51,907	60,191			
City Of Lidgerwood	111,324	5,285	26,829	-	2,800	34,914	-	50,517	1,018	25,081	76,616	4,690	(6,231)	(1,541)			
City Of Lincoln	427,096	20,278	102,929	-	48,847	172,054	-	193,808	3,905	61,598	259,311	17,988	(74,341)	(56,353)			

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)					
	Net Pension Liability (Asset)	Differences Between Expected and		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		Total Deferred Outflows of Resources	Differences Between Expected and		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of		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		Total Employer Pension Expense
		Actual	Changes in		Share of	Actual		Changes in	Share of		Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions					
		Experience	Assumptions		Contributions	Experience		Assumptions	Contributions		Share of Plan Pension Expense	of Contributions					
City Of Linton	\$ 447,202	\$ 21,233	\$ 107,775	\$ -	\$ 9,513	\$ 138,521	\$ -	\$ 202,932	\$ 4,089	\$ -	\$ 207,021	\$ 18,832	\$ 7,281	\$ 26,113			
City Of Lisbon	426,553	20,252	102,799	-	31,151	154,202	-	193,562	3,900	316,451	513,913	17,963	(100,994)	(83,031)			
City Of Maddock	252,704	11,998	60,901	-	25,708	98,607	-	114,672	2,311	9,717	126,700	10,643	15,230	25,873			
City Of Mandan	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
City Of Mapleton	251,731	11,952	60,667	-	47,884	120,503	-	114,231	2,302	70,563	187,096	10,602	(642)	9,960			
City Of McClusky	48,872	2,320	11,778	-	18,464	32,562	-	22,177	447	10,534	33,158	2,059	(1,401)	658			
City Of McVie	185,128	8,791	44,615	-	8,063	61,469	-	84,008	1,693	4,025	89,726	7,795	970	8,765			
City Of Medora	475,070	22,557	114,491	-	100,194	237,242	-	215,578	4,344	99,053	318,975	20,005	8,001	28,006			
City Of Michigan	90,263	4,286	21,753	-	732	26,771	-	40,960	825	9,243	51,028	3,800	(4,099)	(299)			
City Of Minot	19,684,356	934,605	4,743,890	-	5,038,868	10,717,363	-	8,932,410	179,885	-	9,112,395	828,978	3,132,112	3,961,090			
City Of Minto	149,965	7,121	36,141	-	9,215	52,477	-	68,052	1,371	7,397	76,820	6,315	2,011	8,326			
City Of Mohall	176,767	8,392	42,601	-	82	51,075	-	80,214	1,616	85,271	167,101	7,444	(35,112)	(27,668)			
City Of Mott	189,430	8,995	45,652	-	53,288	107,935	-	85,960	1,732	44,533	132,225	7,978	(3,679)	4,299			
City Of Napoleon	163,488	7,762	39,400	-	-	47,162	-	74,188	1,495	102,754	178,437	6,886	(33,663)	(26,777)			
City Of Neche	-	-	-	-	-	-	-	-	-	24,951	24,951	-	(16,303)	(16,303)			
City Of New England	157,372	7,472	37,926	-	182	45,580	-	71,412	1,439	14,447	87,298	6,628	(4,876)	1,752			
City Of New Leipzig	97,876	4,647	23,588	-	98,084	126,319	-	44,414	895	9,481	54,790	4,122	15,987	20,109			
City Of New Rockford	331,240	15,728	79,828	-	1,022	96,578	-	150,311	3,029	10,457	163,797	13,949	(10,795)	3,154			
City Of New Salem	208,189	9,886	50,173	-	27,514	87,573	-	94,473	1,904	36,096	132,473	8,769	(5,545)	3,224			
City Of New Town	1,831,228	86,946	441,322	-	248,002	776,270	-	830,979	16,744	215,638	1,063,361	77,121	(39,558)	37,563			
City Of Northwood	468,842	22,260	112,990	-	12,499	147,749	-	212,752	4,287	16,439	233,478	19,745	8,370	28,115			
City Of Oakes	766,678	36,402	184,768	-	101,126	322,296	-	347,905	7,010	186,380	541,295	32,288	(58,625)	(26,337)			
City Of Park River	540,795	25,677	130,330	-	-	156,007	-	245,403	4,945	164,508	414,856	22,776	(66,157)	(43,381)			
City Of Pembina	151,274	7,182	36,457	-	94,209	137,848	-	68,646	1,383	53,709	123,738	6,371	7,761	14,132			
City Of Powers Lake	65,649	3,118	15,821	-	219	19,158	-	29,791	600	2,351	32,742	2,763	(1,500)	1,263			
City Of Ray	371,490	17,638	89,528	-	14,624	121,790	-	168,576	3,397	3,356	175,329	15,646	11,590	27,236			
City Of Regent	100,606	4,776	24,246	-	8,556	37,578	-	45,653	920	-	46,573	4,237	5,880	10,117			
City Of Rhame	94,565	4,491	22,790	-	18,650	45,931	-	42,912	865	19,225	63,002	3,981	(962)	3,019			
City Of Richardson	142,184	6,752	34,266	-	50,792	91,810	-	64,521	1,300	34,283	100,104	5,986	19,263	25,249			
City Of Riverdale	189,841	9,015	45,751	-	167,153	221,919	-	86,147	1,736	-	87,883	7,994	50,015	58,009			
City Of Rolla	518,650	24,625	124,994	-	183,543	333,162	-	235,354	4,742	254,267	494,363	21,842	(45,030)	(23,188)			
City Of Rolette	116,467	5,530	28,068	-	73,963	107,561	-	52,851	1,065	740	54,656	4,905	29,913	34,818			
City Of Rugby	985,191	46,776	237,429	-	120,780	404,985	-	447,062	9,008	108,539	564,609	41,489	(19,836)	21,653			
City Of Sawyer	100,999	4,794	24,341	-	76,271	105,406	-	45,832	923	-	46,755	4,255	29,457	33,712			
City Of Scranton	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
City Of Sherwood	58,000	2,753	13,978	-	22,587	39,318	-	26,319	530	9,993	36,842	2,443	(583)	1,860			
City Of Stanley	1,408,883	66,894	339,538	-	165,490	571,922	-	639,326	12,882	99,415	751,623	59,333	(11,189)	48,144			
City Of Surrey	301,614	14,321	72,688	-	80,628	167,637	-	136,867	2,758	85,015	224,640	12,702	(22,452)	(9,750)			
City Of Thompson	221,506	10,517	53,383	-	3,954	67,854	-	100,516	2,025	18,844	121,385	9,328	(3,236)	6,092			
City Of Tioga	1,815,386	86,194	437,504	-	63,734	587,432	-	823,790	16,599	38,149	878,538	76,453	6,838	83,291			
City Of Towner	188,382	8,945	45,400	-	6,008	60,353	-	85,485	1,722	767	87,974	7,932	2,564	10,496			
City Of Underwood	165,003	7,835	39,765	-	75,214	122,814	-	74,875	1,509	45,109	121,493	6,948	4,168	11,116			
City Of Valley City	1,257,459	59,704	303,045	-	612,351	975,100	-	570,612	11,498	-	582,110	52,956	289,192	342,148			
City Of Velva	280,871	13,335	67,689	-	1,896	82,920	-	127,454	2,568	41,666	171,688	11,828	(4,572)	7,256			
City Of Wahpeton	2,771,344	131,583	667,888	-	105,588	905,059	-	1,257,586	25,340	1,523,411	2,806,337	116,711	(409,966)	(293,255)			
City Of Walhalla	324,077	15,388	78,102	-	33,420	126,910	-	187,245	2,963	187,245	337,268	13,647	(38,783)	(25,136)			
City Of Watford City	4,977,579	236,333	1,199,586	-	494,833	1,930,752	-	2,258,736	45,513	104,969	2,409,218	209,625	(160,442)	49,183			
City Of West Fargo	19,475,269	924,678	4,693,500	-	2,047,715	7,665,893	-	8,837,530	114,396	9,129,999	17,978,690	820,173	1,158,517	1,978,690			
City Of Westhope	141,455	6,717	34,090	-	24,572	65,379	-	64,190	1,293	88,422	153,905	5,958	(35,799)	(29,841)			
City Of Williston	16,566,978	786,594	3,992,608	-	268,514	5,047,716	-	7,517,799	151,481	3,997,645	11,666,925	697,695	(1,062,402)	(364,707)			

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of		Total Deferred Outflows of Resources	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of		Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
		Actual	Changes in		Proportionate	Share of		Actual	Changes in		Proportionate	Share of				
		Experience	Assumptions		Investments	Contributions		Experience	Assumptions		Investments	Contributions				
City Of Wilton	\$ 231,531	\$ 10,993	\$ 55,799	\$ -	\$ 11,850	\$ 78,642	\$ -	\$ 105,065	\$ 2,117	\$ 10,733	\$ 117,915	\$ 9,750	\$ (4,331)	\$ 5,419		
City of Wishek	275,522	13,081	66,400	-	-	79,481	-	125,027	2,519	132,572	260,118	11,604	(38,308)	(26,704)		
Adams County	916,474	43,515	220,868	-	160	264,543	-	415,880	8,380	42,369	466,629	38,595	(102,406)	(63,811)		
Barnes County	4,093,686	194,367	986,570	-	256,437	1,437,374	-	1,857,642	37,431	320,067	2,215,140	172,401	(233,263)	(60,862)		
Benson County	2,092,292	99,341	504,238	-	77,780	681,359	-	949,445	19,131	82,416	1,050,992	88,115	(137,443)	(49,328)		
Billings County	8,039,389	381,707	1,937,476	-	112,681	2,431,864	-	3,648,131	73,508	1,006,176	4,727,815	338,568	121,701	460,269		
Bottineau County	3,916,002	185,930	943,749	-	162,619	1,312,298	-	1,777,012	35,806	1,974,315	3,787,133	164,917	(542,647)	(377,730)		
Bowman County	1,605,364	76,223	386,889	-	438	463,550	-	728,496	14,679	222,920	966,085	67,609	(193,563)	(125,954)		
Burke County	2,569,233	121,986	619,180	-	11,548	752,714	-	1,165,872	23,492	95,909	1,285,273	108,200	(58,114)	50,086		
Burlingame County	20,060,429	952,460	4,834,523	-	730,649	6,517,632	-	9,103,065	183,423	9,253,178	18,539,686	844,817	(2,680,779)	(1,835,962)		
Cass County	28,145,679	1,336,344	6,783,052	-	512,486	8,631,882	-	12,772,007	257,351	475,500	13,504,858	1,185,316	(350,568)	834,748		
Cavalier County	4,664,892	221,487	1,124,230	-	3,355	1,349,072	-	2,116,845	42,654	792,399	2,951,898	196,454	(27,230)	169,224		
Dickey County	2,112,343	100,292	509,070	-	34,655	644,017	-	958,543	19,314	31,138	1,318,995	88,959	(190,707)	(101,748)		
Divide County	3,247,929	154,210	782,744	-	64,871	1,001,825	-	1,473,852	29,698	403,017	1,906,567	136,781	(202,762)	(65,981)		
Dunn County	7,040,937	334,301	1,696,851	-	9,254	2,040,406	-	3,195,051	64,379	3,410,669	296,520	(80,549)	215,971			
Eddy County	1,356,046	64,384	326,804	-	26,833	418,021	-	615,349	12,399	100,609	728,357	57,109	(28,664)	28,445		
Emmons County	4,078,498	193,645	982,910	-	180,741	1,357,296	-	1,850,750	37,292	192,080	2,080,122	171,760	165,508	337,268		
Foster County	1,241,206	58,932	299,128	-	82,426	440,486	-	563,237	11,349	354,901	929,487	52,273	(99,716)	(47,443)		
Golden Valley County	1,241,318	58,937	299,155	-	175,371	533,463	-	563,288	11,350	506,254	1,080,892	52,276	113,084	165,360		
Grand Forks County	18,713,043	888,487	4,509,806	-	452,826	5,851,119	-	8,491,645	171,103	6,315,475	14,978,223	788,072	(2,012,629)	(1,224,557)		
Grant County	1,681,936	79,858	405,343	-	115,926	601,127	-	763,233	15,379	88,828	867,440	70,832	(14,923)	55,909		
Griggs County	873,363	41,466	210,479	-	67,355	319,300	-	396,316	7,986	122,463	526,765	36,780	(45,537)	(8,757)		
Hettinger County	1,146,603	54,441	276,329	-	21,449	352,219	-	520,308	10,484	575,753	1,106,545	48,288	(221,563)	(173,275)		
Lamoure County	2,755,857	130,847	664,156	-	40,387	835,390	-	1,250,559	25,198	371,717	1,647,474	116,059	(89,208)	26,851		
Logan County	795,668	37,778	191,754	-	23,962	253,494	-	361,060	7,275	158,455	526,790	33,508	(99,441)	(65,933)		
Mchenry County	1,939,915	92,108	467,515	-	111,312	670,935	-	880,299	17,738	60,489	958,526	81,697	(76,447)	5,250		
McIntosh County	1,171,853	55,639	282,414	-	-	338,053	-	531,766	10,715	203,944	746,425	49,352	(130,028)	(80,676)		
McKenzie County	15,774,751	748,979	3,801,683	-	1,983,381	6,534,043	-	7,158,301	144,237	633,550	7,936,088	664,331	267,880	932,211		
McLean County	7,146,687	339,322	1,722,943	-	711,284	2,772,943	-	3,124,039	65,346	318,358	3,626,743	300,973	23,204	324,177		
Mercer County	3,460,327	164,295	833,932	-	36,198	1,034,425	-	1,570,235	31,640	2,371,768	3,973,643	145,727	(777,256)	(631,529)		
Morton County	10,682,632	507,207	2,574,493	-	287,152	3,368,852	-	4,847,588	97,677	204,265	5,149,530	449,883	56,938	506,821		
Mountrail County	11,897,204	564,875	2,867,202	-	-	3,432,077	-	5,398,739	108,782	788,370	6,295,891	501,033	(138,820)	362,213		
Nelson County	3,312,868	157,292	798,395	-	510,284	1,465,971	-	1,503,320	30,291	91,715	1,625,326	139,517	114,115	253,632		
Oliver County	1,367,390	64,923	329,536	-	45,901	440,360	-	620,493	12,503	54,861	687,857	57,585	(21,644)	35,941		
Pembina County	3,139,580	149,066	756,632	-	229,887	1,135,585	-	1,424,685	28,707	1,184,257	2,637,649	132,219	(404,705)	(272,486)		
Pierce County	2,956,378	140,369	712,481	-	60,972	913,822	-	1,341,552	27,032	369,701	1,738,285	124,502	(190,046)	(65,544)		
Ramsay County	8,401,265	398,888	2,024,688	-	215,844	2,639,420	-	3,812,344	76,817	296,832	4,185,993	353,806	214,364	568,170		
Ransom County	2,905,187	137,938	700,144	-	197,022	1,035,104	-	1,318,322	26,564	308,304	1,653,190	122,348	4,999	127,347		
Renville County	1,567,040	74,402	377,654	-	27,497	479,553	-	711,095	14,328	382,378	1,107,801	65,994	(169,352)	(103,358)		
Richland County	11,373,467	540,008	2,740,982	-	680,526	3,961,516	-	5,161,076	103,994	486,556	5,751,626	478,978	89,832	568,810		
Rolette County	1,678,458	79,691	404,505	-	75,024	559,220	-	761,654	15,347	98,275	875,276	70,687	(274,418)	(203,731)		
Sargent County	1,562,664	74,195	376,599	-	335,602	786,396	-	709,109	14,288	-	723,397	65,810	176,350	242,160		
Sheridan County	789,571	37,488	190,285	-	31,336	259,109	-	358,293	7,219	332,790	698,302	33,252	(113,505)	(80,253)		
Slope County	1,981,062	94,061	477,512	-	256,019	827,512	-	898,971	18,114	1,032,499	1,933,429	83,429	133,488	216,917		
Stark County	6,444,031	305,959	1,552,998	-	229,487	2,088,444	-	2,924,186	58,921	300,772	3,283,879	271,381	(569,288)	(297,907)		

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Income)		
	Net Pension Liability (Asset)	Actual Experience	Changes in 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	Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension	
															Proportionate Share of Plan
Steele County	\$ 1,311,643	\$ 62,276	\$ 316,103	\$ -	\$ 75,433	\$ 453,812	\$ -	\$ 595,200	\$ 11,993	\$ 194,521	\$ 801,714	\$ 55,238	\$ (83,037)	\$ (27,799)	
Stutsman County	9,684,236	459,805	2,333,881	-	494,574	3,288,260	-	4,394,534	88,548	2,649,403	7,132,485	407,837	(614,317)	(206,480)	
Towner County	2,092,517	99,352	504,292	-	91,772	695,416	-	949,547	19,133	62,656	1,031,336	88,124	(7,403)	80,721	
Traill County	5,166,485	245,303	1,245,112	-	431,484	1,921,899	-	2,344,458	47,240	1,084,827	3,476,525	217,578	(184,959)	32,619	
Walsh County	3,669,676	174,235	884,384	-	255,280	1,313,899	-	1,665,233	33,554	418,862	2,117,649	154,544	(412,375)	(257,831)	
Ward County	15,745,237	747,577	3,794,570	-	89,105	4,631,252	-	7,144,908	143,967	941,479	8,230,354	663,088	(574,728)	88,360	
Wells County	2,925,125	138,884	704,949	-	9,733	853,566	-	1,327,369	26,746	184,971	1,539,086	123,186	(134,098)	(10,912)	
Williams County	22,538,258	1,070,106	5,431,675	-	1,804,413	8,306,194	-	10,227,459	206,079	324,782.00	10,758,320	949,167	435,589	1,384,756	
Cavalier County Health Dist	292,729	13,899	70,547	-	24,011	108,457	-	132,835	2,677	-	135,512	12,328	17,835	30,163	
Central Valley Health Unit	1,863,305	88,468	449,053	-	92,723	630,244	-	845,534	17,037	140,280	1,002,851	78,471	(17,053)	61,418	
City-County Health District	1,211,822	57,536	292,047	-	150,203	499,786	-	549,903	11,080	111,807	672,790	51,033	18,912	69,945	
Custer Health Unit	2,542,244	120,705	612,676	-	230,182	1,153,625	-	1,153,625	23,245	76,594	1,253,464	107,062	17,196	124,258	
Dickey County Health District	371,172	17,623	89,452	-	31,684	138,759	-	168,431	3,394	69,309	241,134	15,630	155	15,785	
Emmons County Public Health	286,071	13,582	68,943	-	38,806	121,331	-	129,814	2,616	60,752	193,182	12,048	(8,966)	3,082	
First District Health Unit	3,704,689	175,897	892,823	-	37,739	1,106,459	-	1,681,122	33,874	73,217	1,788,213	156,017	(75,487)	80,530	
Foster County Public Health	424,365	20,148	102,271	-	388,676	511,095	-	192,559	3,880	-	196,449	17,872	116,297	134,169	
Garrison Diversion Conservancy District	3,318,704	157,571	799,801	-	16,226	973,598	-	1,505,969	30,345	120,923	1,657,237	139,763	(38,769)	100,994	
Kidder County District Health Unit	140,314	6,662	33,815	-	18,294	58,771	-	63,672	1,283	20,651	85,606	5,909	4,977	10,886	
Lake Region District Health Unit	1,447,431	68,723	348,828	-	68,940	486,491	-	656,818	13,235	332,441	1,002,944	60,956	(52,881)	8,075	
McIntosh District Health Unit	213,239	10,124	51,390	-	13,770	75,284	-	96,764	1,950	8,872	107,586	8,981	11,393	20,374	
Nelson-Griggs District Health Unit	325,386	15,449	78,417	-	22,643	116,509	-	147,654	2,975	10,910	161,539	13,704	11,308	25,012	
Rolette County Public Health	889,242	42,220	214,306	-	133,692	390,218	-	403,522	8,131	256,117	667,770	37,450	3,699	41,149	
Sargent County District Health Unit	359,314	17,060	86,594	-	107,406	211,060	-	163,050	3,285	8,725	175,600	15,131	27,049	42,180	
Southwestern District Health Unit	2,124,818	100,884	512,077	-	119,206	732,167	-	964,204	19,428	425,691	1,409,323	89,485	(80,042)	9,443	
Towner County Public Health Unit	280,385	13,313	67,572	-	45,142	126,027	-	127,234	2,564	15,426	145,224	11,807	18,121	29,928	
Traill District Health Unit	317,437	15,071	76,502	-	45,590	137,163	-	144,047	2,902	37,271	184,220	13,367	536	13,903	
Upper Missouri Health Unit	2,450,971	116,371	590,679	-	190,239	897,289	-	1,112,207	22,411	88,844	1,223,462	103,219	76,633	179,852	
Walsh County Health District	642,392	30,500	154,815	-	65,391	250,706	-	291,506	5,874	54,290	351,670	27,054	16,061	43,115	
Wells County Dist Health Unit	361,465	17,163	87,112	-	27,131	131,406	-	164,026	3,305	85,921	253,252	15,221	(9,541)	5,680	
Agassiz Water Users District	316,277	15,017	76,222	-	45,586	136,825	-	143,521	2,892	-	146,413	13,319	58,314	71,633	
Barnes County Soil Conservation District	117,122	5,562	28,226	-	476	34,264	-	53,148	1,071	5,885	60,104	4,932	(5,062)	(130)	
Bismarck Rural Fire Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	(27,486)	
Bottineau County Water Resource District	-	-	-	-	-	-	-	-	-	-	-	-	-	205	
Bowman City Park Board	81,061	3,847	19,536	-	40,673	64,056	-	36,784	741	143,766	181,291	3,415	(26,091)	(22,676)	
Burleigh County Council On Aging	1,529,540	72,621	368,616	-	74,481	515,718	-	694,078	13,985	69,606	777,669	64,416	50,446	114,862	
Burleigh County Soil Conservation District	439,160	20,850	105,837	-	25,411	152,098	-	199,283	4,015	-	203,298	18,496	15,478	33,974	
Carnegie Regional Library	100,494	4,770	24,219	-	1,119	30,108	-	45,602	919	34,991	81,512	4,233	(11,337)	(7,104)	
Cass County Soil Conservation District	386,229	18,338	93,080	-	11,994	123,412	-	175,264	3,531	1,285	180,080	16,266	5,475	21,741	
Cass County Water Resource District	259,437	12,318	62,524	-	2,771	77,613	-	117,728	2,372	97,883	217,983	10,926	(38,549)	(27,623)	
Cavalier County Job Development Authority	116,093	5,513	27,978	-	29,165	62,656	-	52,681	1,062.00	1,918	55,661	4,890	7,882	12,772	
Central Plains Water District	499,778	23,730	120,445	-	49,498	193,673	-	226,790	4,570	-	231,360	21,049	19,085	40,134	
City Of Bottineau Park Board	237,517	11,278	57,241	-	43,741	112,260	-	107,781	2,172	20,269	130,222	10,004	5,092	15,096	
Consolidated Waste Ltd	264,169	12,543	63,664	-	15,536	91,743	-	118,875	2,415	15,462	137,752	11,124	2,495	13,619	
Crosby Park District	-	-	-	-	1,040	1,040	-	-	-	26,858	26,858	-	(20,988)	(20,988)	
Devils Lake Basin Joint Water Resource Board	-	-	-	-	7,308	7,308	-	-	-	-	-	-	4,290	4,290	
Devils Lake Park Board	633,284	30,067	152,620	-	67,406	250,093	-	287,373	5,790	35,221	328,384	26,670	(508)	26,162	

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Actual Experience	Changes in Assumptions	Net Difference	Changes in	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in	Total Deferred Inflows of Resources	Differences Between Expected and Actual	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension Expense	
				Between Projected and Actual Investment Earnings on Pension Plan	Proportion and Differences Between Employer Contributions and Proportionate					Share of Plan					Share of Plan
				Proportionate	Share of Plan					Share of Plan					
Actual	Assumptions	Investments	Contributions	Resources	Experience	Assumptions	Investments	Contributions	Resources	Share of Plan	Proportionate Share	Pension Expense			
Dunseith Community Nursing Home	\$ 1,951,511	\$ 92,658	\$ 470,310	\$ -	\$ 533,973	\$ 1,096,941	\$ -	\$ 885,561	\$ 17,844	\$ 166,109	\$ 1,069,514	\$ -	\$ 82,184	\$ 169,855	
Eddy County Soil Conservation District	69,016	3,277	16,633	-	35,358	55,268	-	31,318	631	31,949	2,906	-	16,473	19,379	
Emmons County Soil Conservation District	62,900	2,986	15,159	-	84,138	102,283	-	28,543	575	42,945	72,063	-	13,998	16,648	
Fargo Park District	9,678,045	459,510	2,332,389	-	1,745,090	4,536,989	-	4,391,724	88,492	4,480,216	407,579	-	722,695	1,130,274	
Foster County Soil Conservation District	144,092	6,842	34,726	-	1,370	42,938	-	65,386	1,318	1,790	68,494	-	17,866	23,934	
Grafton Park District	295,460	14,029	71,205	-	55,740	140,974	-	134,075	2,702	58,889	195,666	-	12,442	10,628	
Grand Forks County Water Resource District	175,439	8,329	42,281	-	24,013	74,623	-	79,611	1,604	4,484	85,699	-	7,388	30,830	
Grand Forks Park District	4,175,532	198,252	1,006,295	-	461,796	1,666,343	-	1,994,762	38,179	-	1,932,961	-	182,076	357,922	
Grand Forks Public Library	1,754,450	83,301	422,819	-	162,199	668,319	-	796,138	16,042	40,149	852,329	-	73,885	55,295	
Grand Forks-E Grand Forks Metropolitan Planni	513,282	24,370	123,700	-	138,142	286,212	-	232,918	4,693	30,464	268,075	-	21,616	27,675	
Greater Ramsey Water District	570,169	27,071	137,407	-	57,627	222,105	-	258,728	5,213	102,833	366,774	-	24,012	3,834	
Griggs County Public Library	53,380	2,535	12,864	-	3,297	18,696	-	24,223	488	8,596	33,307	-	2,248	(2,775)	
James River Soil Conservation District	97,184	4,615	23,421	-	57,570	85,606	-	44,100	889	52,896	97,885	-	4,093	4,666	
James River Valley Library System	690,554	32,787	166,422	-	57,219	256,428	-	313,361	6,314	41,907	361,582	-	29,082	43,572	
Jamestown Parks And Recreation District	1,346,638	63,937	324,537	-	220,394	608,868	-	611,080	12,313	190,506	813,899	-	56,713	87,683	
Jamestown Regional Airport	419,764	19,929	101,162	-	27,330	148,421	-	190,481	3,838	1,211	195,530	-	17,679	30,458	
Kindred Park District	95,744	4,546	23,074	-	54,164	81,784	-	43,447	875	2,291	46,613	-	4,033	27,455	
Lake Metigoshe Recreation Service District	272,118	12,920	65,580	-	3,736	82,236	-	123,482	2,488	12,529	138,499	-	11,460	8,015	
Logan County Soil Conservation District	116,168	5,516	27,996	-	4,027	37,539	-	52,715	1,062	4,502	58,279	-	4,892	10,191	
McIntosh County Housing Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	(8,031)	
Mercer County Soil Conservation District	155,707	7,393	37,525	-	15,280	60,198	-	70,657	1,424	34,772	106,853	-	6,558	6,007	
Minot Park District	3,709,047	176,104	893,873	-	836,426	1,906,403	-	1,683,099	33,914	-	1,717,013	-	156,202	734,444	
Minot Rural Fire Department	-	-	-	-	-	36,044	-	-	-	267,250	-	-	-	(78,186)	
Municipal Airport Authority of the City of Fargo	1,997,017	94,817	481,277	-	759,771	1,335,865	-	906,210	18,260	34,727	959,197	-	84,102	513,380	
North Central Soil Conservation District	120,638	5,727	29,074	-	46,951	81,752	-	54,743	1,103	42,674	98,520	-	5,080	(10,716)	
North Dakota Firefighters Association	418,473	19,870	100,851	-	96,159	216,880	-	189,896	3,826	-	193,722	-	17,623	47,541	
Park District - City of New Rockford	50,088	2,377	12,071	-	15,088	15,088	-	22,729	458	29,061	52,248	-	2,111	(7,078)	
Pierce County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
R & T Water Supply Commerce Authority	928,800	44,099	223,839	-	31,569	299,507	-	421,473	8,493	24,512	454,478	-	39,116	48,386	
Red River Joint Water Resource District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ramsey County Housing Authority	347,493	16,498	83,745	-	22,238	122,481	-	157,686	3,177	27,807	188,670	-	14,634	1,424	
Ramsey County Soil Conservation District	66,903	3,177	16,123	-	14,756	34,056	-	30,359	612	73,560	104,531	-	2,819	(10,945)	
Ramsey County Water Resource District	56,242	2,670	13,554	-	24,918	41,142	-	25,521	514	8,366	34,401	-	2,367	3,659	
Ransom County Soil Cons Dist	187,092	8,884	45,089	-	35,013	88,986	-	84,899	1,711	1,880	88,490	-	7,879	18,956	
Rolette County Soil Conservation District	69,334	3,293	16,709	-	4,159	24,161	-	31,463	634	237	32,334	-	2,920	1,597	
Sheridan County Soil Conservation District	69,689	3,308	16,795	-	33,265	53,368	-	31,624	637	504	32,765	-	2,935	19,137	
Southeast Region Career & Technology Center	230,708	10,954	55,600	-	30,653	97,207	-	104,691	2,109	1,405	108,205	-	9,714	16,248	
Southeast Water Users District	911,163	43,261	219,588	-	45,850	308,699	-	413,469	8,331	5,001	426,801	-	38,374	49,234	
Southwest Water Authority	4,131,317	196,154	995,639	-	298,530	1,490,323	-	1,874,718	37,775	717,574	2,630,067	-	173,983	(7,782)	
Stark County Council on Aging/Elder Care	1,242,702	59,003	299,489	-	534,199	892,691	-	563,916	11,363	109,395	684,674	-	52,335	323,896	
Stutsman County Housing Authority	640,242	30,398	154,297	-	134,984	319,679	-	290,530	5,854	67,913	364,297	-	26,963	94,332	
Tioga Park District	102,215	4,853	24,634	-	39,035	68,522	-	46,383	935	10,777	58,095	-	4,303	25,799	
Trail County Job Development Authority	189,336	8,989	45,630	-	34,778	89,397	-	85,917	1,731	-	87,648	-	7,973	45,625	
Trail County Water Resource District	81,978	3,893	19,756	-	21,209	44,858	-	37,200	750	16,673	54,623	-	3,453	504	
Trail Rural Water District	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,059)	
Tri-Cities Joint Job Development Authority	225,958	10,729	54,455	-	7,401	72,585	-	102,536	2,066	58,050	162,652	-	9,517	408	

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and 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
Valley City Park District	\$ 915,464	\$ 43,465	\$ 220,625	\$ -	\$ 157,577	\$ 421,667	\$ -	\$ 415,421	\$ 8,371	\$ 24,461	\$ 448,253	\$ 38,554	\$ 91,098	\$ 129,652
Wahpeton Park Board	858,830	40,778	206,976	-	13,702	261,456	-	389,722	7,853	67,548	465,123	36,168	(19,790)	16,378
Walsh County Housing Authority	45,973	2,182	11,079	-	-	13,261	-	20,862	420	3,136	24,418	1,937	(1,674)	263
Walsh County Job Development Authority	-	-	-	-	22,004	22,004	-	-	-	40,086	40,086	-	(2,391)	(2,391)
Walsh County Water Resource District	105,713	5,019	25,477	-	45,444	75,940	-	47,970	967	13,099	62,036	4,452	6,318	10,770
Ward County Water Resource District	48,068	2,283	11,584	-	2,003	15,870	-	21,812	440	15,235	37,487	2,025	(4,155)	(2,130)
Watford City Park District	2,371,032	112,576	571,414	-	375,632	1,059,622	-	1,075,932	21,680	-	1,097,612	99,853	243,449	343,302
West Fargo Park District	2,437,336	115,724	587,393	-	80,302	783,419	-	1,106,019	22,286	68,325	1,196,630	102,643	43,087	145,730
Western & Central Stark Soil Conservation Distri	249,861	11,964	60,216	-	11,571	83,651	-	113,382	2,285	15,307	130,974	10,522	5,744	16,266
Western Area Water Supply Authority	1,370,784	65,084	330,356	-	85,798	481,238	-	622,037	12,534	51,640	686,211	57,728	(37,205)	20,523
Williams County Soil Conservation District	441,759	20,974	106,463	-	83,348	210,785	-	200,463	4,039	204,502	204,502	18,604	45,743	64,347
Williston Housing Authority	522,858	24,826	126,008	-	48,781	199,615	-	237,264	4,781	26,456	268,501	22,019	3,651	25,670
Williston Rural Fire Protection District #1	-	-	-	-	-	-	-	-	-	-	-	-	(4,596)	(4,596)
Anamoose Public School District #14	372,107	17,667	89,677	-	46,804	154,148	-	168,856	3,402	41,540	213,798	15,672	8,407	24,079
Apple Creek Elementary School	272,099	12,920	65,575	-	172,826	251,321	-	123,474	2,488	3,121	129,083	11,459	56,370	67,829
Beach Public School District #3	1,189,154	56,460	286,584	-	30,818	373,862	-	539,617	10,873	113,708	664,198	50,079	(40,500)	9,579
Belcourt School District #7	9,274,703	440,359	2,235,185	-	220,494	2,896,038	-	4,208,695	84,804	486,382	4,779,881	390,592	(62,704)	327,888
Belfield Public School #13	649,313	30,830	156,483	-	192,993	380,306	-	294,647	5,937	147,324	447,908	27,345	6,517	33,862
Beulah Public School #27	1,869,963	88,786	450,657	-	77,265	616,708	-	848,556	17,098	46,265	911,919	78,750	6,484	85,234
Billings County School District	659,170	31,296	158,589	-	50,095	240,250	-	299,119	6,027	28,545	333,691	27,761	11,304	39,065
Bismarck Public Schools	47,273,025	2,244,502	11,392,703	-	654,634	14,291,839	-	21,451,655	432,242	2,476,206	24,360,103	1,990,837	(256,874)	1,733,963
Bottineau Public School	2,190,075	103,984	527,804	-	7,546	639,334	-	993,817	20,025	151,357	1,165,199	92,231	(62,615)	29,616
Bowbells Public School District #14	244,325	11,600	58,882	-	222,268	292,750	-	110,870	2,234	-	113,104	10,290	66,505	76,795
Bowman County School District #1	1,236,941	58,729	298,100	-	79,155	435,984	-	561,302	11,310	203,242	775,854	52,092	(36,507)	15,585
Burke Central School	226,070	10,735	54,482	-	20,279	85,496	-	102,587	2,067	47,077	151,731	9,519	(17,593)	(8,074)
Burleigh County Special Education Unit	106,423	5,053	25,648	-	4,754	35,455	-	48,293	973	5,060	54,326	4,481	(680)	3,801
Carrington School District #49	1,022,075	48,527	246,318	-	67,169	362,014	-	463,799	9,345	129,045	602,189	43,043	5,184	48,227
Cavalier Public Schools	982,779	46,660	236,488	-	156,582	440,090	-	445,967	8,986	136,630	591,583	41,391	28,211	69,602
Center Stanton Public School	373,791	17,747	90,083	-	7,765	115,595	-	169,620	3,418	36,137	209,175	15,743	(26,588)	(10,845)
Central Cass Public School District #7	2,395,552	113,740	577,323	-	198,236	889,299	-	1,087,059	21,904	175,598	1,284,561	100,886	56,544	157,430
Central Regional Education Association	1,493,685	70,921	359,975	-	350,584	781,480	-	677,808	13,658	31,044	722,510	62,904	247,657	310,561
Dakota Prairie Public School	942,921	44,770	227,242	-	-	272,012	-	427,881	8,622	156,777	593,280	39,709	(69,453)	(29,744)
Davis Lake Public School	4,718,497	224,033	1,137,148	-	11,846	1,373,027	-	2,141,170	43,144	263,134	2,447,448	198,714	(122,112)	76,602
Dickinson Public Schools	13,874,169	658,740	3,343,651	-	877,254	4,879,645	-	6,295,859	126,859	69,109	6,491,837	584,293	214,528	798,821
Divide County School Dist #1	1,432,524	68,016	345,235	-	118,439	531,690	-	650,054	13,098	36,981	700,133	60,328	24,593	84,921
Drake Public School District	364,476	17,306	87,838	-	8,592	113,736	-	165,393	3,333	28,848	197,574	15,348	(24,420)	(9,072)
Drayton Public School #19	607,604	28,849	146,431	-	55,558	230,838	-	275,720	5,556	221,370	502,646	25,590	(21,777)	3,813
Dunseith School District #1	3,004,128	142,634	723,989	-	331,340	1,197,963	-	1,363,220	27,468	479,149	1,869,837	126,515	(5,555)	120,960
East Central Special Education Unit	916,942	43,536	220,981	-	60,507	325,024	-	416,092	8,384	25,425	449,901	38,616	15,403	54,019
Elgin/New Leipzig Public School	458,873	21,786	110,588	-	215,376	347,750	-	208,228	4,196	-	212,424	19,326	106,997	126,323
Ellendale Public School District #40	688,572	32,692	165,944	-	39,927	238,563	-	312,461	6,296	87,273	406,030	29,001	(27,306)	1,695
Enderlin Area School District #24	838,649	39,818	202,113	-	39,262	281,193	-	380,564	7,668	471,201	35,320	31,392	(31,392)	3,928
Fairmount Public School	263,234	12,497	63,439	-	25,181	101,117	-	119,451	2,407	33,852	155,710	11,087	16,925	28,012
Fargo Public Schools	44,746,379	2,124,538	10,783,787	-	1,242,889	14,151,214	-	20,305,109	409,140	443,333	21,157,582	1,884,430	217,792	2,102,222
Fort Totten School District # 30	478,867	22,736	115,406	-	1,746	139,888	-	217,301	4,379	165,605	387,285	20,166	(56,261)	(36,095)
Garrison Public School District #51	993,290	47,161	239,381	-	126,637	413,179	-	450,737	9,082	188,733	648,552	41,830	(31,348)	10,482

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension Expense
Glen Ullin Public School #48	\$ 372,986	\$ 17,709	\$ 89,889	\$ -	\$ 23,159	\$ 130,757	\$ -	\$ 169,255	\$ 3,410	\$ 141,822	\$ 314,487	\$ 15,707	\$ (39,097)	\$ (23,390)
Glenburn School District	594,062	28,206	143,168	-	9,374	180,748	-	269,575	5,432	43,767	318,774	25,017	(38,061)	(13,044)
Grafton Public School District #3	2,175,729	103,303	524,346	-	66,955	694,604	-	987,307	19,894	1,172,417	91,627	91,627	(70,043)	21,584
Great Northwest Education Cooperative	196,088	9,310	47,257	-	362,129	418,696	-	88,981	1,793	568,624	659,398	8,258	(35,685)	(27,427)
Halliday Public School	-	-	-	-	13,058	13,058	-	-	-	130,580	130,580	-	(66,933)	(66,933)
Harvey Public School Dist #38	1,058,247	50,245	255,035	-	20,909	326,189	-	480,214	9,676	110,465	600,355	44,568	(38,102)	6,466
Hazen Public School District #3	1,178,998	55,978	284,136	-	71,468	411,582	-	535,008	10,780	14,962	560,750	49,652	22,552	72,204
Hillsboro Public School	838,387	39,805	202,050	-	31,648	273,503	-	380,445	7,666	83,304	471,415	35,309	(42,728)	(7,419)
James River Multidistrict Special Education Unit	778,255	36,951	187,558	-	6,440	230,949	-	353,158	7,116	100,765	461,039	32,775	(2,376)	30,399
Jamestown Public School District #1	5,434,469	258,026	1,309,696	-	440,572	2,008,294	-	2,466,065	49,690	502,783	3,018,538	228,864	(100,497)	128,367
Kanmare Public School District #28	805,300	38,235	194,076	-	97,344	329,655	-	365,431	7,363	123,327	496,121	33,915	589	34,504
Kilddeer Public School #16	1,960,451	93,081	472,465	-	229,294	794,840	-	889,618	17,925	52,000	959,543	82,562	62,276	144,838
Kindred Public School District #2	1,364,911	64,805	328,941	-	215,291	609,037	-	619,372	12,480	53,929	685,781	57,481	97,197	154,678
Kulm Public School District #7	527,852	25,063	127,211	-	109,849	262,123	-	239,530	4,826	67,801	312,157	22,229	(1,000)	21,229
Lake Region Special Education Unit	965,179	45,826	232,606	-	144,679	423,111	-	437,981	8,825	18,836	465,642	40,649	34,659	75,308
Lakota Public School District # 66	567,223	26,931	136,700	-	127,006	290,637	-	257,396	5,186	65,000	327,582	23,888	21,264	45,152
Lamoure School District #8	752,781	35,742	181,419	-	54,782	271,943	-	341,599	6,883	97,496	445,978	31,703	(23,152)	8,551
Larimore Public School District #44	891,599	42,333	214,873	-	6,056	263,262	-	404,592	8,152	46,685	459,429	37,549	(13,221)	24,328
Leeds Public School District 6	386,154	18,335	93,062	-	60,785	172,182	-	175,230	3,531	93,277	272,038	16,262	(12,931)	3,331
Lewis & Clark Public Schools	1,346,656	63,940	324,541	-	162,651	551,132	-	611,089	12,313	202,774	826,176	56,712	38,804	95,516
Lidgerwood Public School	835,282	39,658	201,301	-	222,528	463,487	-	378,036	7,637	73,050	459,723	35,177	35,727	70,904
Linton Public School District #36	704,320	33,441	169,740	-	65,533	268,714	-	319,608	6,440	93,551	419,599	29,661	(26,532)	3,129
Lisbon Public School	1,262,397	59,938	304,235	-	7,345	371,518	-	572,853	11,543	220,236	804,632	53,163	(48,408)	4,755
Lonetree Special Education Unit	-	-	-	-	2,805	2,805	-	-	-	33,548	33,548	-	(25,417)	(25,417)
Mandan Public School District #1	15,881,773	754,061	3,827,475	-	939,467	5,521,003	-	7,206,865	145,216	219,063	7,571,144	668,837	464,527	1,133,364
Mandaree Public School #36	1,497,108	71,082	360,800	-	160,157	592,039	-	679,361	13,689	352,161	1,045,211	63,048	(65,602)	(2,554)
Manvel Public School	475,706	22,587	114,644	-	-	137,231	-	215,867	4,350	96,226	316,443	20,033	(27,502)	(7,469)
Maple Valley School District	555,346	26,367	133,837	-	122,425	282,629	-	252,006	5,078	23,893	280,977	23,389	14,194	37,583
Mapleton Public School	564,118	26,785	135,951	-	125,014	287,750	-	255,987	5,158	-	261,145	23,756	82,345	106,101
Max Public School	518,855	24,635	125,043	-	18,679	168,357	-	236,447	4,744	107,518	347,709	21,851	(22,806)	(955)
Mcclusky Public Schools	426,628	20,255	102,817	-	112,582	235,654	-	193,596	3,901	3,026	200,523	17,967	32,143	50,110
Mckenzie City Public School #1	5,498,959	261,088	1,325,238	-	102,731	1,689,057	-	2,495,329	50,280	426,301	2,971,910	231,581	21,204	252,785
Medina Public School District #3	673,740	31,989	162,370	-	103,797	298,156	-	305,731	6,160	50,578	362,469	28,373	45,600	73,973
Midkota School	431,697	20,497	104,038	-	60,098	184,633	-	195,896	3,947	154,212	354,055	18,180	(24,808)	(6,628)
Midway Public School District #128	544,648	25,860	131,259	-	26,394	183,513	-	247,151	4,880	131,182	383,313	22,937	(83,057)	(60,120)
Minor Public School District #2	808,499	38,388	194,847	-	94,444	327,679	-	366,882	7,393	7,770	382,045	34,048	24,982	59,030
Minot Public School District #1	28,709,124	1,363,097	6,918,841	-	-	8,281,938	-	13,027,688	262,503	1,789,195	15,079,386	1,209,044	(842,494)	366,550
Minto Public School District #20	940,602	44,658	226,683	-	202,201	473,542	-	426,828	8,600	21,590	457,018	39,613	73,499	113,112
Mohall/Lansford/Sherwood School	830,980	39,454	200,265	-	61,177	300,896	-	377,084	7,598	42,332	427,014	34,994	29,334	64,328
Morton Sioux Special Education Unit	36,790	1,747	8,866	-	49,650	60,263	-	16,695	336	-	17,031	1,549	15,944	17,493
Mott/Regent School Dist #1	720,442	34,207	173,625	-	30,373	238,205	-	326,924	6,587	48,337	381,848	30,341	(17,072)	13,269
Mt Pleasant School Dist #4	747,114	35,472	180,053	-	5,932	221,457	-	339,027	6,831	106,247	452,105	31,463	(15,727)	15,736
Napoleon Public School District #2	544,573	25,856	131,241	-	53,794	210,891	-	247,117	4,979	50,223	302,319	22,935	15,498	38,433
Nedrose Public School	1,177,015	55,883	283,658	-	474,316	813,857	-	534,108	10,762	154,206	699,076	49,570	246,583	296,153
New Public School #8	-	-	-	-	46,439	46,439	-	-	-	604,886	604,886	-	(321,087)	(321,087)

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense		
		Experience	Assumptions				Experience	Assumptions							Proportionate Share of Plan	Proportionate Share of Contributions
New Rockford Sheyenne Public School	\$ 635,809	\$ 30,188	\$ 153,229	-	\$ 51,635	\$ 235,052	-	\$ 288,519	\$ 5,814	\$ 76,075	\$ 370,408	\$ 26,776	\$ (21,559)	\$ 5,217		
New Salem Almont School District #49	1,059,220	50,291	255,270	-	87,149	392,710	-	480,655	9,685	11,060	501,400	44,609	13,289	57,898		
New Town Public School District	3,930,291	186,608	947,192	-	340,913	1,474,713	-	1,783,496	35,937	165,106	1,984,539	165,520	119,519	285,039		
Newburg United Public School	492,614	23,389	118,719	-	34,008	176,116	-	223,540	4,504	42,314	270,358	20,747	8,495	29,242		
North Border School District # 100	1,066,159	50,621	256,942	-	4,743	312,306	-	483,804	9,748	159,651	653,203	44,899	(48,564)	(3,665)		
North Sargent School District #3	606,145	28,779	146,080	-	2,090	176,949	-	275,058	5,542	45,453	326,053	25,527	(19,929)	5,598		
North Valley Career & Technology Center	371,827	17,654	89,610	-	30,204	137,468	-	168,728	3,400	1,011	173,139	15,658	9,681	25,339		
Northern Cass School District # 97	1,514,296	71,900	364,942	-	228,928	665,770	-	687,161	13,846	103,223	804,230	63,771	66,543	130,314		
Northern Plains Special Ed Unit	233,533	11,088	56,281	-	2,852	70,221	-	105,973	2,135	20,843	129,951	9,836	(7,647)	2,189		
Oakes Public Schools	970,191	46,064	233,814	-	121,664	401,542	-	440,255	8,871	85,131	534,257	40,858	1,597	42,455		
Oberon Public School #16	365,206	17,340	88,014	-	159,352	264,706	-	165,724	3,339	125,362	294,426	15,380	65,669	81,049		
Oliver-Mercer Special Education Unit	844,896	40,116	203,618	-	145,702	389,436	-	383,399	7,725	54,419	445,543	35,582	33,655	69,237		
Park River Area School District	1,122,906	53,315	270,618	-	171,377	495,310	-	509,555	10,267	113,648	633,470	47,291	9,673	56,964		
Peace Garden Special Services	464,671	22,063	111,985	-	75,194	209,242	-	210,860	4,249	275,791	490,900	19,569	(42,975)	(23,406)		
Pembina Special Education Cooperative	130,850	6,211	31,535	-	7,299	45,045	-	59,377	1,196	5,867	66,440	5,512	17,059	22,571		
Pingree-Buchanan School District	338,647	16,079	81,613	-	11,034	108,726	-	153,672	3,096	21,182	177,950	14,262	(4,975)	9,287		
Richland School District # 44	545,508	25,901	131,466	-	51,321	208,688	-	247,542	4,988	186,765	439,295	22,975	(44,152)	(21,177)		
Rolette Public School	391,840	18,604	94,433	-	51,372	164,409	-	177,810	3,583	85,746	267,139	16,503	(29,724)	(13,221)		
Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	-	-	-	-	(6,275)	(6,275)		
Rugby Public School District #5	1,262,079	59,924	304,158	-	39,341	403,423	-	572,709	11,540	202,066	786,315	53,151	(6,670)	46,481		
Rural Cass Special Education Unit	373,155	17,717	89,930	-	31,307	138,954	-	169,331	3,412	80,863	253,606	15,715	(15,519)	196		
Sargent Central Public School District #6	455,694	21,637	109,821	-	30,702	162,160	-	206,786	4,167	22,006	232,959	19,191	12,218	31,409		
Sawyer Public School	465,288	22,091	112,134	-	115,541	249,766	-	211,140	4,254	49,009	264,403	19,594	37,361	56,955		
Sheyenne Valley Career And Tech Center	211,219	10,029	50,903	-	46	60,978	-	95,848	1,931	30,463	128,242	8,895	(9,015)	(120)		
Sheyenne Valley Special Education Unit	1,284,822	61,001	309,640	-	173,638	544,279	-	583,029	11,748	235,521	830,298	54,110	25,105	79,215		
Solen Public School Dist #3	1,167,401	55,428	281,341	-	168,051	504,820	-	529,746	10,674	50,685	591,105	49,164	47,342	96,506		
Souris Valley Special Services	581,737	27,622	140,197	-	46,233	214,052	-	263,982	5,319	232,780	502,081	24,498	(31,476)	(6,978)		
South Central Prairie Special Education Unit	291,719	13,850	70,304	-	46,062	130,216	-	132,377	2,667	-	135,044	12,284	46,445	58,729		
South East Education Cooperative	2,409,411	114,399	580,663	-	406,584	1,101,646	-	1,093,348	22,031	143,735	1,259,114	101,468	249,931	351,399		
South Heart Public School District #9	742,887	35,273	179,034	-	70,840	285,147	-	337,109	6,793	92,752	436,654	31,286	186	31,472		
South Prairie School District #70	1,407,574	66,831	339,222	-	140,382	546,435	-	638,732	12,870	20,611	672,213	59,279	49,061	108,340		
St John School District #3	1,778,522	84,443	428,620	-	123,461	636,524	-	807,061	16,262	91,520	914,843	74,901	70,884	145,785		
Stanley Community Public School District # 2	2,550,100	121,078	614,569	-	114,524	850,171	-	1,157,190	23,317	228,965	1,409,472	107,394	(14,404)	92,990		
Surrey Schools	866,268	42,080	213,589	-	117,820	373,489	-	402,173	8,104	212,243	622,520	37,323	(39,295)	(1,972)		
Sw Special Education Unit	133,824	6,355	32,251	-	17,652	56,258	-	60,727	1,224	27,206	89,157	5,634	(3,028)	2,606		
Sweet Briar School District # 17	23,230	1,103	5,598	-	18,858	23,559	-	10,541	212	-	10,753	977	6,093	7,070		
Tgu School District #60	3,096,169	147,004	746,170	-	195,736	1,088,910	-	1,404,986	28,310	238,572	1,671,868	130,393	(29,717)	100,676		
Thompson Public School	952,217	45,212	229,482	-	220,008	494,702	-	432,099	8,707	72,319	513,125	40,100	81,455	121,555		
Tioga Public School District #15	1,395,454	66,254	336,302	-	50,932	453,488	-	633,232	12,759	396,982	1,042,973	58,769	(36,179)	22,590		
Turtle Lake Mercer School District #72	680,623	32,316	164,029	-	73,976	270,321	-	308,854	6,223	115,601	430,678	28,662	(7,683)	20,979		
Underwood School District #8	811,398	38,525	195,545	-	111,213	345,283	-	368,198	7,419	106,485	482,102	34,171	24,394	58,565		
United Public School District # 7	1,547,102	73,455	372,849	-	55,813	502,117	-	702,047	14,146	299,714	1,015,907	65,155	(66,891)	(1,736)		
Valley City Public School	1,806,932	85,792	435,467	-	248,568	769,827	-	819,954	16,522	139,975	976,451	76,098	(7,154)	68,944		
Velva Public School	851,779	40,442	205,277	-	76,684	322,403	-	386,522	7,788	-	394,310	35,871	29,844	65,715		
Wahpeton Public School District 37	2,945,343	139,844	709,822	-	195,170	1,044,836	-	1,336,544	26,931	-	1,363,475	124,037	106,106	230,143		
Warwick Public School	910,246	43,219	213,367	-	-	262,586	-	413,053	8,323	256,108	677,484	38,332	(96,158)	(57,826)		

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)				
	Net Pension Liability (Asset)	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of		Total Deferred Outflows of Resources	Differences Between Expected and Actual		Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
		Experience	Assumptions		Proportionate Share of Contributions	Share of Resources		Experience	Assumptions		Proportionate Share of Contributions	Share of Resources				
Washburn Public School	\$ 1,044,818	\$ 49,608	\$ 251,799	\$ -	\$ 272,043	\$ 573,450	\$ -	\$ 474,120	\$ 9,553	\$ 25,584	\$ 509,257	\$ 43,999	\$ 84,327	\$ 128,326		
West Fargo Public School #6	35,317,709	1,676,870	8,511,496	-	2,679,782	12,868,148	-	16,026,546	322,929	841,626	17,191,101	1,487,356	422,379	1,909,735		
West River Student Services	379,252	18,007	91,399	-	76,448	185,854	-	172,098	3,468	12,406	187,972	15,973	27,386	43,359		
Westhope Public School #17	514,591	24,433	124,015	-	23,912	172,360	-	233,512	4,705	62,819	301,036	21,671	5,277	26,948		
White Shield School Dist #85	1,754,319	83,296	422,787	-	228,841	734,924	-	796,079	16,041	319,923	1,132,043	73,880	(99,931)	33,949		
Williston Basin School District #7	16,507,445	783,765	3,978,261	-	6,053,309	10,815,335	-	7,490,784	150,936	-	7,641,720	695,189	3,654,268	4,349,457		
Williston Public School #1	-	-	-	-	1,980	1,980	-	-	-	5,588,397	5,588,397	-	(3,279,946)	(3,279,946)		
Wilmarc Multidistrict Special Education Unit	1,876,416	89,092	452,212	-	154,346	695,650	-	851,484	17,157	270,262	1,138,903	79,022	55,147	134,169		
Wilton Public School District	637,305	30,280	153,589	-	7,055	190,904	-	289,198	5,927	73,074	368,099	26,840	(16,434)	10,406		
Yellowstone School District # 14	415,331	19,721	100,094	-	26,295	146,110	-	188,470	3,798	63,243	255,511	17,491	7,500	24,991		
Zesland Public Schools	116,112	5,513	27,983	-	1,489	34,985	-	52,688	1,062	32,405	86,156	4,889	(13,350)	(8,461)		
Attorney General's Office	18,276,390	867,757	4,404,573	-	345,780	5,618,110	-	8,293,500	167,111	1,139,875	9,600,486	769,684	(413,100)	356,584		
Bank Of North Dakota	18,252,730	866,631	4,398,871	-	1,266,741	6,532,243	-	8,282,763	166,894	638,110	9,087,767	768,688	(68,443)	700,245		
Beef Commission	320,897	15,235	77,336	-	143,063	235,634	-	145,617	2,934	147,753	296,304	13,514	(10,145)	3,369		
Bismarck State College	8,927,022	423,852	2,151,394	-	749,203	3,324,449	-	4,050,923	81,625	73,210	4,205,758	375,948	178,552	554,500		
Board Of Medical Examiners	503,350	23,899	121,306	-	17,247	162,452	-	228,411	4,602	38,294	271,307	21,197	(16,763)	4,434		
Board Of Pharmacy	430,631	20,447	103,781	-	2,895	127,123	-	195,413	3,937	20,738	220,088	18,135	(5,782)	12,353		
Central Services	1,789,033	84,942	431,153	-	126,324	642,419	-	811,831	16,358	479,070	1,307,259	75,342	(120,470)	(45,128)		
Department of Mineral Resources	10,540,784	500,471	2,540,308	-	9,653,791	12,694,570	-	4,783,220	96,380	-	4,879,600	443,911	2,888,541	3,332,452		
Department Of Transportation	98,996,655	4,700,320	23,857,993	-	1,678,876	30,237,189	-	44,922,916	905,179	817,626	46,645,721	4,169,103	(624,466)	3,544,637		
Dickinson State University	3,062,764	145,419	738,120	-	-	883,539	-	1,389,828	28,004	368,107	1,785,939	128,983	(302,722)	(173,739)		
Education Standards & Practice	830,513	39,432	200,152	-	-	239,584	-	376,872	7,594	22,813	407,279	34,976	(8,997)	25,979		
Electrical Board	3,043,312	144,495	733,432	-	248,841	1,126,768	-	1,381,001	27,827	80,365	1,489,193	128,165	68,745	196,910		
Housing Finance Agency	4,848,393	230,198	1,168,453	-	250,383	1,649,034	-	2,200,114	44,331	10,032	2,254,477	204,184	127,456	331,640		
Information Technology Dept	62,096,120	2,948,297	14,965,039	-	7,904,901	25,818,237	-	28,178,111	567,778	-	28,745,889	2,615,089	4,167,689	6,782,778		
Insurance Department	4,349,999	206,536	1,048,341	-	653,627	1,908,504	-	1,973,952	39,774	24,645	2,038,371	183,193	112,540	295,733		
Job Service North Dakota	14,183,190	673,412	3,418,120	-	631,649	4,723,181	-	6,436,079	129,684	1,240,794	7,806,557	597,305	(256,529)	340,776		
Lake Region State College	3,817,041	181,231	919,899	-	413,838	1,514,968	-	1,732,105	34,901	27,696	1,794,702	160,749	129,755	290,504		
Land Department	3,780,644	179,503	911,128	-	512,233	1,602,864	-	1,715,589	34,568	71,802	1,821,959	159,216	194,259	353,475		
Legislative Council	6,116,943	290,430	1,474,171	-	720,689	2,485,290	-	2,775,760	55,930	-	2,831,690	257,605	303,582	561,187		
Mayville State University	4,273,315	202,896	1,029,860	-	73,514	1,306,270	-	1,938,154	39,073	529,329	2,507,556	179,965	(256,097)	(76,132)		
Mill & Elevator Association	14,678,760	696,942	3,537,551	-	227,639	4,462,132	-	6,660,959	134,216	464,917	7,260,092	618,175	(37,297)	580,878		
Mnnot State University	8,873,960	421,332	2,138,606	-	236,765	2,796,703	-	4,026,845	81,139	57,945	4,165,929	373,715	(40,375)	333,340		
ND Board Of Nursing	1,430,822	67,936	344,825	-	216,490	629,251	-	849,282	13,083	29,405	891,770	60,256	70,429	130,685		
ND Center for Distance Education	1,141,852	64,215	275,184	-	1,043,134	1,372,533	-	518,152	10,441	-	528,593	48,088	312,119	360,207		
ND Public Employees Retirement System	3,769,516	178,974	908,446	-	684,203	1,771,623	-	1,710,539	34,467	188,597	1,933,603	158,749	175,794	334,543		
ND Soybean Council	-	-	-	-	18,295	18,295	-	-	-	557,645	557,645	-	-	(173,604)		
ND St College Of Science	8,654,624	410,917	2,085,747	-	310,689	2,807,353	-	3,927,314	79,134	151,052	4,157,500	364,478	(98,516)	265,962		
ND State Board Of Accountancy	193,451	9,186	46,621	-	10,684	66,491	-	87,785	1,769	2,763	92,317	8,146	(6,322)	1,824		
ND State Board Of Cosmetology	205,833	9,773	49,605	-	96,298	155,676	-	93,403	1,882	38,804	134,089	8,670	14,212	22,882		
ND State Plumbing Board	652,773	30,993	157,317	-	506	188,816	-	296,217	5,969	24,475	326,661	27,491	(11,515)	15,976		
ND System Information Technology Services	3,587,885	170,351	864,673	-	39,492	1,074,516	-	1,628,118	32,806	167,329	1,828,253	151,099	4,069	155,168		
ND University System Office	1,639,966	77,865	395,228	-	41,137	514,230	-	744,187	14,995	138,344	897,526	69,066	(37,189)	31,877		
North Dakota State Board of Dental Examiners	178,133	8,458	42,930	-	110,031	161,419	-	80,833	1,629	-	82,462	7,502	44,734	52,236		
North Dakota State University	52,241,083	2,480,384	12,588,995	-	316,348	15,386,727	-	23,706,071	477,668	851,020	25,034,759	2,200,059	(696,311)	1,503,748		
Office Of Management & Budget	5,457,531	259,121	1,315,254	-	330,359	1,904,734	-	2,476,530	49,901	175,544	2,701,975	229,836	64,489	294,325		
Public Finance Authority	333,877	15,853	80,464	-	12,606	108,923	-	151,508	3,053	5,796	160,357	14,060	7,905	21,965		
Real Estate Commission	382,731	18,172	92,237	-	26,251	136,660	-	173,676	3,500	12,310	189,486	16,119	17,814	33,933		

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense (Income)		
	Net Pension Liability (Asset)	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and 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	
															Proportionate Share of Plan
Retirement & Investment Office	\$ 4,266,450	\$ 202,569	\$ 1,028,206	\$ -	\$ 1,038,027	\$ 2,268,802	\$ -	\$ 1,936,039	\$ 39,010	\$ -	\$ 1,975,049	\$ 179,675	\$ 388,179	\$ 567,854	
Rough Rider Industries	2,519,706	119,635	607,244	-	102,653	829,532	-	1,143,398	23,039	99,769	1,266,206	106,115	17,980	124,095	
State Auditor's Office	6,414,386	304,552	1,545,854	-	423,644	2,274,050	-	2,910,734	58,650	148,247	3,117,631	270,133	51,648	321,781	
State Board Of Law Examiners	566,381	26,892	136,497	-	-	163,389	-	257,014	5,179	28,256	290,449	23,852	(23,336)	516	
State Fair Association	1,589,129	75,452	382,977	-	98,100	556,529	-	721,119	14,530	235,103	970,752	66,922	(52,362)	14,560	
University Of North Dakota	67,655,211	3,212,241	16,304,769	-	2,150,251	21,667,261	-	30,700,728	618,608	11,650	31,330,986	2,849,203	332,458	3,181,661	
Valley City State University	3,669,713	174,237	884,393	-	232,768	1,291,398	-	1,665,500	33,554	40,495	1,739,299	154,545	80,355	234,900	
Williston State College	1,279,567	60,755	309,373	-	81,843	450,971	-	590,645	11,700	454,342	1,046,687	53,887	(178,002)	(124,115)	
Workforce Safety & Insurance	24,194,527	1,148,272	5,828,422	-	218,443	7,195,137	-	10,974,507	221,132	584,023	11,779,662	1,018,497	(622,872)	395,625	
Adjutant General ND National Guard	18,881,453	886,987	4,502,192	-	1,926,618	7,315,797	-	8,477,310	170,814	644,445	9,292,569	786,744	193,037	979,781	
Aeronautics Commission	772,738	36,689	186,228	-	24,627	247,544	-	350,655	7,066	16,471	374,192	32,546	816	33,362	
Career & Technical Education	2,303,250	109,358	555,079	-	99,763	764,200	-	1,045,174	21,060	1,083,565	2,149,799	96,997	(214,355)	(117,358)	
Commission On Legal Counsel For Indigents	3,968,054	188,402	956,293	-	78,635	1,223,330	-	1,800,632	36,282	116,438	1,953,352	167,109	(38,920)	128,189	
Department Of Commerce	7,337,613	348,388	1,768,350	-	660,772	2,777,510	-	3,329,678	67,092	-	3,396,770	309,012	352,962	661,974	
Department Of Corrections And Rehabilitation	13,447,374	638,475	3,240,790	-	319,733	4,198,998	-	6,102,178	122,957	321,982	6,547,117	566,319	154,033	720,352	
Department Of Corrections Transitional Services	4,127,520	195,973	994,724	-	349,487	1,540,184	-	1,872,995	37,740	165,617	2,076,352	173,822	132,006	305,828	
Department Of Financial Institutions	4,158,419	197,441	1,002,170	-	513,092	1,712,703	-	1,887,016	38,023	71,955	1,996,994	175,126	117,463	292,589	
Department Of Human Services	154,605,838	7,340,619	37,259,694	-	15,162,156	59,762,469	-	70,157,371	1,413,644	3,749	71,574,764	6,511,005	6,331,344	12,842,349	
Dept Of Agriculture	7,540,883	358,038	1,817,337	-	358,024	2,533,399	-	3,421,918	68,950	200,760	3,691,628	317,575	105,184	422,759	
Facility Management	2,754,006	130,759	663,710	-	217,607	1,012,076	-	1,249,719	25,181	207,886	1,482,786	115,982	(46,975)	69,007	
Field Services Division	3,889,031	184,649	937,249	-	94,545	1,216,443	-	1,764,773	35,559	8,814,125	10,614,457	163,780	(2,512,527)	(2,348,747)	
Game & Fish Department	14,622,275	694,260	3,523,939	-	198,804	4,417,003	-	6,635,328	133,699	4,110,112	10,879,039	615,795	(1,181,246)	(565,451)	
Governor's Office	2,039,829	96,850	491,595	-	3,647	592,092	-	925,638	18,651	135,659	1,079,948	85,904	(26,969)	58,935	
Heart River Correctional Center	2,487,256	118,092	599,424	-	1,340,829	2,058,345	-	1,128,672	22,742	-	1,151,414	104,748	594,297	699,045	
Highway Patrol	2,879,544	136,720	693,964	-	59,905	890,589	-	1,306,686	26,329	159,421	1,492,436	121,268	(83,231)	38,037	
Historical Society	7,735,344	367,270	1,864,202	-	557,157	2,788,629	-	3,510,161	70,728	53,510	3,634,399	325,765	255,212	580,977	
Indian Affairs Commission	340,910	16,186	82,159	-	110,754	209,099	-	154,699	3,117	135,260	293,076	14,356	(19,139)	(4,783)	
Industrial Commission	751,902	35,700	181,207	-	-	216,907	-	341,200	6,875	9,921,988	10,270,063	31,666	(3,076,023)	(3,044,357)	
James River Correctional Ctr	13,127,524	623,289	3,163,707	-	892,831	4,679,827	-	5,957,036	120,032	7,789,300	13,712,322	552,846	(352,929)	199,917	
Juvenile Services - DOCR	3,069,142	145,721	739,657	-	437,768	1,323,146	-	1,392,722	28,063	218,460	1,639,245	129,254	34,604	163,858	
Life Skills and Transition Center	18,286,228	868,222	4,406,944	-	-	4,406,944	-	8,297,964	167,201	730,097	9,195,262	770,100	(655,290)	114,810	
Mental Health	16,774,045	796,425	4,042,511	-	1,669,370	6,508,306	-	7,611,762	153,374	104,802	7,869,938	706,413	2,404,094	3,110,507	
Milk Marketing Board	171,100	8,123	41,235	-	46,423	95,781	-	77,642	1,564	21,061	100,267	7,205	(11,179)	(3,974)	
ND Barley Council	225,284	10,607	54,293	-	64,990	102,230	-	102,230	2,060	19,424	123,714	9,487	(5,792)	3,695	
ND Corn Utilization Council	211,949	10,065	51,079	-	75,625	136,769	-	96,179	1,938	149,921	248,038	8,926	(15,162)	(6,236)	
ND Council On The Arts	498,693	23,678	120,184	-	4,679	148,541	-	226,298	4,560	51,352	282,210	21,002	(14,408)	6,594	
ND Department Of Health	23,190,245	1,101,063	5,588,802	-	1,669,065	8,358,930	-	10,523,320	212,041	1,151,628	11,886,989	976,625	(1,151,998)	(175,373)	
ND Department Of Labor	1,003,409	47,643	241,819	-	38,924	328,386	-	455,329	9,175	59,640	524,144	42,257	(50,428)	(8,171)	
ND Ethics Commission	209,386	9,941	50,462	-	194,971	255,374	-	95,016	1,915	-	96,931	8,819	58,709	67,528	
ND Oilseed Council	63,349	3,008	15,267	-	6,600	24,875	-	28,747	579	816	30,142	2,667	1,487	4,154	
ND Securities Department	768,922	36,509	185,309	-	110	221,928	-	348,923	7,031	235,171	591,125	32,382	(83,423)	(51,041)	
ND State Library	2,073,701	98,458	499,758	-	206,758	804,974	-	941,009	18,961	33,837	993,807	87,333	91	87,424	
ND Supreme Court	32,814,798	1,558,033	7,908,300	-	1,995,987	11,462,320	-	14,890,770	300,043	691,331	15,882,144	1,381,947	217,738	1,599,685	
ND Veterans Home	7,061,249	335,265	1,701,747	-	2,037,012	4,746,367	-	6,456,565	474,362	3,743,196	297,374	297,374	(265,443)	31,931	
ND Wheat Commission	772,438	36,676	186,156	-	2,568	225,400	-	350,519	7,063	14,844	372,426	32,529	(6,430)	26,099	
ND Youth Correctional Center	4,421,409	209,927	1,065,551	-	546,670	1,822,148	-	2,006,357	40,427	614,403	2,661,187	186,200	(331,697)	(145,497)	

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, 2024

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)		
	Net Pension Liability (Asset)	Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Pension Expense
North Dakota State Hospital	\$ 22,849,205	\$ 1,084,870	\$ 5,506,612	\$ -	\$ -	\$ 6,591,482	\$ -	\$ 10,368,561	\$ 208,922	\$ 2,576,587	\$ 13,154,070	\$ 962,262	\$ (1,547,396)	\$ (585,134)
Office Of Administrative Hearings	731,739	34,742	176,348	-	60,676	271,766	-	332,050	6,691	35,783	374,524	30,817	(3,034)	27,783
Parks & Recreation Department	4,378,111	207,871	1,055,116	-	346,088	1,609,075	-	1,986,709	40,031	1,975,331	4,002,071	184,377	(486,230)	(301,853)
Protection & Advocacy Project	2,855,622	135,584	688,199	-	-	823,783	-	1,295,830	26,110	91,828	1,413,768	120,260	(64,945)	55,315
Public Instruction	8,145,401	386,740	1,963,025	-	802,394	3,152,159	-	3,696,237	74,478	387,669	4,158,384	343,033	58,093	401,126
Public Service Commission	5,031,669	238,902	1,212,622	-	436,312	1,887,836	-	2,283,282	46,007	175,855	2,505,144	211,900	61,158	273,058
Racing Commission	212,547	10,091	51,223	-	510	61,824	-	96,450	1,943	9,004	107,397	8,950	(4,364)	4,586
School For The Blind	1,405,105	66,715	338,627	-	75,233	480,575	-	637,612	12,848	20,675	671,135	59,172	56,666	115,838
SCHOOL FOR THE DEAF	2,480,803	117,788	597,868	-	608,138	1,323,794	-	1,125,744	22,683	258,963	1,407,390	104,476	69,461	173,937
Secretary Of State	2,759,448	131,017	665,021	-	247,656	1,043,694	-	1,252,188	25,231	14,278	1,291,697	116,210	33,295	149,505
State Penitentiary	18,793,319	892,298	4,529,152	-	1,690,122	7,111,572	-	8,528,073	171,837	1,521,058	10,220,968	791,455	(50,321)	741,134
State Seed Department	2,044,598	97,078	492,744	-	7,175	596,997	-	927,802	18,695	383,657	1,330,154	86,104	(148,138)	(62,034)
State Treasurer's Office	687,075	32,622	165,584	-	308	198,514	-	311,783	6,282	90,380	408,445	28,935	(15,759)	13,176
Tax Department	10,431,649	495,290	2,514,006	-	698,505	3,707,801	-	4,733,696	95,382	477,913	5,306,991	439,314	(118,860)	320,454
Tobacco Prevention/Control Committee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Veterans Affairs Department	952,123	45,207	229,460	-	175,739	450,406	-	432,057	8,706	949	441,712	40,097	64,675	104,772
Water Commission	10,412,553	494,385	2,509,404	-	561,502	3,565,291	-	4,725,031	95,208	224,571	5,044,810	438,510	16,532	455,042
Total	\$ 1,870,355,950	\$ 88,803,723	\$ 450,751,984	\$ -	\$ 134,166,032	\$ 673,721,739	\$ -	\$ 848,734,159	\$ 17,101,663	\$ 135,184,710	\$ 1,001,020,532	\$ 78,767,403	\$ (42,569)	\$ 78,724,834

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

JUDGES SYSTEM

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)		
	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on	Changes in Pension Plan	Changes in Proportion and Differences Between Employer Contributions and	Share of Proportionate	Total Deferred	Differences Between Expected and	Net Difference Between Projected and Actual Investment Earnings on	Changes in Proportion and Differences Between Employer Contributions and	Share of Inflows of	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer
ND Supreme Court	(7,889,713)	\$ 628,047	\$ 2,683,025	\$ -	\$ -	\$ 3,311,072	\$ 307,923	\$ 5,037,145	\$ 15,407	\$ 2,882	\$ 5,363,357	\$ 230,266	\$ (11,953)	\$ 218,313

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

**LAW ENFORCEMENT WITHOUT PRIOR
MAIN SERVICE SYSTEM**

Employer Name	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense (Income)			
	Net Pension Liability (Asset)	Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred	Outflows of Resources	Differences Between Expected and	Actual Experience	Changes in Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Total Deferred	Inflows of Resources	Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension
City of Berthold	\$ 5,684	\$ 2,645	\$ 17,759	\$ -	\$ 7,385	\$ 27,789	\$ 1,678	\$ 25,653	\$ 171	\$ 2,932	\$ 30,434	\$ 6,381	\$ 1,260	\$ 7,641	
City of Beulah	26,164	12,173	81,752	-	2,742	96,667	7,724	118,090	786	4,278	130,878	29,373	(4,309)	25,064	
City Of Devils Lake	97,530	45,379	304,745	-	13,714	363,838	28,792	440,199	2,931	7,401	479,323	109,487	6,440	115,927	
City of Dickinson	339,602	158,011	1,061,127	-	22,638	1,241,776	100,253	1,532,780	10,206	39,036	1,682,275	381,234	(36,590)	344,644	
City of Garrison	5,457	2,539	17,051	-	951	20,541	1,611	24,630	164	5,670	32,075	6,126	(2,468)	3,658	
City of Mandan	245,694	114,318	767,702	-	18,298	900,318	72,531	1,108,932	7,384	40,294	1,229,141	275,814	(7,030)	268,784	
City of Rolette	-	-	-	-	5,318	5,318	-	-	-	11,222.00	11,222	1	(1,178)	(1,177)	
City Of Valley City	57,581	26,792	179,918	-	16,911	223,621	16,998	259,889	1,731	8,776	287,394	64,640	3,834	68,474	
Barnes County	87,981	40,936	274,908	-	15,184	331,028	25,973	397,099	2,644	2,919	428,635	98,768	6,658	105,426	
Morton County	164,172	76,387	512,974	-	-	589,361	48,465	740,982	4,934	46,369	840,750	184,297	(5,096)	179,201	
Rolette County	69,265	32,228	216,427	-	3,003	251,658	20,448	312,625	2,062	6,813	341,968	77,756	4,171	81,929	
Sargent County	32,223	14,992	100,685	-	7,682	123,359	9,512	145,438	968	2,856	158,774	36,173	(2,013)	34,160	
Municipal Airport Authority of the City of Fargo	53,480	24,883	167,104	-	32,084	224,071	15,788	241,379	1,607	4,598	263,372	60,038	8,383	68,421	
Horace Rural Fire Protection District	16,066	7,475	50,199	-	23,144	80,818	4,743	72,511	483	-	77,737	18,036	5,966	24,002	
Law Enforcement without Prior Main Service System Total	\$ 1,200,899	\$ 558,758	\$ 3,752,351	\$ -	\$ 169,054	\$ 4,480,163	\$ 354,516	\$ 5,420,207	\$ 36,091	\$ 183,164	\$ 5,993,978	\$ 1,348,126	\$ (21,972)	\$ 1,326,154	
Total PERS	1,953,681,123	171,497,923	494,128,980	-	151,834,768	817,461,671	662,439	914,375,551	18,096,134	153,063,508	1,086,197,632	65,490,190	(178,015)	65,312,175	

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULES OF PENSION AMOUNTS BY EMPLOYER (CONTINUED)
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

HIGHWAY PATROLMEN'S RETIREMENT SYSTEM

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Differences Between Expected and	Changes in	Net Difference Between Projected and Actual Investment Earnings on	Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred	Differences Between Expected and	Changes in	Changes in Proportion and Differences Between Employer Contributions and Proportionate	Net Difference Between Projected and Actual Investment Earnings on	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer	
														Actual
State Of ND Highway Patrolmen	\$ 74,091,506	\$ 4,369,018	\$ 22,485,934	\$ 70,708	\$ -	\$ 26,925,660	\$ 630,493	\$ 21,123,211	\$ -	\$ -	\$ 21,653,704	\$ 13,842,367	\$ -	\$ 13,842,367

RETIREMENT PLAN FOR EMPLOYEES OF JOB SERVICE NORTH DAKOTA

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense (Income)			
	Differences Between Expected and	Changes in	Net Difference Between Projected and Actual Investment Earnings on	Changes in Proportion and Differences Between Employer Contributions and Proportionate	Total Deferred	Differences Between Expected and	Changes in	Changes in Proportion and Differences Between Employer Contributions and Proportionate	Net Difference Between Projected and Actual Investment Earnings on	Total Deferred	Proportionate	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer	
														Actual
Job Service North Dakota	\$ (12,528,532)	\$ -	\$ -	\$ 1,482,419	\$ -	\$ 1,482,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,612	\$ -	\$ 2,350,612

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - DESCRIPTION OF PLANS

General

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

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

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

The PERS covers substantially all employees of the State of North Dakota, its agencies and various participating political subdivisions (Main System). It also covers 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. An optional Defined Contribution Retirement Plan (DC Plan) was established effective January 1, 2000. The DC plan was available to state employees who are in positions not classified by the Human Resource Management Services division of the State of North Dakota, and as of January 1, 2025 will be the retirement plan offered to new public employees who are not peace officers, judges, or Highway Patrol. The Retirement Plan for Employees of Job Service North Dakota is limited to employees participating in the plan as of September 30, 1980.

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

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). 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 twelve consecutive months employed during the last one hundred eighty 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 ten years of service, plus 2.80% of the average monthly salary times the second ten years of service, plus 1.25% of average monthly salary times years of service in excess of twenty years. The judicial retirement formula is only applied to eligible judicial service. Non-judicial service benefits are calculated using the 2.00% multiplier. The Plan permits early retirement at ages 55-64 with five or more years of service.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

Pension Benefits (Continued)

PERS (Continued)

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

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

HPRS

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

Pension Benefits (Continued)

HPRS (Continued)

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

Retirement Plan for Employees of Job Service North Dakota

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

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

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

Death and Disability Benefits

PERS

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

Death and Disability Benefits (Continued)

PERS (Continued)

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

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

HPRS

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

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

Retirement Plan for Employees of Job Service North Dakota

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

Death and Disability Benefits (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.

HPRS

Refunds of Member Contributions

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

Contributions

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

Members that made a qualifying election under Senate Bill 2015 to move from the Defined Contribution Plan back to the Defined Benefit Plan have a 2% increase on employee contributions.

PERS

Member contributions are set by statute. During the 1983-1985 biennium the State and some of the participating political subdivisions implemented the employer pickup provision of the IRS code whereby a portion or all of the required member contributions are made by the employer. The State is paying 4% of the member contribution. Some of the political subdivisions are paying all or part of the member contributions. Employer contributions are set by statute except the contribution rates for the National Guard/Law Enforcement Plans, which are set by the Board. 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
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

PERS (Continued)

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

	Rates Set By Statute				
	Member	Employer			
		Before 2024	2024-2025	State	Political Subdivision
				2026 and Later	
Main System Permanent Employees					
- Hired before 2020	7.00%	7.12%	8.12% Actuarial*		8.12%
- Hired after 2019	7.00%	8.26%	9.26% Actuarial*		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%	17.25%	17.52%	17.52%	17.52%

* The 2026 and 2027 contribution will be based on the amount sufficient to fund the Main System on an actuarial basis from the July 1, 2024 valuation with the amortization of the unfunded liability determined on a level percent of payroll basis over a closed period beginning on January 1, 2025 and ending June 30, 2026

	Rates Set 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	2025 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%	22.26%
- State Public Safety Employees	6.00%	6.00%	6.00%	N/A	12.75%	14.34%

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 - PLAN DESCRIPTION (Continued)

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

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 14.8% and the employer rate is 21.2%. Both the member and the employer contribution rate will increase by 0.5% in January 2025.

Retirement Plan for Employees of Job Service North Dakota

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

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
 BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

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 schedules 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 schedules and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 3 - NET PENSION LIABILITY

The net pension liabilities (assets) of the plans were measured as of July 1, 2024, 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	\$	1,870,356,046
Judges System		(7,889,713)
Law Enforcement with Prior Main Service System ¹		90,013,989
Law Enforcement without Prior Main Service System		1,200,897
Highway Patrolmen's Retirement System		74,091,506
Retirement Plan for Employees of Job Service North Dakota		(12,528,532)

¹ Includes former National Guard members.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - ACTUARIAL ASSUMPTIONS

PERS and HPRS

The total pension liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.25%
Salary Increase (Payroll Growth)	PERS - 3.50% to 17.75%, including inflation; HPRS - Service-based table for members with less than five years of service and age-based table for members with more than five years of service.
Investment Rate of Return	6.50%
Mortality Rates	PERS - Sex-distinct Pub-2010 tables for General Employees, with scaling based on actual experience. Respective corresponding tables were used for healthy retirees, disabled retirees, and active members. Mortality rates are projected from 2010 using the MP-2019 scale.; HPRS - Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

Discount Rates	<p>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).</p> <p>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 3.97% (based on the most recent date available on or before the measurement date of the “20-year Municipal GO Index” from Fidelity); and the resulting Single Discount Rate is 6.50% for June 30, 2024.</p> <p>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 3.97% (based on the most recent date available on or before the measurement date of the “20-year Municipal GO Index” from Fidelity); and the resulting Single Discount Rate is 5.39% for June 30, 2024.</p>
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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - ACTUARIAL ASSUMPTIONS (Continued)

JSND

The total pension liability was determined by an actuarial valuation as of July 1, 2024, using the following actuarial assumptions:

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

Investment Rate of Return

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
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NOTE 4 - ACTUARIAL ASSUMPTIONS (Continued)

Investment Rate of Return (Continued)

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the pension plan's target asset allocation as of June 30, 2024 are summarized in the following tables:

PERS and HPRS

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	31.90%	4.10%
International Equity	19.10%	7.00%
Private Equity	7.00%	8.50%
Domestic Fixed Income	23.00%	2.88%
Global Real Assets	19.00%	6.10%
Cash Equivalents	0.00%	0.00%

JSND

Asset Class	Target Allocation	Short-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
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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), 5.39% (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%, 4.39%, and 2.00%, respectively) or 1-percentage-point higher (7.50%, 6.39%, and 4.00%, respectively) than the current rate:

	<u>1% Decrease</u>	<u>Current Single Discount Rate Assumption</u>	<u>1% Increase</u>
	5.50%	6.50%	7.50%
Main	\$2,643,255,481	\$ 1,870,356,046	\$1,229,338,036
Judges	(1,803,761)	(7,889,713)	(13,108,840)
Law Enforcement With Prior Main Service	139,872,176	90,013,989	49,895,860
Law Enforcement Without Prior Main Service	5,655,192	1,200,897	(2,349,114)
Total PERS	\$2,786,979,088	\$1,953,681,219	\$1,263,775,942
		Current Single Discount Rate Assumption	
	<u>1% Decrease</u>		<u>1% Increase</u>
	4.39%	5.39%	6.39%
Highway Patrol	\$102,430,339	\$74,091,506	\$51,317,331
		Current Single Discount Rate Assumption	
	<u>1% Decrease</u>		<u>1% Increase</u>
	2.00%	3.00%	4.00%
Job Service	\$ (5,738,620)	\$ (12,528,532)	\$ (18,369,021)

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024

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, 2024, the average of the expected remaining service lives of all employees calculated by our external actuaries are summarized below:

Plan	Period (Years)
Main System	4.3421
Judges	4.1461
Law Enforcement With Prior Main System Service	6.6022
Law Enforcement Without Prior Main System Service	4.8791
Highway Patrolmen's Retirement System	5.3149
Retirement Plan for Employees of Job Service North Dakota	1

NOTE 7 - COLLECTIVE DEFERRED OUTFLOWS AND DEFERRED INFLOWS OF RESOURCES

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, 2024 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
2025	(226,643,118)	(834,646)	\$16,626,480	(572,628)	\$775,707	\$968,721
2026	28,317,494	(527,639)	11,995,165	(271,710)	5,859,631	1,383,796
2027	(114,996,309)	(401,066)	8,754,631	(399,762)	(842,169)	(432,916)
2028	(12,958,182)	(286,052)	7,337,291	(255,605)	(503,217)	(437,182)
2029	-	-	10,685,730	-	(17,996)	-
Thereafter	-	-	6,922,705	-	-	-
Total	\$ (326,280,115)	\$ (2,049,403)	\$ 62,322,002	\$ (1,499,705)	\$ 5,271,956	\$ 1,482,419

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND PENSION AMOUNTS
BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 8 - COLLECTIVE PENSION EXPENSE

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

The components of pension expense for the year ending June 30, 2024 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	\$ 152,758,636	\$ 2,284,204	\$ 12,179,130	\$ 2,235,348	\$ 5,351,440	\$ 15,333
Interest on the Total Pension Liability	357,253,880	3,822,875	12,388,254	1,505,684	9,043,645	2,085,721
Changes of Benefit Terms	(1,787,775)	-	-	-	-	-
Employee Contributions	(100,727,580)	(784,910)	(6,203,707)	(897,625)	(1,778,215)	(4,936)
Projected Earnings on Plan Investments	(236,694,546)	(4,252,316)	(9,879,346)	(1,384,430)	(6,390,377)	(2,425,746)
Pension Plan Administrative Expense	2,814,595	29,261	118,662	23,264	40,394	14,976
Other	(96,198,757)	-	(38,824,140)	-	(142)	-
Recognition of Deferred Inflows/Outflows of Resources:						
Difference Between Actual and Expected Experience	25,142,745	121,456	17,389,935	36,107	897,189	1,318,799
Assumption Changes	(2,349,387)	(888,829)	(1,762,682)	(150,290)	6,793,563	-
Recognition of Investment Gains or Losses	(21,444,408)	(101,475)	(261,711)	(19,932)	(115,130)	1,346,465
Pension Expense	<u>\$78,767,403</u>	<u>\$230,266</u>	<u>(\$14,855,605)</u>	<u>\$1,348,126</u>	<u>\$13,842,367</u>	<u>\$2,350,612</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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024. The supporting actuarial information is included in the June 30, 2024, GASB Statements No. 67 and 68, Accounting and Financial Reporting for Pensions actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, P.O. Box 1657, Bismarck, ND 58502.



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

Governor Kelly Armstrong
The Legislative Assembly

Rebecca Fricke, 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 schedules of pension amounts by the 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, 2024, and the related notes, and have issued our report thereon dated January 29, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the schedules, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the schedule of employer allocations and the specified columns totals included in the schedule of pension amounts by employer, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

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 Plan's schedule of employer allocations and the specified column totals included in the schedules of pension amounts by employer will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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' schedule of employer allocations and the specified column totals included in the schedule 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 schedules. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

UHY LLP

Columbia, Maryland
January 29, 2025