

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2018

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2018**

INDEPENDENT AUDITORS' REPORT	1
SCHEDULE OF EMPLOYER ALLOCATIONS	3
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	14
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB AMOUNTS BY EMPLOYER	25
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	29



INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum
The Legislative Assembly

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

Report on the Financial Statements

We have audited the accompanying schedule of employer allocations of the Retiree Health Insurance Credit Fund (RHIC), 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, 2018, and the related notes.

We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended June 30, 2018 (specified column totals), included in the accompanying schedule of OPEB amounts by employer of the RHIC, and the related notes.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error.

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the RHIC as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2018, and our report thereon, dated November 28, 2018, expressed an unmodified opinion on those statements.

Restriction of Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2019, 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 result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 12, 2019

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 160,118	0.014633%
City Of Ashley	139,697	0.012767%
City Of Beach	125,006	0.011424%
City Of Belfield	347,217	0.031732%
City of Berthold	93,773	0.008570%
City Of Bottineau	453,107	0.041409%
City Of Bowman	812,535	0.074257%
City Of Burlington	322,832	0.029503%
City Of Carrington	689,339	0.062998%
City of Carson	73,650	0.006731%
City Of Cavalier	613,513	0.056069%
City Of Cooperstown	178,576	0.016320%
City Of Crosby	173,820	0.015885%
City Of Devils Lake	1,960,331	0.179154%
City Of Dodge	40,416	0.003694%
City Of Drayton	259,833	0.023746%
City Of Elgin	63,418	0.005796%
City Of Ellendale	419,950	0.038379%
City Of Emerado	75,809	0.006928%
City Of Fargo	32,464,199	2.966889%
City Of Fessenden	44,640	0.004080%
City Of Finley	73,679	0.006733%
City Of Glenburn	60,585	0.005537%
City Of Grafton	1,596,853	0.145936%
City Of Grand Forks	21,731,620	1.986043%
City Of Granville	23,109	0.002112%
City Of Gwinner	143,761	0.013138%
City Of Halliday	124,649	0.011392%
City Of Hankinson	212,008	0.019375%
City Of Harvey	577,628	0.052789%
City Of Harwood	136,556	0.012480%
City Of Hatton	79,122	0.007231%
City Of Jamestown	4,936,222	0.451119%
City Of Kenmare	198,119	0.018106%
City Of Killdeer	887,936	0.081148%
City Of Kulm	76,465	0.006988%
City Of Lakota	232,770	0.021273%
City Of Lamoure	143,630	0.013126%
City Of Larimore	101,852	0.009308%
City Of Lidgerwood	70,065	0.006403%
City Of Lincoln	425,092	0.038849%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Linton	\$ 211,590	0.019337%
City Of Lisbon	456,919	0.041758%
City Of Maddock	134,219	0.012266%
City Of Mandan	1,830,188	0.167260%
City Of Mapleton	96,519	0.008821%
City Of Mcclusky	35,360	0.003232%
City Of Mcville	114,557	0.010469%
City Of Medora	251,097	0.022948%
City Of Michigan	54,943	0.005021%
City Of Minto	67,400	0.006160%
City Of Mohall	151,167	0.013815%
City Of Mott	110,282	0.010079%
City Of Napoleon	157,237	0.014370%
City Of Neche	42,208	0.003857%
City Of New England	97,442	0.008905%
City Of New Leipzig	28,324	0.002589%
City Of New Rockford	209,017	0.019102%
City Of New Salem	122,004	0.011150%
City Of New Town	1,045,374	0.095536%
City Of Northwood	242,524	0.022164%
City Of Oakes	604,072	0.055206%
City Of Park River	454,237	0.041513%
City Of Pembina	82,207	0.007513%
City Of Powers Lake	137,314	0.012549%
City Of Ray	166,130	0.015183%
City Of Regent	45,293	0.004139%
City Of Rhame	62,349	0.005698%
City Of Rolla	464,463	0.042447%
City Of Rugby	649,005	0.059312%
City Of Sherwood	36,498	0.003336%
City Of Stanley	835,658	0.076370%
City Of Surrey	384,878	0.035174%
City Of Thompson	170,822	0.015611%
City Of Tioga	860,358	0.078628%
City Of Towner	95,612	0.008738%
City Of Underwood	80,704	0.007376%
City Of Velva	69,748	0.006374%
City Of Wahpeton	2,407,727	0.220041%
City Of Walhalla	304,589	0.027836%
City Of Watford City	3,526,851	0.322317%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of West Fargo	\$ 8,915,372	0.814772%
City Of Westhope	170,286	0.015562%
City Of Williston	17,658,611	1.613813%
City Of Wilton	141,318	0.012915%
City of Wishek	232,843	0.021279%
Adams County	1,292,369	0.118109%
Barnes County	4,060,844	0.371119%
Benson County	1,964,820	0.179564%
Billings County	2,914,919	0.266393%
Bottineau County	3,220,721	0.294340%
Bowman County	1,700,372	0.155396%
Burke County	1,462,885	0.133692%
Burleigh County	16,698,206	1.526042%
Cass County	24,374,058	2.227535%
Cavalier County	2,009,422	0.183640%
Dickey County	1,856,405	0.169656%
Divide County	2,370,343	0.216625%
Dunn County	5,091,759	0.465334%
Eddy County	936,993	0.085631%
Emmons County	1,370,752	0.125272%
Foster County	1,210,204	0.110600%
Grand Forks County	15,059,060	1.376241%
Grant County	1,033,283	0.094431%
Griggs County	822,702	0.075186%
Hettinger County	1,077,700	0.098491%
Lamoure County	1,839,167	0.168081%
Logan County	744,131	0.068006%
Mchenry County	1,480,254	0.135280%
Mcintosh County	1,062,391	0.097091%
Mckenzie County	11,478,918	1.049053%
Mclean County	5,094,441	0.465579%
Mercer County	3,772,503	0.344767%
Morton County	7,451,469	0.680987%
Mountrail County	6,510,346	0.594978%
Nelson County	1,548,098	0.141480%
Oliver County	807,773	0.073822%
Pembina County	2,965,991	0.271061%
Pierce County	2,324,928	0.212474%
Ramsey County	3,529,931	0.322599%
Ransom County	1,615,718	0.147660%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Renville County	\$ 1,297,188	0.118549%
Richland County	6,037,687	0.551782%
Rolette County	2,937,028	0.268414%
Sheridan County	644,770	0.058925%
Slope County	611,688	0.055902%
Stark County	7,337,083	0.670533%
Steele County	1,043,771	0.095390%
Stutsman County	6,545,261	0.598169%
Towner County	1,114,350	0.101840%
Traill County	3,061,477	0.279787%
Walsh County	3,405,334	0.311212%
Ward County	13,944,962	1.274424%
Wells County	1,643,752	0.150222%
Williams County	14,940,889	1.365441%
Cavalier County Health Dist	121,410	0.011096%
Central Valley Health Unit	1,090,080	0.099622%
City-County Health District	643,056	0.058769%
Custer Health Unit	1,391,550	0.127173%
Dickey County Health District	195,606	0.017876%
Emmons County Public Health	176,812	0.016159%
First District Health Unit	2,319,767	0.212003%
Garrison Diversion Conservancy District	1,722,227	0.157394%
Kidder County District Health Unit	60,507	0.005530%
Lake Region District Health Unit	837,643	0.076552%
McIntosh District Health Unit	80,045	0.007315%
Nelson-Griggs District Health Unit	146,526	0.013391%
Rolette County Public Health	434,941	0.039749%
Sargent County District Health Unit	137,768	0.012591%
Southwestern District Health Unit	1,332,811	0.121805%
Towner County Public Health Unit	89,325	0.008163%
Traill District Health Unit	169,692	0.015508%
Upper Missouri Health Unit	1,138,472	0.104044%
Walsh County Health District	309,285	0.028265%
Wells County Dist Health Unit	228,743	0.020905%
Barnes County Soil Conservation District	76,803	0.007019%
Bismarck Rural Fire Protection	585,004	0.053463%
Bowman City Park Board	130,014	0.011882%
Burleigh County Council On Aging	677,607	0.061926%
Burleigh County Soil Conservation District	209,298	0.019128%
Carnegie Regional Library	60,105	0.005493%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Cass County Soil Conservation District	\$ 206,101	0.018835%
Cass County Water Resource District	242,354	0.022149%
Cavalier County Job Development Authority	48,186	0.004404%
Central Plains Water District	211,816	0.019358%
City Of Bottineau Park Board	135,683	0.012400%
Consolidated Waste Ltd	149,646	0.013676%
Crosby Park District	42,000	0.003838%
Devils Lake Basin Joint Water Resource Board	-	0.000000%
Devils Lake Park Board	361,360	0.033025%
Dunseith Community Nursing Home	911,357	0.083289%
Emmons County Soil Conservation District	23,424	0.002141%
Fargo Park District	3,453,384	0.315603%
Grafton Park District	95,512	0.008729%
Grand Forks County Water Resource District	49,468	0.004521%
Grand Forks Park District	1,848,194	0.168906%
Grand Forks Public Library	614,163	0.056128%
Grand Forks-E Grand Forks Metropolitan Planning	322,474	0.029471%
Greater Ramsey Water District	312,054	0.028518%
Griggs County Public Library	57,162	0.005224%
James River Soil Conservation District	56,389	0.005153%
James River Valley Library System	314,780	0.028768%
Jamestown Parks And Recreation District	589,088	0.053836%
Jamestown Regional Airport	144,485	0.013204%
Lake Metigoshe Recreation Service District	156,018	0.014258%
Mcintosh County Housing Authority	36,399	0.003326%
Mercer County Soil Conservation District	76,449	0.006987%
Minot Rural Fire Department	155,765	0.014235%
North Central Soil Conservation District	73,173	0.006687%
North Dakota Firefighters Association	150,597	0.013763%
R & T Water Supply Commerce Authority	466,797	0.042660%
Ramsey County Housing Authority	223,790	0.020452%
Ramsey County Soil Conservation District	70,848	0.006475%
Ramsey County Water Resource District	32,824	0.003000%
Ransom County Soil Cons Dist	57,306	0.005237%
Rolette County Soil Conservation District	32,028	0.002927%
Southeast Region Career & Technology Center	127,580	0.011659%
Southeast Water Users District	487,255	0.044530%
Southwest Water Authority	2,848,716	0.260343%
Stutsman County Housing Authority	133,184	0.012172%
Traill County Water Resource District	57,600	0.005264%
Traill Rural Water District	129,409	0.011827%
Tri-Cities Joint Job Development Authority	106,479	0.009731%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Wahpeton Park Board	\$ 529,674	0.048407%
Walsh County Housing Authority	29,820	0.002725%
Walsh County Water Resource District	50,471	0.004613%
Ward County Water Resource District	35,178	0.003215%
Watford City Park District	613,851	0.056100%
West Fargo Park District	1,155,966	0.105643%
Western & Central Stark Soil Conservation District	103,692	0.009476%
Western Area Water Supply Authority	900,757	0.082320%
Williams County Soil Conservation District	104,553	0.009555%
Williston Housing Authority	304,356	0.027815%
Williston Rural Fire Protection District #1	80,000	0.007311%
Anamoose Public School District #14	180,951	0.016537%
Apple Creek Elementary School	35,187	0.003216%
Beach Public School District #3	729,750	0.066692%
Belcourt School District #7	5,212,827	0.476398%
Belfield Public School #13	409,781	0.037450%
Beulah Public School #27	1,048,817	0.095851%
Billings County School District	333,152	0.030447%
Bismarck Public Schools	25,361,813	2.317805%
Bottineau Public School	1,360,392	0.124326%
Bowman County School District #1	764,575	0.069874%
Burke Central School	145,722	0.013317%
Burleigh County Special Education Unit	59,130	0.005404%
Carrington School District #49	517,074	0.047255%
Cavalier Public Schools	395,754	0.036168%
Center Stanton Public School	282,283	0.025798%
Central Cass Public School District #7	1,077,836	0.098503%
Dakota Prairie Public School	580,740	0.053074%
Devils Lake Public School	2,944,831	0.269127%
Dickinson Public Schools	6,666,350	0.609235%
Divide County School Dist #1	723,209	0.066094%
Drake Public School District	279,071	0.025504%
Drayton Public School #19	296,116	0.027062%
Dunseith School District #1	1,676,936	0.153254%
East Central Special Education Unit	471,766	0.043114%
Ellendale Public School District #40	468,187	0.042787%
Enderlin Area School District #24	524,023	0.047890%
Fargo Public Schools	23,478,532	2.145693%
Fort Totten School District # 30	449,650	0.041093%
Garrison Public School District #51	644,746	0.058923%
Glen Ullin Public School #48	287,875	0.026309%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Glenburn School District	\$ 498,293	0.045539%
Grafton Public School District #3	1,444,213	0.131986%
Great Northwest Education Cooperative	142,151	0.012991%
Halliday Public School	106,010	0.009688%
Harvey Public School Dist #38	642,786	0.058744%
Hazen Public School District #3	708,600	0.064759%
Hillsboro Public School	576,620	0.052697%
James River Multidistrict Special Education Unit	452,684	0.041371%
Jamestown Public School District #1	3,330,930	0.304412%
Kenmare Public School District #28	462,515	0.042269%
Killdeer Public School #16	774,387	0.070771%
Kindred Public School District #2	477,312	0.043621%
Kulm Public School District #7	353,476	0.032304%
Lake Region Special Education Unit	553,384	0.050574%
Lakota Public School District # 66	307,434	0.028096%
Lamoure School District #8	486,080	0.044423%
Larimore Public School District #44	529,417	0.048383%
Leeds Public School District 6	197,355	0.018036%
Lewis & Clark Public Schools	486,431	0.044455%
Lidgerwood Public School	360,289	0.032927%
Linton Public School District #36	504,280	0.046086%
Lisbon Public School	695,962	0.063604%
Lonetree Special Education Unit	89,873	0.008213%
Mandan Public School District #1	7,307,335	0.667814%
Mandaree Public School #36	967,441	0.088414%
Manvel Public School	243,042	0.022212%
Maple Valley School District	308,588	0.028202%
Mapleton Public School	95,070	0.008688%
Max Public School	322,311	0.029456%
Mclusky Public Schools	166,472	0.015214%
Mckenzie Cty Public School #1	2,744,360	0.250806%
Medina Public School District #3	251,231	0.022960%
Midkota School	218,045	0.019927%
Midway Public School District #128	480,760	0.043936%
Milnor Public School District #2	397,307	0.036310%
Minot Public School District #1	17,434,897	1.593368%
Minto Public School District #20	375,951	0.034358%
Mohall Lansford Sherwood School	390,832	0.035718%
Mott/Regent School Dist #1	412,366	0.037686%
Mt Pleasant School Dist #4	399,493	0.036509%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Napoleon Public School District #2	\$ 253,783	0.023193%
New Public School #8	851,994	0.077863%
New Rockford Sheyenne Public School	321,885	0.029417%
New Salem Almont School District #49	534,136	0.048814%
New Town Public School District	2,073,911	0.189534%
Newburg United Public School	220,655	0.020166%
North Border School District # 100	680,029	0.062148%
North Sargent School District #3	397,001	0.036282%
North Valley Career & Technology Center	189,700	0.017337%
Northern Cass School District # 97	667,829	0.061033%
Northern Plains Special Ed Unit	126,148	0.011529%
Oakes Public Schools	546,243	0.049921%
Oliver-Mercer Special Education Unit	398,016	0.036375%
Park River Area School District	576,550	0.052691%
Peace Garden Special Services	344,523	0.031486%
Pingree-Buchanan School District	142,134	0.012990%
Richland School District # 44	403,778	0.036901%
Rolette Public School	316,485	0.028923%
Roughrider Education Services Program (RESP)	29,991	0.002741%
Rugby Public School District #5	651,066	0.059501%
Rural Cass Special Education Unit	225,378	0.020597%
Sawyer Public School	173,983	0.015900%
Sheyenne Valley Career And Tech Center	120,791	0.011039%
Sheyenne Valley Special Education Unit	558,523	0.051043%
Solen Public School Dist #3	457,496	0.041810%
Souris Valley Special Services	281,809	0.025754%
South East Education Cooperative	469,154	0.042876%
South Heart Public School District #9	306,054	0.027970%
South Prairie School District #70	640,229	0.058510%
St John School District #3	747,830	0.068344%
Stanley Community Public School District # 2	1,425,988	0.130320%
Surrey Schools	614,677	0.056175%
Sw Special Education Unit	76,254	0.006969%
Tgu School District #60	1,821,327	0.166450%
Thompson Public School	302,810	0.027674%
Tioga Public School District #15	766,742	0.070072%
Turtle Lake Mercer School District #72	445,585	0.040722%
Underwood School District #8	379,814	0.034711%
United Public School District # 7	998,367	0.091240%
Valley City Public School	1,107,017	0.101170%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Velva Public School	\$ 437,190	0.039955%
Wahpeton Public School District 37	1,430,730	0.130754%
Warwick Public School	476,500	0.043547%
Washburn Public School	438,732	0.040096%
West Fargo Public School #6	17,657,066	1.613672%
West River Student Services	110,374	0.010087%
Westhope Public School #17	276,221	0.025244%
White Shield School Dist #85	1,024,344	0.093614%
Williston Public School #1	7,090,552	0.648002%
Wilmac Multidistrict Special Education Unit	845,130	0.077236%
Wilton Public School District	321,393	0.029372%
Yellowstone School District # 14	231,211	0.021130%
Zeeland Public Schools	78,748	0.007197%
Attorney General's Office	15,327,118	1.400739%
Bank Of North Dakota	11,254,395	1.028534%
Beef Commission	179,880	0.016439%
Bismarck State College	4,413,326	0.403332%
Board Of Medical Examiners	318,798	0.029135%
Board Of Pharmacy	241,452	0.022066%
Central Services	1,287,202	0.117637%
Department Of Transportation	60,554,101	5.534013%
Dickinson State University	2,620,845	0.239518%
Education Standards & Practice	412,002	0.037653%
Electrical Board	1,555,840	0.142188%
Housing Finance Agency	2,641,358	0.241393%
Information Technology Dept	23,506,837	2.148280%
Insurance Department	2,876,232	0.262858%
Job Service North Dakota	8,667,975	0.792162%
Lake Region State College	1,636,201	0.149532%
Land Department	1,762,859	0.161107%
Legislative Council	2,846,402	0.260131%
Mayville State University	2,986,250	0.272912%
Mill & Elevator Association	8,547,332	0.781137%
Minot State University	5,134,086	0.469202%
ND Board Of Nursing	675,197	0.061706%
ND Public Employees Retirement System	1,873,809	0.171247%
ND Soybean Council	329,664	0.030128%
ND St College Of Science	5,261,106	0.480810%
ND State Board Of Accountancy	282,904	0.025854%
ND State Board Of Cosmetology	67,017	0.006125%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND State Plumbing Board	\$ 385,320	0.035214%
ND System Information Technology Services	1,845,958	0.168701%
ND University System Office	973,434	0.088962%
North Dakota State University	32,352,085	2.956643%
Office Of Management & Budget	2,867,998	0.262105%
Public Finance Authority	170,016	0.015538%
Real Estate Commission	83,642	0.007644%
Retirement & Investment Office	1,577,001	0.144121%
Rough Rider Industries	1,303,976	0.119170%
State Auditor's Office	3,707,674	0.338843%
State Board Of Law Examiners	326,137	0.029806%
State Fair Association	1,022,715	0.093465%
University Of North Dakota	38,922,874	3.557145%
Valley City State University	1,815,970	0.165961%
Williston State College	1,334,005	0.121914%
Workforce Safety & Insurance	16,102,131	1.471567%
Adjutant General ND National Guard	11,351,512	1.037410%
Aeronautics Commission	364,126	0.033277%
Career & Technical Education	1,578,618	0.144269%
Commission On Legal Counsel For Indigents	2,388,905	0.218321%
Department Of Commerce	3,374,842	0.308425%
Department Of Corrections And Rehabilitation	7,072,832	0.646383%
Department Of Corrections Transitional Services	1,910,964	0.174642%
Department Of Financial Institutions	2,172,786	0.198570%
Department Of Human Services	70,040,131	6.400937%
Dept Of Agriculture	3,670,564	0.335451%
Facility Management	1,904,182	0.174022%
Field Services Division	7,045,953	0.643927%
Game & Fish Department	10,365,843	0.947330%
Governor's Office	1,061,565	0.097016%
Highway Patrol	12,553,469	1.147256%
Historical Society	3,966,047	0.362455%
Indian Affairs Commission	270,494	0.024720%
Industrial Commission	6,944,398	0.634646%
James River Correctional Ctr	7,762,239	0.709388%
Juvenile Services - DOCR	1,614,740	0.147570%
Life Skills and Transition Center	12,317,376	1.125680%
Milk Marketing Board	204,636	0.018702%
ND Barley Council	128,496	0.011743%
ND Corn Utilization Council	216,324	0.019770%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Council On The Arts	\$ 298,936	0.027320%
ND Department Of Health	19,776,751	1.807389%
ND Department Of Labor	787,549	0.071974%
ND Oilseed Council	31,668	0.002894%
ND Securities Department	633,472	0.057893%
ND State Library	1,302,571	0.119041%
ND Supreme Court	26,326,522	2.405969%
ND Veterans Home	4,749,250	0.434032%
ND Wheat Commission	440,820	0.040286%
ND Youth Correctional Center	3,474,162	0.317502%
North Dakota State Hospital	18,045,522	1.649172%
Office Of Administrative Hearings	431,832	0.039465%
Parks & Recreation Department	3,507,692	0.320566%
Protection & Advocacy Project	1,694,389	0.154849%
Public Instruction	5,161,359	0.471694%
Public Service Commission	3,273,742	0.299186%
Racing Commission	133,296	0.012182%
School For The Blind	703,379	0.064282%
SCHOOL FOR THE DEAF	1,267,450	0.115832%
Secretary Of State	1,505,786	0.137613%
State Penitentiary	10,311,438	0.942358%
State Seed Department	1,526,206	0.139479%
State Treasurer's Office	394,436	0.036047%
Tax Department	6,815,098	0.622829%
Veterans Affairs Department	356,338	0.032566%
Water Commission	6,205,374	0.567106%
Total:	\$ 1,094,216,783	100.000000%

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
City of Alexander	\$ 11,524	\$ 345	\$ 946	\$ -	\$ 4,876	\$ 6,167	\$ 238	\$ -	\$ 248	\$ -	\$ 486	\$ 1,423	\$ 787	\$ 2,210
City Of Ashley	10,055	299	825	-	967	2,091	208	-	216	46	470	1,245	145	1,390
City Of Beach	8,997	272	738	-	-	1,010	186	-	194	4,173	4,553	1,110	(663)	447
City Of Belfield	24,991	748	2,051	-	-	2,799	516	-	538	7,649	8,703	3,089	(1,219)	1,870
City of Berthold	6,749	203	554	-	305	1,062	139	-	145	15	299	832	45	877
City Of Bottineau	32,612	977	2,676	-	26,563	30,216	674	-	702	-	1,376	4,030	4,218	8,248
City Of Bowman	58,482	1,750	4,799	-	829	7,378	1,208	-	1,258	-	2,466	7,227	133	7,360
City Of Burlington	23,236	695	1,907	-	1,628	4,230	480	-	500	47	1,027	2,872	250	3,122
City Of Carrington	49,615	1,486	4,071	-	1,526	7,083	1,025	-	1,067	-	2,092	6,131	266	6,397
City of Carson	5,301	161	435	-	24	620	110	-	114	13	237	653	1	654
City Of Cavalier	44,158	1,322	3,623	-	2,883	7,828	912	-	950	-	1,862	5,458	471	5,929
City Of Cooperstown	12,853	386	1,055	-	24	1,465	266	-	277	30	573	1,588	(2)	1,586
City Of Crosby	12,511	374	1,027	-	40	1,441	258	-	269	913	1,440	1,546	(138)	1,408
City Of Devils Lake	141,096	4,224	11,577	-	14,593	30,394	2,915	-	3,035	-	5,950	17,437	2,330	19,767
City of Dodge	2,909	86	239	-	357	682	60	-	63	-	123	359	58	417
City Of Drayton	18,702	560	1,534	-	51	2,145	386	-	402	935	1,723	2,312	(140)	2,172
City Of Elgin	4,565	135	375	-	2	512	94	-	98	9	201	567	(1)	566
City Of Ellendale	30,226	906	2,480	-	31	3,417	625	-	650	499	1,774	3,735	(87)	3,648
City Of Emerado	5,456	164	448	-	-	612	113	-	117	86	316	672	(14)	658
City Of Fargo	2,336,627	69,955	191,723	-	126,344	388,022	48,277	-	50,267	8,363	106,907	288,774	18,511	307,285
City Of Fessenden	3,213	95	264	-	83	442	66	-	69	8	143	397	12	409
City Of Finley	5,303	161	435	-	-	596	110	-	114	1,167	1,391	654	(190)	464
City Of Glenburn	4,361	131	358	-	22	511	90	-	94	9	193	539	1	540
City Of Grafton	114,935	3,442	9,430	-	3,327	16,199	2,375	-	2,473	-	4,848	14,204	530	14,734
City Of Grand Forks	1,564,144	46,828	128,340	-	-	175,168	32,317	-	33,649	81,852	147,818	193,306	(13,734)	179,572
City Of Granville	1,663	50	136	-	877	1,063	34	-	36	-	70	206	147	353
City Of Gwinner	10,347	311	849	-	41	1,201	214	-	223	559	996	1,277	(82)	1,195
City Of Halliday	8,972	268	736	-	100	1,104	185	-	193	19	397	1,109	12	1,121
City Of Hankinson	15,259	456	1,252	-	233	1,941	315	-	328	-	643	1,887	40	1,927
City Of Harvey	41,575	1,244	3,411	-	1,374	6,029	859	-	894	-	1,753	5,139	221	5,360
City Of Harwood	9,829	296	806	-	-	1,102	203	-	211	553	967	1,213	(93)	1,120
City Of Hatton	5,695	172	467	-	1,103	1,742	118	-	123	-	241	703	180	883
City Of Jamestown	355,287	10,636	29,152	-	-	39,788	7,341	-	7,643	16,839	31,823	43,909	(2,691)	41,218
City Of Kenmare	14,260	428	1,170	-	-	1,598	295	-	307	6,188	6,790	1,762	(991)	771
City Of Killdeer	63,910	1,913	5,244	-	-	7,157	1,320	-	1,375	1,964	4,659	7,898	(323)	7,575
City Of Kulm	5,504	164	452	-	471	1,087	114	-	118	-	232	682	86	768
City Of Lakota	16,754	503	1,375	-	1,066	2,944	346	-	360	-	706	2,068	172	2,240
City Of Lamoure	10,338	311	848	-	-	1,159	214	-	222	2,171	2,607	1,277	(345)	932
City Of Larimore	7,331	220	601	-	219	1,040	151	-	158	41	350	907	34	941
City Of Lidgerwood	5,043	148	414	-	-	562	104	-	108	57	269	625	(9)	616
City Of Lincoln	30,596	916	2,510	-	-	3,426	632	-	658	3,069	4,359	3,780	(494)	3,286

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
City Of Linton	\$ 15,229	\$ 457	\$ 1,250	\$ -	\$ -	\$ 1,707	\$ 315	\$ -	\$ 328	\$ 2,182	\$ 2,825	\$ 1,882	\$ (347)	\$ 1,535
City Of Lisbon	32,887	983	2,698	-	473	4,154	679	-	707	422	1,808	4,064	(4)	4,060
City Of Maddock	9,660	290	793	-	-	1,083	200	-	208	41	449	1,192	(7)	1,185
City Of Mandan	131,729	3,945	10,808	-	56	14,809	2,722	-	2,834	820	6,376	16,281	(143)	16,138
City Of Mapleton	6,947	207	570	-	-	777	144	-	149	2,790	3,083	860	(448)	412
City Of Mcclusky	2,545	76	209	-	-	285	53	-	55	27	135	315	(4)	311
City Of Mcville	8,245	246	677	-	161	1,084	170	-	177	200	547	1,019	(2)	1,017
City Of Medora	18,073	542	1,483	-	202	2,227	373	-	389	1,633	2,395	2,232	(221)	2,011
City Of Michigan	3,954	119	324	-	36	479	82	-	85	8	175	488	4	492
City Of Minto	4,851	146	398	-	-	544	100	-	104	956	1,160	599	(152)	447
City Of Mohall	10,880	325	893	-	280	1,498	225	-	234	29	488	1,346	39	1,385
City Of Mott	7,938	239	651	-	-	890	164	-	171	586	921	981	(97)	884
City Of Napoleon	11,317	338	929	-	5,792	7,059	234	-	243	-	477	1,397	943	2,340
City Of Neche	3,038	92	249	-	50	391	63	-	65	-	128	374	8	382
City Of New England	7,013	210	575	-	-	785	145	-	151	317	613	867	(51)	816
City Of New Leipzig	2,039	61	167	-	110	338	42	-	44	6	92	253	16	269
City Of New Rockford	15,044	450	1,234	-	260	1,944	311	-	324	33	668	1,861	35	1,896
City Of New Salem	8,781	263	721	-	-	984	181	-	189	183	553	1,084	(32)	1,052
City Of New Town	75,241	2,253	6,174	-	8,381	16,808	1,555	-	1,619	-	3,174	9,300	1,357	10,657
City Of Northwood	17,456	525	1,432	-	56	2,013	361	-	376	1,629	2,366	2,157	(249)	1,908
City Of Oakes	43,478	1,301	3,567	-	562	5,430	898	-	935	454	2,287	5,372	32	5,404
City Of Park River	32,694	980	2,683	-	-	3,663	676	-	703	205	1,584	4,038	(35)	4,003
City Of Pembina	5,917	178	485	-	1	664	122	-	127	624	873	730	(99)	631
City Of Powers Lake	9,883	297	811	-	-	1,108	204	-	213	1,096	1,513	1,221	(182)	1,039
City Of Ray	11,958	357	981	-	-	1,338	247	-	257	2,292	2,796	1,479	(364)	1,115
City Of Regent	3,260	97	267	-	76	440	67	-	70	997	1,134	404	(144)	260
City Of Rhame	4,488	135	368	-	778	1,281	93	-	97	96	286	555	106	661
City Of Rolla	33,430	1,002	2,743	-	6,384	10,129	691	-	719	-	1,410	4,132	1,026	5,158
City Of Rugby	46,712	1,398	3,833	-	4,146	9,377	965	-	1,005	-	1,970	5,773	683	6,456
City Of Sherwood	2,627	78	216	-	256	550	54	-	57	-	111	325	41	366
City Of Stanley	60,147	1,801	4,935	-	9,058	15,794	1,243	-	1,294	-	2,537	7,434	1,474	8,908
City Of Surrey	27,702	830	2,273	-	115	3,218	572	-	596	3,327	4,495	3,423	(506)	2,917
City Of Thompson	12,295	367	1,009	-	65	1,441	254	-	264	114	632	1,522	(11)	1,511
City Of Tioga	61,925	1,854	5,081	-	3,298	10,233	1,279	-	1,332	-	2,611	7,654	543	8,197
City Of Towner	6,882	206	565	-	2,135	2,906	142	-	148	-	290	850	349	1,199
City Of Underwood	5,809	174	477	-	-	651	120	-	125	285	530	718	(45)	673
City Of Velva	5,020	150	412	-	191	753	104	-	108	5,529	5,741	620	(843)	(223)
City Of Wahpeton	173,297	5,188	14,219	-	11,930	31,337	3,581	-	3,728	-	7,309	21,418	1,930	23,348
City Of Wahalla	21,923	656	1,799	-	1,995	4,450	453	-	472	100	1,025	2,711	299	3,010
City Of Watford City	253,847	7,599	20,828	-	3,108	31,535	5,245	-	5,461	1,741	12,447	31,374	170	31,544

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
City Of West Fargo	\$ 641,688	\$ 19,212	\$ 52,651	\$ -	\$ 65,437	\$ 137,300	\$ 13,258	\$ -	\$ 13,804	\$ 1,966	\$ 29,028	\$ 78,301	\$ 10,026	\$ 89,327
City Of Westhope	12,256	366	1,006	-	-	1,372	253	-	264	59	576	1,515	(11)	1,504
City Of Williston	1,270,988	38,050	104,286	-	89,069	231,405	26,260	-	27,342	-	53,602	157,079	14,326	171,405
City Of Wilton	10,171	302	835	-	73	1,210	210	-	219	138	567	1,259	(8)	1,251
City of Wishek	16,759	504	1,375	-	118	1,997	346	-	361	37	744	2,070	12	2,082
Adams County	93,019	2,785	7,632	-	4,810	15,227	1,922	-	2,001	-	3,923	11,496	767	12,263
Barnes County	292,281	8,751	23,982	-	4,432	37,165	6,039	-	6,288	-	12,327	36,121	711	36,832
Benson County	141,419	4,233	11,604	-	-	15,837	2,922	-	3,042	5,708	11,672	17,478	(927)	16,551
Billings County	209,803	6,282	17,215	-	9,698	33,195	4,335	-	4,513	706	9,554	25,928	1,409	27,337
Bottineau County	231,813	6,940	19,020	-	16	25,976	4,790	-	4,987	149	9,926	28,650	(21)	28,629
Bowman County	122,385	3,665	10,042	-	-	13,707	2,529	-	2,633	4,954	10,116	15,124	(789)	14,335
Burke County	105,292	3,152	8,639	-	-	11,791	2,175	-	2,265	7,850	12,290	13,013	(1,246)	11,767
Burleigh County	1,201,862	35,981	98,614	-	33,775	168,370	24,832	-	25,855	-	50,687	148,535	5,552	154,087
Cass County	1,754,336	52,524	143,945	-	27,125	223,594	36,247	-	37,740	4,250	78,237	216,810	3,518	220,328
Cavalier County	144,629	4,327	11,867	-	-	16,194	2,988	-	3,111	1,660	7,759	17,876	(270)	17,606
Dickey County	133,616	4,001	10,963	-	5,294	20,258	2,761	-	2,874	-	5,635	16,513	860	17,373
Divide County	170,607	5,106	13,998	-	933	20,037	3,525	-	3,670	12,478	19,673	21,086	(1,808)	19,278
Dunn County	366,482	10,972	30,070	-	3,692	44,734	7,572	-	7,884	344	15,800	45,291	522	45,813
Eddy County	67,440	2,017	5,534	-	1,806	9,357	1,393	-	1,451	-	2,844	8,335	287	8,622
Emmons County	98,660	2,951	8,095	-	-	11,046	2,038	-	2,122	2,852	7,012	12,195	(470)	11,725
Foster County	87,105	2,607	7,147	-	1,733	11,487	1,800	-	1,874	-	3,674	10,767	307	11,074
Grand Forks County	1,083,884	32,447	88,934	-	9,494	130,875	22,394	-	23,317	15,620	61,331	133,955	(719)	133,236
Grant County	74,371	2,225	6,102	-	-	8,327	1,537	-	1,600	7,553	10,690	9,193	(1,203)	7,990
Griggs County	59,214	1,771	4,859	-	129	6,759	1,223	-	1,274	5,271	7,768	7,320	(813)	6,507
Hettinger County	77,568	2,323	6,365	-	-	8,688	1,603	-	1,669	5,237	8,509	9,585	(832)	8,753
Lamoure County	132,375	3,962	10,862	-	3,862	18,686	2,735	-	2,848	292	5,875	16,361	559	16,920
Logan County	53,559	1,604	4,395	-	-	5,999	1,107	-	1,152	1,765	4,024	6,617	(286)	6,331
Mchenry County	106,542	3,191	8,742	-	6,590	18,523	2,201	-	2,292	-	4,493	13,166	1,080	14,246
Mcintosh County	76,466	2,290	6,274	-	-	8,564	1,580	-	1,645	2,695	5,920	9,450	(434)	9,016
Mckenzie County	826,201	24,735	67,791	-	-	92,526	17,070	-	17,774	75,200	110,044	102,107	(12,379)	89,728
McLean County	366,675	10,979	30,086	-	-	41,065	7,576	-	7,888	694	16,158	45,315	(123)	45,192
Mercer County	271,528	8,131	22,279	-	12,977	43,387	5,610	-	5,841	-	11,451	33,555	2,114	35,669
Morton County	536,324	16,056	44,006	-	-	60,062	11,081	-	11,538	23,350	45,969	66,283	(3,794)	62,489
Mountrail County	468,586	14,029	38,448	-	-	52,477	9,682	-	10,081	2,987	22,750	57,912	(540)	57,372
Nelson County	111,425	3,335	9,143	-	1,164	13,642	2,302	-	2,397	392	5,091	13,769	112	13,881
Oliver County	58,140	1,740	4,770	-	3,211	9,721	1,201	-	1,251	-	2,452	7,186	515	7,701
Pembina County	213,479	6,390	17,516	-	2,129	26,035	4,411	-	4,592	-	9,003	26,383	352	26,735
Pierce County	167,338	5,010	13,730	-	467	19,207	3,457	-	3,600	1,036	8,093	20,679	(77)	20,602
Ramsey County	254,069	7,605	20,847	-	1,198	29,650	5,249	-	5,466	2,257	12,972	31,401	(229)	31,172
Ransom County	116,292	3,480	9,542	-	3,292	16,314	2,403	-	2,502	-	4,905	14,373	525	14,898

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Renville County	\$ 93,365	\$ 2,796	\$ 7,661	\$ -	\$ -	\$ 10,457	\$ 1,929	\$ -	\$ 2,009	\$ 2,824	\$ 6,762	\$ 11,538	\$ (459)	\$ 11,079
Richland County	434,566	13,011	35,657	-	17,933	66,601	8,979	-	9,349	1,388	19,716	53,706	2,591	56,297
Rolette County	211,394	6,331	17,345	-	-	23,676	4,368	-	4,548	1,081	9,997	26,124	(176)	25,948
Sheridan County	46,407	1,390	3,808	-	1,981	7,179	959	-	998	-	1,957	5,735	315	6,050
Slope County	44,027	1,320	3,612	-	68	5,000	910	-	947	133	1,990	5,442	(14)	5,428
Stark County	528,090	15,810	43,330	-	1,254	60,394	10,911	-	11,361	3,681	25,953	65,265	(351)	64,914
Steele County	75,126	2,249	6,164	-	3,926	12,339	1,552	-	1,616	30	3,198	9,284	618	9,902
Stutsman County	471,099	14,103	38,654	-	2,688	55,445	9,733	-	10,135	289	20,157	58,222	373	58,595
Towner County	80,206	2,399	6,581	-	-	8,980	1,657	-	1,725	527	3,909	9,914	(90)	9,824
Traill County	220,351	6,596	18,080	-	2,603	27,279	4,553	-	4,740	1,239	10,532	27,233	183	27,416
Walsh County	245,101	7,338	20,111	-	1,063	28,512	5,064	-	5,273	-	10,337	30,292	181	30,473
Ward County	1,003,696	30,049	82,354	-	7,344	119,747	20,738	-	21,592	-	42,330	124,044	1,312	125,356
Wells County	118,310	3,541	9,707	-	5,044	18,292	2,444	-	2,545	-	4,989	14,622	825	15,447
Williams County	1,075,378	32,195	88,236	-	16,264	136,695	22,219	-	23,134	-	45,353	132,902	2,972	135,874
Cavalier County Health Dist	8,739	260	717	-	123	1,100	181	-	188	18	387	1,082	15	1,097
Central Valley Health Unit	78,459	2,350	6,438	-	-	8,788	1,621	-	1,688	5,069	8,378	9,695	(839)	8,856
City-County Health District	46,285	1,386	3,798	-	6,056	11,240	956	-	996	-	1,952	5,720	974	6,694
Custer Health Unit	100,157	2,999	8,218	-	-	11,217	2,069	-	2,155	961	5,185	12,378	(158)	12,220
Dickey County Health District	14,079	421	1,155	-	42	1,618	291	-	303	31	625	1,741	1	1,742
Emmons County Public Health	12,726	383	1,044	-	-	1,427	263	-	274	124	661	1,571	(20)	1,551
First District Health Unit	166,967	4,999	13,700	-	-	18,699	3,450	-	3,592	3,292	10,334	20,636	(541)	20,095
Garrison Diversion Conservancy District	123,958	3,712	10,171	-	-	13,883	2,561	-	2,667	5,007	10,235	15,319	(808)	14,511
Kidder County District Health Unit	4,355	132	357	-	1,138	1,627	90	-	94	-	184	538	182	720
Lake Region District Health Unit	60,290	1,805	4,947	-	2,427	9,179	1,246	-	1,297	24	2,567	7,451	381	7,832
McIntosh District Health Unit	5,761	171	473	-	762	1,406	119	-	124	10	253	713	119	832
Nelson-Griggs District Health Unit	10,546	318	865	-	217	1,400	218	-	227	28	473	1,301	30	1,331
Rolette County Public Health	31,305	937	2,569	-	494	4,000	647	-	673	180	1,500	3,868	46	3,914
Sargent County District Health Unit	9,916	295	814	-	1,696	2,805	205	-	213	47	465	1,227	260	1,487
Southwestern District Health Unit	95,930	2,871	7,871	-	2,226	12,968	1,982	-	2,064	185	4,231	11,857	320	12,177
Towner County Public Health Unit	6,429	193	527	-	397	1,117	133	-	138	110	381	795	42	837
Traill District Health Unit	12,214	366	1,002	-	133	1,501	252	-	263	29	544	1,509	15	1,524
Upper Missouri Health Unit	81,942	2,454	6,723	-	6,425	15,602	1,693	-	1,763	148	3,604	10,127	993	11,120
Walsh County Health District	22,261	665	1,827	-	3,366	5,858	460	-	479	-	939	2,753	548	3,301
Wells County Dist Health Unit	16,464	492	1,351	-	1,239	3,082	340	-	354	406	1,100	2,036	121	2,157
Barnes County Soil Conservation District	5,528	164	454	-	370	988	114	-	119	-	233	684	66	750
Bismarck Rural Fire Protection	42,106	1,262	3,455	-	-	4,717	870	-	906	736	2,512	5,204	(136)	5,068
Bowman City Park Board	9,358	280	768	-	2,380	3,428	193	-	201	-	394	1,155	378	1,533
Burleigh County Council On Aging	48,771	1,460	4,002	-	143	5,605	1,008	-	1,049	351	2,408	6,029	(30)	5,999
Burleigh County Soil Conservation District	15,065	449	1,236	-	2,481	4,166	311	-	324	102	737	1,864	375	2,239
Carnegie Regional Library	4,326	128	355	-	159	642	89	-	93	-	182	536	25	561

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Cass County Soil Conservation District	\$ 14,834	\$ 445	\$ 1,217	\$ -	\$ -	\$ 1,662	\$ 306	\$ -	\$ 319	\$ 435	\$ 1,060	\$ 1,832	\$ (70)	\$ 1,762
Cass County Water Resource District	17,444	521	1,431	-	110	2,062	360	-	375	296	1,031	2,157	(27)	2,130
Cavalier County Job Development Authority	3,468	104	285	-	41	430	72	-	75	8	155	429	6	435
Central Plains Water District	15,246	457	1,251	-	1,586	3,294	315	-	328	33	676	1,885	246	2,131
City Of Bottineau Park Board	9,766	294	801	-	7,907	9,002	202	-	210	-	412	1,205	1,256	2,461
Consolidated Waste Ltd	10,771	322	884	-	75	1,281	223	-	232	54	509	1,332	6	1,338
Crosby Park District	3,023	89	248	-	1,089	1,426	62	-	65	2,154	2,281	375	(140)	235
Devils Lake Basin Joint Water Resource Board	-	-	-	-	862	862	-	-	-	-	-	-	147	147
Devils Lake Park Board	26,009	778	2,134	-	-	2,912	537	-	560	1,211	2,308	3,215	(194)	3,021
Dunseith Community Nursing Home	65,596	1,964	5,382	-	1,442	8,788	1,355	-	1,411	1,357	4,123	8,106	53	8,159
Emmons County Soil Conservation District	1,686	49	138	-	1,307	1,494	35	-	36	-	71	210	208	418
Fargo Park District	248,559	7,442	20,395	-	15,994	43,831	5,136	-	5,347	2,863	13,346	30,718	2,008	32,726
Grafton Park District	6,875	207	564	-	-	771	142	-	148	3,575	3,865	849	(569)	280
Grand Forks County Water Resource District	3,561	108	292	-	833	1,233	74	-	77	-	151	439	134	573
Grand Forks Park District	133,025	3,983	10,915	-	7,892	22,790	2,748	-	2,862	-	5,610	16,439	1,258	17,697
Grand Forks Public Library	44,205	1,323	3,627	-	-	4,950	913	-	951	386	2,250	5,464	(68)	5,396
Grand Forks-E Grand Forks Metropolitan Planning	23,210	696	1,904	-	-	2,600	480	-	499	852	1,831	2,867	(137)	2,730
Greater Ramsey Water District	22,460	674	1,843	-	-	2,517	464	-	483	1,386	2,333	2,773	(221)	2,552
Griggs County Public Library	4,114	125	338	-	664	1,127	85	-	89	51	225	506	96	602
James River Soil Conservation District	4,058	122	333	-	464	9	84	-	87	11	182	500	(1)	499
James River Valley Library System	22,657	677	1,859	-	265	2,801	468	-	487	-	955	2,801	45	2,846
Jamestown Parks And Recreation District	42,400	1,270	3,479	-	14,214	18,963	876	-	912	503	2,291	5,240	2,164	7,404
Jamestown Regional Airport	10,399	311	853	-	6	1,170	215	-	224	23	462	1,286	(3)	1,283
Lake Metigoshe Recreation Service District	11,229	336	921	-	-	1,257	232	-	242	468	942	1,388	(81)	1,307
Mcintosh County Housing Authority	2,619	78	215	-	-	293	54	-	56	140	250	323	(22)	301
Mercer County Soil Conservation District	5,503	163	452	-	2,815	3,430	114	-	118	-	232	682	459	1,141
Minot Rural Fire Department	11,211	336	920	-	230	1,486	232	-	241	25	498	1,386	32	1,418
North Central Soil Conservation District	5,266	156	432	-	320	908	109	-	113	-	222	652	56	708
North Dakota Firefighters Association	10,839	324	889	-	2,025	3,238	224	-	233	-	457	1,340	336	1,676
R & T Water Supply Commerce Authority	33,598	1,005	2,757	-	-	3,762	694	-	723	2,051	3,468	4,153	(342)	3,811
Ramsey County Housing Authority	16,107	482	1,322	-	57	1,861	333	-	347	1,107	1,787	1,991	(166)	1,825
Ramsey County Soil Conservation District	5,100	153	418	-	3,212	3,783	105	-	110	-	215	630	510	1,140
Ramsey County Water Resource District	2,363	71	194	-	60	325	49	-	51	5	105	293	9	302
Ransom County Soil Cons Dist	4,124	126	338	-	28	492	85	-	89	9	183	507	3	510
Rolette County Soil Conservation District	2,305	68	189	-	-	257	48	-	50	141	239	287	(23)	264
Southeast Region Career & Technology Center	9,182	275	753	-	1,831	2,859	190	-	198	15	403	1,134	288	1,422
Southeast Water Users District	35,070	1,048	2,878	-	-	3,926	725	-	754	3,231	4,710	4,335	(596)	3,739
Southwest Water Authority	205,038	6,139	16,824	-	-	22,963	4,236	-	4,411	4,159	12,806	25,339	(676)	24,663
Stutsman County Housing Authority	9,586	285	787	-	-	1,072	198	-	206	353	757	1,185	(57)	1,128
Trail County Water Resource District	4,146	125	340	-	302	767	86	-	89	-	175	513	53	566
Trail Rural Water District	9,315	277	764	-	1,318	2,359	192	-	200	-	392	1,152	210	1,362
Tri-Cities Joint Job Development Authority	7,664	228	629	-	-	857	158	-	165	1,581	1,904	949	(258)	691
Wahpeton Park Board	38,124	1,142	3,128	-	-	4,270	788	-	820	3,362	4,970	4,711	(605)	4,106

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources			Proportionate Share of Plan OPEB Expense
Walsh County Housing Authority	\$ 2,146	\$ 64	\$ 176	\$ -	\$ -	\$ 240	\$ 44	\$ -	\$ 46	\$ 34	\$ 124	\$ 266	\$ (6)	\$ 260
Walsh County Water Resource District	3,633	110	298	-	163	571	75	-	78	-	153	447	27	474
Ward County Water Resource District	2,532	74	208	-	-	282	52	-	54	13	119	314	(2)	312
Watford City Park District	44,183	1,321	3,625	-	7,608	12,554	913	-	950	-	1,863	5,462	1,235	6,697
West Fargo Park District	83,201	2,492	6,827	-	2,993	12,312	1,719	-	1,790	461	3,970	10,282	389	10,671
Western & Central Stark Soil Conservation District	7,463	226	612	-	95	933	154	-	161	-	315	920	15	935
Western Area Water Supply Authority	64,833	1,941	5,320	-	320	7,581	1,340	-	1,395	4,298	7,033	8,013	(623)	7,390
Williams County Soil Conservation District	7,525	226	617	-	2,965	3,808	155	-	162	13	330	929	469	1,398
Williston Housing Authority	21,906	657	1,797	-	2,651	5,105	453	-	471	-	924	2,707	436	3,143
Williston Rural Fire Protection District #1	5,758	172	472	-	1,422	2,066	119	-	124	9	252	712	224	936
Anamoose Public School District #14	13,024	388	1,069	-	1,082	2,539	269	-	280	99	648	1,610	154	1,764
Apple Creek Elementary School	2,533	74	208	-	241	523	52	-	54	1	107	313	45	358
Beach Public School District #3	52,524	1,572	4,310	-	515	6,397	1,085	-	1,130	5,245	7,460	6,491	(737)	5,754
Belcourt School District #7	375,196	11,232	30,785	-	-	42,017	7,752	-	8,071	12,114	27,937	46,369	(2,067)	44,302
Belfield Public School #13	29,494	885	2,420	-	1,431	4,736	609	-	635	106	1,350	3,644	208	3,852
Beulah Public School #27	75,489	2,261	6,194	-	2,408	10,863	1,560	-	1,624	90	3,274	9,327	365	9,692
Billings County School District	23,979	716	1,968	-	24	2,708	495	-	516	3,457	4,468	2,966	(544)	2,422
Bismarck Public Schools	1,825,429	54,652	149,778	-	25,434	229,864	37,715	-	39,270	-	76,985	225,597	4,054	229,651
Bottineau Public School	97,915	2,930	8,034	-	-	10,964	2,023	-	2,106	6,896	11,025	12,103	(1,145)	10,958
Bowman County School District #1	55,031	1,648	4,515	-	2,035	8,198	1,137	-	1,184	268	2,589	6,801	273	7,074
Burke Central School	10,488	314	861	-	-	1,175	217	-	226	2,770	3,213	1,296	(443)	853
Burleigh County Special Education Unit	4,256	129	349	-	421	899	88	-	92	8	188	525	65	590
Carrington School District #49	37,217	1,113	3,054	-	3,551	7,718	769	-	801	10	1,580	4,601	562	5,163
Cavalier Public Schools	28,485	853	2,337	-	217	3,407	589	-	613	2,787	3,989	3,522	(403)	3,119
Center Stanton Public School	20,318	609	1,667	-	854	3,130	420	-	437	180	1,037	2,511	102	2,613
Central Cass Public School District #7	77,578	2,323	6,365	-	3,722	12,410	1,603	-	1,669	173	3,445	9,588	559	10,147
Dakota Prairie Public School	41,799	1,252	3,430	-	252	4,934	864	-	899	721	2,484	5,164	(67)	5,097
Devils Lake Public School	211,956	6,348	17,391	-	-	23,739	4,379	-	4,560	11,622	20,561	26,192	(1,849)	24,343
Dickinson Public Schools	479,814	14,367	39,369	-	57,967	111,703	9,914	-	10,322	2,080	22,316	59,296	8,819	68,115
Divide County School Dist #1	52,054	1,559	4,271	-	3,779	9,609	1,075	-	1,120	134	2,329	6,433	575	7,008
Drake Public School District	20,086	601	1,648	-	3,512	5,761	415	-	432	-	847	2,482	559	3,041
Drayton Public School #19	21,313	638	1,749	-	2,587	4,974	440	-	459	8	907	2,633	410	3,043
Dunseith School District #1	120,698	3,614	9,903	-	2,873	16,390	2,494	-	2,597	547	5,638	14,916	355	15,271
East Central Special Education Unit	33,955	1,016	2,786	-	798	4,600	702	-	730	477	1,909	4,197	39	4,236
Eliendale Public School District #40	33,698	1,009	2,765	-	59	3,833	696	-	725	168	1,589	4,165	(22)	4,143
Enderlin Area School District #24	37,717	1,129	3,095	-	-	4,224	779	-	811	2,193	3,783	4,661	(351)	4,310
Fargo Public Schools	1,689,879	50,592	138,656	-	48,897	238,145	34,915	-	36,354	754	72,023	208,846	7,625	216,471
Fort Totten School District #30	32,364	971	2,655	-	-	3,626	669	-	696	976	2,341	3,999	(167)	3,832
Garrison Public School District #51	46,406	1,390	3,808	-	2,399	7,597	959	-	998	-	1,957	5,735	388	6,123
Glen Ullin Public School #48	20,720	621	1,700	-	-	2,321	428	-	446	318	1,192	2,561	(51)	2,510

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Glenburn School District	\$ 35,865	\$ 1,074	\$ 2,943	\$ -	\$ 1,814	\$ 5,831	\$ 741	\$ -	\$ 772	\$ 46	\$ 1,559	\$ 4,432	\$ 279	\$ 4,711
Grafton Public School District #3	103,948	3,114	8,529	-	-	11,643	2,148	-	2,236	13,740	18,124	12,845	(2,205)	10,640
Great Northwest Education Cooperative	10,231	306	839	-	32	1,177	211	-	220	1,946	2,377	1,265	(303)	962
Halliday Public School	7,630	228	626	-	3,513	4,367	158	-	164	-	322	943	562	1,505
Harvey Public School Dist #38	46,265	1,384	3,796	-	-	5,180	956	-	995	3,409	5,360	5,720	(545)	5,175
Hazen Public School District #3	51,002	1,526	4,185	-	4,940	10,651	1,054	-	1,097	-	2,151	6,303	802	7,105
Hillsboro Public School	41,502	1,241	3,405	-	240	4,886	857	-	893	554	2,304	5,129	(44)	5,085
James River Multidistrict Special Education Unit	32,582	977	2,673	-	276	3,926	673	-	701	246	1,620	4,024	12	4,036
Jamestown Public School District #1	239,745	7,178	19,671	-	7,851	34,700	4,953	-	5,158	-	10,111	29,628	1,282	30,910
Kenmare Public School District #28	33,290	999	2,731	-	-	3,730	688	-	716	4,141	5,545	4,112	(665)	3,447
Killdeer Public School #16	55,737	1,669	4,573	-	8,891	15,133	1,152	-	1,199	-	2,351	6,888	1,414	8,302
Kindred Public School District #2	34,355	1,028	2,819	-	4,180	8,027	710	-	739	-	1,449	4,247	674	4,921
Kulm Public School District #7	25,442	762	2,088	-	333	3,183	526	-	547	62	1,135	3,144	41	3,185
Lake Region Special Education Unit	39,830	1,191	3,268	-	-	4,459	823	-	857	2,901	4,581	4,924	(463)	4,461
Lakota Public School District # 66	22,128	662	1,816	-	116	2,594	457	-	476	1,421	2,354	2,736	(204)	2,532
Lamoure School District #8	34,986	1,048	2,871	-	3,612	7,531	723	-	753	-	1,476	4,322	588	4,910
Larimore Public School District #44	38,105	1,141	3,127	-	-	4,268	787	-	820	3,981	5,588	4,709	(634)	4,075
Leeds Public School District 6	14,205	424	1,165	-	1,946	3,535	293	-	306	-	599	1,758	311	2,069
Lewis & Clark Public Schools	35,011	1,046	2,873	-	5,569	9,488	723	-	753	-	1,476	4,329	913	5,242
Lidgerwood Public School	25,932	778	2,128	-	1,443	4,349	536	-	558	-	1,094	3,203	231	3,434
Linton Public School District #36	36,296	1,087	2,978	-	207	4,272	750	-	781	621	2,152	4,485	(61)	4,424
Lisbon Public School	50,092	1,502	4,110	-	1,619	7,231	1,035	-	1,078	-	2,113	6,187	259	6,446
Lonetree Special Education Unit	6,468	192	531	-	51	774	134	-	139	13	286	800	5	805
Mandan Public School District #1	525,949	15,746	43,155	-	1,869	60,770	10,867	-	11,315	19,364	41,546	65,000	(2,728)	62,272
Mandaree Public School #36	69,632	2,086	5,713	-	34,160	41,959	1,439	-	1,498	-	2,937	8,606	5,437	14,043
Manvel Public School	17,493	524	1,435	-	1,794	3,753	361	-	376	115	852	2,161	263	2,424
Maple Valley School District	22,211	664	1,822	-	251	2,737	459	-	478	583	1,520	2,748	(46)	2,702
Mapleton Public School	6,842	203	561	-	138	902	141	-	147	914	1,202	846	(120)	726
Max Public School	23,199	696	1,903	-	-	2,599	479	-	499	2,129	3,107	2,868	(340)	2,528
Mcluskay Public Schools	11,982	360	983	-	1,482	2,825	248	-	258	13	519	1,480	233	1,713
McKenzie Cty Public School #1	197,527	5,912	16,207	-	25,829	47,948	4,081	-	4,249	-	8,330	24,413	4,141	28,554
Medina Public School District #3	18,083	542	1,484	-	1,960	3,986	374	-	389	84	847	2,235	296	2,531
Midkota School	15,694	470	1,288	-	1,848	3,606	324	-	338	41	703	1,940	287	2,227
Midway Public School District #128	34,603	1,038	2,839	-	790	4,667	715	-	744	2,006	3,465	4,275	(171)	4,104
Minor Public School District #2	28,597	856	2,346	-	-	3,202	591	-	615	555	1,761	3,535	(94)	3,441
Minot Public School District #1	1,254,886	37,569	102,965	-	10,979	151,513	25,927	-	26,996	9,613	62,536	155,087	(40)	155,047
Minto Public School District #20	27,059	809	2,220	-	61	3,090	559	-	582	856	1,997	3,346	(124)	3,222
Mohall Lansford Sherwood School	28,130	841	2,308	-	259	3,408	581	-	605	169	1,355	3,476	21	3,497
Mott/Regent School Dist #1	29,680	888	2,435	-	54	3,377	613	-	639	472	1,724	3,669	(65)	3,604
Mt Pleasant School Dist #4	28,753	860	2,359	-	295	3,514	594	-	619	124	1,337	3,555	24	3,579

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Napoleon Public School District #2	\$ 18,266	\$ 546	\$ 1,499	\$ -	\$ 278	\$ 2,323	\$ 377	\$ -	\$ 393	\$ 2,992	\$ 3,762	\$ 2,257	\$ (424)	\$ 1,833
New Public School #8	61,322	1,836	5,032	-	7,960	14,828	1,267	-	1,319	-	2,586	7,577	1,280	8,857
New Rockford Sheyenne Public School	23,168	695	1,901	-	1,726	4,322	479	-	498	-	977	2,863	276	3,139
New Salem Almont School District #49	38,444	1,152	3,154	-	931	5,237	794	-	827	-	251	1,872	4,750	4,851
New Town Public School District	149,271	4,467	12,248	-	17,144	33,859	3,084	-	3,211	1,496	7,791	18,450	2,446	20,896
Newburg United Public School	15,882	474	1,303	-	51	1,828	328	-	342	841	1,511	1,964	(124)	1,840
North Border School District # 100	48,946	1,465	4,016	-	1,270	6,751	1,011	-	1,053	251	2,315	6,049	155	6,204
North Sargent School District #3	28,575	854	2,345	-	27	3,226	590	-	615	221	1,426	3,533	(30)	3,503
North Valley Career & Technology Center	13,654	409	1,120	-	38	1,567	282	-	294	66	642	1,687	(6)	1,681
Northern Cass School District # 97	48,068	1,440	3,944	-	6,957	12,341	993	-	1,034	-	2,027	5,939	1,125	7,064
Northern Plains Special Ed Unit	9,080	271	745	-	-	1,016	188	-	195	1,333	1,716	1,124	(227)	897
Oakes Public Schools	39,316	1,177	3,226	-	-	4,403	812	-	846	5,986	7,644	4,859	(956)	3,903
Oliver-Mercer Special Education Unit	28,648	859	2,351	-	3,346	6,556	592	-	616	-	1,208	3,540	540	4,080
Park River Area School District	41,498	1,241	3,405	-	-	4,646	857	-	893	293	2,043	5,130	(48)	5,082
Peace Garden Special Services	24,797	741	2,035	-	-	2,776	512	-	533	1,457	2,502	3,064	(234)	2,830
Pingree-Buchanan School District	10,231	306	839	-	-	1,145	211	-	220	7,612	8,043	1,265	(1,211)	54
Richland School District # 44	29,062	869	2,385	-	1,265	4,519	600	-	625	56	1,281	3,591	191	3,782
Rolette Public School	22,779	682	1,869	-	2,375	4,926	471	-	490	395	1,356	3,04	304	3,120
Roughrider Education Services Program (RESP)	2,159	65	177	-	-	242	45	-	46	116	207	266	(18)	248
Rugby Public School District #5	46,861	1,401	3,845	-	-	5,246	968	-	1,008	2,303	4,279	5,792	(372)	5,420
Rural Cass Special Education Unit	16,222	485	1,331	-	-	1,816	335	-	349	576	1,260	2,006	(99)	1,907
Sawyer Public School	12,522	375	1,027	-	146	1,548	259	-	269	779	1,307	1,549	(97)	1,452
Sheyenne Valley Career And Tech Center	8,694	261	713	-	663	1,637	180	-	187	17	384	1,074	102	1,176
Sheyenne Valley Special Education Unit	40,200	1,206	3,298	-	138	4,642	831	-	865	1,079	2,775	4,966	(145)	4,821
Solen Public School Dist #3	32,928	984	2,702	-	686	4,372	680	-	708	-	1,388	4,070	128	4,198
Souris Valley Special Services	20,283	607	1,664	-	1,526	3,797	419	-	436	3,971	4,826	2,507	(348)	2,159
South East Education Cooperative	33,768	1,012	2,771	-	2,227	6,010	698	-	726	-	1,424	4,172	367	4,539
South Heart School District #9	22,028	660	1,807	-	1,245	3,712	455	-	474	142	1,071	2,723	171	2,894
South Prairie School District #70	46,081	1,379	3,781	-	253	5,413	952	-	991	265	2,208	5,695	(9)	5,686
St John School District #3	53,826	1,612	4,416	-	-	6,028	1,112	-	1,158	2,142	4,412	6,652	(346)	6,306
Stanley Community Public School District # 2	102,636	3,074	8,421	-	2,363	13,858	2,121	-	2,208	1,019	5,348	12,685	277	12,962
Surrey Schools	44,242	1,323	3,630	-	-	4,953	914	-	952	2,350	4,216	5,471	(388)	5,083
Sw Special Education Unit	5,489	164	450	-	217	831	113	-	118	1,670	1,901	679	(225)	454
Tgu School District #60	131,091	3,925	10,756	-	-	14,681	2,708	-	2,820	4,052	9,580	16,200	(644)	15,556
Thompson Public School	21,795	653	1,788	-	-	2,441	450	-	469	4,077	4,996	2,693	(648)	2,045
Tioga Public School District #15	55,186	1,650	4,528	-	520	6,698	1,140	-	1,187	608	2,935	6,821	-	6,821
Turtle Lake Mercer School District #72	32,071	960	2,631	-	4,167	7,758	663	-	690	-	1,353	3,964	668	4,632
Underwood School District #8	27,337	820	2,243	-	3,958	7,021	565	-	588	231	1,384	3,376	585	3,961
United Public School District # 7	71,858	2,151	5,896	-	-	8,047	1,485	-	1,546	7,180	10,211	8,881	(1,143)	7,738
Valley City Public School	79,678	2,385	6,538	-	-	8,923	1,646	-	1,714	647	4,007	9,848	(104)	9,744

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Velva Public School	\$ 31,467	\$ 941	\$ 2,582	\$ -	\$ 1,515	\$ 5,038	\$ 650	\$ -	\$ 677	\$ 51	\$ 1,378	\$ 3,888	\$ 230	\$ 4,118
Wahpeton Public School District 37	102,978	3,085	8,449	-	388	11,922	2,128	-	2,215	4,405	8,748	12,725	(627)	12,098
Warwick Public School	34,296	1,028	2,814	-	3,141	6,983	709	-	738	-	1,447	4,237	505	4,742
Washburn Public School	31,578	945	2,591	-	551	4,087	652	-	679	273	1,604	3,902	37	3,939
West Fargo Public School #6	1,270,877	38,047	104,277	-	33,794	176,118	26,258	-	27,340	-	53,598	157,063	5,371	162,434
West River Student Services	7,944	238	652	-	176	1,066	164	-	171	1,181	1,516	982	(156)	826
Westhope Public School #17	19,881	596	1,631	-	-	2,227	411	-	428	1,188	2,027	2,456	(195)	2,261
White Shield School Dist #85	73,727	2,208	6,049	-	-	8,257	1,523	-	1,586	6,246	9,355	9,111	(1,006)	8,105
Williston Public School #1	510,346	15,279	41,874	-	-	57,153	10,544	-	10,979	9,778	31,301	63,071	(1,584)	61,487
Wilmac Multidistrict Special Education Unit	60,829	1,822	4,991	-	2,831	9,644	1,257	-	1,309	265	2,831	7,518	400	7,918
Wilton Public School District	23,132	693	1,898	-	2,824	5,415	478	-	498	40	1,016	2,859	441	3,300
Yellowstone School District # 14	16,641	501	1,365	-	2,055	3,921	344	-	358	-	702	2,054	329	2,383
Zeeland Public Schools	5,668	171	465	-	72	708	117	-	122	13	252	699	9	708
Attorney General's Office	1,103,177	33,026	90,517	-	21,262	144,805	22,793	-	23,732	-	46,525	136,339	3,519	139,858
Bank Of North Dakota	810,041	24,249	66,465	-	-	90,714	16,736	-	17,426	26,482	60,644	100,113	(4,389)	95,724
Beef Commission	12,947	389	1,062	-	236	1,687	267	-	279	29	575	1,599	32	1,631
Bismarck State College	317,651	9,510	26,064	-	3,379	38,953	6,563	-	6,834	-	13,397	39,257	586	39,843
Board Of Medical Examiners	22,946	688	1,883	-	2,687	5,258	474	-	494	-	968	2,835	440	3,275
Board Of Pharmacy	17,378	521	1,426	-	724	2,671	359	-	374	37	770	2,146	108	2,254
Central Services	92,647	2,773	7,602	-	-	10,375	1,914	-	1,993	5,767	9,674	11,450	(923)	10,527
Department Of Transportation	4,358,412	130,483	357,612	-	10,220	498,315	90,050	-	93,761	81,774	265,585	538,641	(11,088)	527,553
Dickinson State University	188,637	5,648	15,478	-	7,325	28,451	3,897	-	4,058	-	7,955	23,312	1,183	24,495
Education Standards & Practice	29,654	889	2,433	-	363	3,685	613	-	638	845	2,096	3,665	(67)	3,598
Electrical Board	111,983	3,352	9,188	-	-	12,540	2,314	-	2,409	4,581	9,304	13,841	(733)	13,108
Housing Finance Agency	190,113	5,691	15,599	-	-	21,290	3,928	-	4,090	3,294	11,312	23,496	(564)	22,932
Information Technology Dept	1,691,917	50,655	138,823	-	-	189,478	34,957	-	36,398	49,884	121,239	209,098	(7,949)	201,149
Insurance Department	207,019	6,199	16,986	-	10,731	33,916	4,277	-	4,454	132	8,863	25,585	1,680	27,265
Job Service North Dakota	623,882	18,677	51,190	-	-	69,867	12,890	-	13,421	21,494	47,805	77,104	(3,497)	73,607
Lake Region State College	117,767	3,526	9,663	-	696	13,885	2,433	-	2,533	5,049	10,015	14,554	(673)	13,881
Land Department	126,883	3,798	10,411	-	-	14,209	2,622	-	2,730	18,796	24,148	15,684	(2,986)	12,698
Legislative Council	204,871	6,133	16,810	-	-	22,943	4,233	-	4,407	1,214	9,854	25,320	(208)	25,112
Mayville State University	214,937	6,436	17,636	-	1,736	25,808	4,441	-	4,624	-	9,065	26,562	296	26,858
Mill & Elevator Association	615,199	18,418	50,478	-	69,866	138,762	12,711	-	13,235	-	25,946	76,030	11,365	87,395
Minot State University	369,529	11,065	30,320	-	3,425	44,810	7,635	-	7,950	14,518	30,103	45,668	(1,671)	43,997
ND Board Of Nursing	48,598	1,455	3,987	-	1,728	7,170	1,004	-	1,045	121	2,170	6,006	252	6,258
ND Public Employees Retirement System	134,869	4,038	11,066	-	-	15,104	2,787	-	2,901	17,010	22,698	16,669	(2,737)	13,932
ND Soybean Council	23,728	709	1,947	-	-	2,656	490	-	510	5,611	6,611	2,932	(893)	2,039
ND St College Of Science	378,671	11,336	31,070	-	2,487	44,893	7,824	-	8,146	15,369	31,339	46,801	(1,979)	44,822
ND State Board Of Accountancy	20,362	610	1,671	-	-	2,281	421	-	438	138	997	2,516	(23)	2,493
ND State Board Of Cosmetology	4,824	146	396	-	47	589	100	-	104	14	218	595	6	601

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)		Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense
ND State Plumbing Board	\$ 27,733	\$ 830	\$ 2,276	\$ -	\$ -	\$ 3,106	\$ 573	\$ -	\$ 597	\$ 204	\$ 1,374	\$ 3,428	\$ (35)	\$ 3,393
ND System Information Technology Services	132,864	3,978	10,902	-	-	14,880	2,745	-	2,858	15,839	21,442	16,419	(2,529)	13,890
ND University System Office	70,064	2,096	5,749	-	6,790	14,635	1,448	-	1,507	578	3,533	8,660	971	9,631
North Dakota State University	2,328,558	69,714	191,060	-	7,022	267,796	48,111	-	50,093	62,471	160,675	287,778	(8,617)	279,161
Office Of Management & Budget	206,426	6,180	16,937	-	-	23,117	4,265	-	4,441	19,560	28,266	25,513	(3,112)	22,401
Public Finance Authority	12,237	367	1,004	-	-	1,371	253	-	263	201	717	1,510	(33)	1,477
Real Estate Commission	6,020	182	494	-	274	950	124	-	130	95	349	743	36	779
Retirement & Investment Office	113,505	3,399	9,313	-	-	12,712	2,345	-	2,442	3,045	7,832	14,027	(489)	13,538
Rough Rider Industries	93,854	2,810	7,701	-	384	10,895	1,939	-	2,019	2,202	6,160	11,599	(279)	11,320
State Auditor's Office	266,862	7,991	21,896	-	839	30,726	5,514	-	5,741	11,713	22,968	32,980	(1,704)	31,276
State Board Of Law Examiners	23,474	702	1,926	-	-	2,628	485	-	505	4,389	5,379	2,901	(748)	2,153
State Fair Association	73,610	2,204	6,040	-	-	8,244	1,521	-	1,584	3,056	6,161	9,097	(487)	8,610
University Of North Dakota	2,801,494	83,873	229,865	-	12,695	326,433	57,882	-	60,268	82,844	200,994	346,225	(10,799)	335,426
Valley City State University	130,706	3,912	10,725	-	964	15,601	2,701	-	2,812	1,149	6,662	16,156	(3)	16,153
Williston State College	96,016	2,875	7,878	-	8,597	19,350	1,984	-	2,066	-	4,050	11,866	1,374	13,240
Workforce Safety & Insurance	1,158,959	34,698	95,094	-	-	129,792	23,945	-	24,932	31,012	79,889	143,230	(5,075)	138,155
Adjutant General ND National Guard	817,031	24,461	67,038	-	-	91,499	16,881	-	17,576	52,393	86,550	100,973	(8,427)	92,546
Aeronautics Commission	26,208	784	2,150	-	-	2,934	541	-	564	3,061	4,166	3,240	(488)	2,752
Career & Technical Education	113,622	3,403	9,323	-	-	12,726	2,348	-	2,444	1,742	6,534	14,042	(281)	13,761
Commission On Legal Counsel For Indigents	171,943	5,149	14,108	-	-	19,257	3,553	-	3,699	9,579	16,831	21,250	(1,548)	19,702
Department Of Commerce	242,906	7,271	19,931	-	-	27,202	5,019	-	5,226	63,989	74,234	30,021	(10,190)	19,831
Department Of Corrections And Rehabilitation	509,071	15,239	41,770	-	1,514	58,523	10,518	-	10,951	2,229	23,698	62,915	(174)	62,741
Department Of Corrections Transitional Services	137,542	4,119	11,285	-	-	15,404	2,842	-	2,959	13,631	19,432	16,997	(2,166)	14,831
Department Of Financial Institutions	156,387	4,681	12,832	-	91	17,604	3,231	-	3,364	11,828	18,423	19,328	(1,861)	17,467
Department Of Human Services	5,041,174	150,924	413,633	-	10,320	574,877	104,156	-	108,449	89,337	301,942	623,020	(12,272)	610,748
Dept Of Agriculture	264,191	7,907	21,677	-	-	29,584	5,458	-	5,683	15,789	26,930	32,654	(2,513)	30,141
Facility Management	137,054	4,105	11,245	-	184	15,534	2,832	-	2,948	7,251	13,031	16,936	(1,118)	15,818
Field Services Division	507,136	15,183	41,611	-	-	56,794	10,478	-	10,910	23,398	44,786	62,675	(3,749)	58,926
Game & Fish Department	746,087	22,336	61,217	-	-	83,553	15,415	-	16,050	7,253	38,718	92,207	(1,184)	91,023
Governor's Office	76,407	2,290	6,269	-	11	8,570	1,579	-	1,644	7,967	11,190	9,442	(1,263)	8,179
Highway Patrol	903,542	27,049	74,137	-	1,639	102,825	18,668	-	19,438	1,584	39,690	111,667	52	111,719
Historical Society	285,458	8,546	23,422	-	-	31,968	5,898	-	6,141	15,836	27,875	35,279	(2,559)	32,720
Indian Affairs Commission	19,469	582	1,597	-	3,337	5,516	402	-	419	-	821	2,408	536	2,944
Industrial Commission	499,827	14,965	41,011	-	199	56,175	10,327	-	10,753	24,468	45,548	61,771	(3,848)	57,923
James River Correctional Ctr	558,691	16,728	45,841	-	-	62,569	11,543	-	12,019	17,509	41,071	69,045	(2,836)	66,209
Juvenile Services - DOCR	116,221	3,479	9,536	-	-	13,015	2,401	-	2,500	1,457	6,358	14,362	(235)	14,127
Life Skills and Transition Center	886,550	26,543	72,742	-	5,265	104,550	18,317	-	19,072	37,196	74,585	109,564	(4,930)	104,634
Milk Marketing Board	14,729	442	1,209	-	-	1,651	304	-	317	232	853	1,817	(38)	1,779
ND Barley Council	9,248	277	759	-	-	1,036	191	-	199	146	536	1,142	(24)	1,118
ND Com Utilization Council	15,570	467	1,278	-	227	1,972	322	-	335	30	687	1,922	30	1,952

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
ND Council On The Arts	\$ 21,516	\$ 645	\$ 1,765	\$ -	\$ -	\$ 2,410	\$ 445	\$ -	\$ 483	\$ 1,744	\$ 2,652	\$ 2,659	\$ (279)	\$ 2,380
ND Department Of Health	1,423,442	42,613	116,795	-	972	160,380	29,410	-	30,622	36,415	96,447	175,921	(5,603)	170,318
ND Department Of Labor	56,684	1,696	4,651	-	-	6,347	1,171	-	1,219	5,727	8,117	7,006	(929)	6,077
ND Oilseed Council	2,279	68	187	-	150	405	47	-	49	5	101	281	23	304
ND Securities Department	45,595	1,365	3,741	-	-	5,106	942	-	981	1,458	3,381	5,635	(245)	5,390
ND State Library	93,753	2,806	7,693	-	4,700	15,199	1,937	-	2,017	-	3,954	11,587	750	12,337
ND Supreme Court	1,894,865	56,730	155,476	-	8,748	220,954	39,150	-	40,764	2,770	82,684	234,179	1,184	235,363
ND Veterans Home	341,830	10,235	28,047	-	-	38,282	7,063	-	7,354	18,176	32,593	42,246	(2,914)	39,332
ND Wheat Commission	31,728	950	2,603	-	-	3,553	656	-	683	324	1,663	3,922	(53)	3,869
ND Youth Correctional Center	250,054	7,483	20,517	-	17,584	45,584	5,166	-	5,379	-	10,545	30,906	2,833	33,739
North Dakota State Hospital	1,298,835	38,883	106,571	-	6,508	151,962	26,835	-	27,941	11,782	66,558	160,519	(663)	159,856
Office Of Administrative Hearings	31,081	931	2,550	-	-	3,481	642	-	669	439	1,750	3,841	(71)	3,770
Parks & Recreation Department	252,468	7,560	20,715	-	-	28,275	5,216	-	5,431	10,293	20,940	31,200	(1,639)	29,561
Protection & Advocacy Project	121,954	3,652	10,006	-	-	13,658	2,520	-	2,624	13,874	19,018	15,072	(2,228)	12,844
Public Instruction	371,491	11,122	30,481	-	1,722	43,325	7,675	-	7,992	136	15,803	45,912	298	46,210
Public Service Commission	235,629	7,052	19,334	-	573	26,959	4,868	-	5,069	1,933	11,870	29,122	(268)	28,854
Racing Commission	9,594	289	787	-	-	1,076	198	-	206	150	554	1,184	(25)	1,159
School For The Blind	50,626	1,517	4,154	-	106	5,777	1,046	-	1,089	2,168	4,303	6,255	(324)	5,931
School For the Deaf	91,226	2,732	7,485	-	-	10,217	1,885	-	1,963	2,332	6,180	11,276	(371)	10,905
Secretary Of State	108,380	3,244	8,893	-	-	12,137	2,239	-	2,332	6,493	11,064	13,396	(1,040)	12,356
State Penitentiary	742,171	22,217	60,896	-	-	83,113	15,334	-	15,966	36,158	67,458	91,724	(5,775)	85,949
State Seed Department	109,849	3,288	9,013	-	6,292	18,593	2,270	-	2,363	-	4,633	13,576	1,004	14,580
State Treasurer's Office	28,389	850	2,329	-	-	3,179	587	-	611	3,670	4,868	3,509	(593)	2,916
Tax Department	490,520	14,683	40,248	-	223	55,154	10,135	-	10,552	13,065	33,752	60,622	(2,034)	58,588
Tobacco Prevention/Control Committee	-	-	-	-	5,469	5,469	-	-	-	-	-	-	1,015	1,015
Veterans Affairs Department	25,648	767	2,104	-	367	3,238	530	-	552	1,372	2,454	3,172	(150)	3,022
Water Commission	446,635	13,370	36,647	-	3,217	53,234	9,228	-	9,608	-	18,836	55,198	563	55,761
Total	\$ 78,756,813	\$ 2,357,854	\$ 6,462,071	\$ -	\$ 1,375,770	\$ 10,195,695	\$ 1,627,207	\$ -	\$ 1,694,272	\$ 1,711,360	\$ 5,032,839	\$ 9,733,278	\$ (52,696)	\$ 9,680,582

Note: Columns may not foot due to rounding.

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

NOTE 1 DESCRIPTION OF RETIREE HEALTH INSURANCE CREDIT FUND

The Retiree Health Insurance Credit Fund (RHIC), a cost-sharing multiple-employer plan, is administered by the North Dakota Public Employees Retirement System (the System) to provide members receiving retirement benefits from the Public Employees Retirement System (PERS), the Highway Patrol Retirement System (HPRS) and the Judges Plan that retired under Chapter 27-17 of the North Dakota Century Code a credit toward their monthly health insurance premium under the state health plan based upon the member's years of credited service. Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long term care plan and any other health insurance plan. The RHIC is advance-funded on an actuarially determined basis.

Membership data as of June 30, 2018 is as follows:

Retired Participants, Receiving Benefits	23,747
Active Participants, Not Receiving Benefits	11,823
	35,570

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. The employer contribution for employees of the state board of career and technical education is 2.99% of covered compensation for a period of eight years ending October 1, 2015. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the RHIC. Employees purchasing previous service credit are also required to make an employee contribution to the RHIC. The benefit amount applied each year is shown as "*prefunded credit applied*" on the Statement of Changes in Plan Net Position for the pension trust funds.

Retiree health insurance credit benefits and death and disability benefits are set by statute. There are no provisions or policies with respect to automatic and ad hoc post-retirement benefit increases. Employees who are receiving monthly retirement benefits from the PERS, the HPRS, the Defined Contribution Plan, the Chapter 27-17 judges or an employee receiving disability benefits, or the spouse of a deceased annuitant receiving a surviving spouse benefit or if the member selected a joint and survivor option are eligible to receive a credit toward their monthly health insurance premium under the state health plan.

Effective July 1, 2015, the credit is also available to apply towards monthly premiums under the state dental, vision and long term care plan and any other health insurance plan. The benefits are equal to \$5.00 for each of the employee's, or deceased employee's years of credited service not to exceed the premium in effect for selected coverage. The retiree health insurance credit is also available for early retirement with reduced benefits.

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.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Accrual basis contributions as reported in the financial statements are not available by employer. Therefore, cash basis contributions were used to calculate the deferred outflow and inflow for the differences between employer contributions and proportionate share of contributions. The difference between the cash basis contributions and accrual basis contributions is not considered material.

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

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

NOTE 3 NET OPEB LIABILITY

The net OPEB liability of the RHIC was measured as of July 1, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employers' proportions of the net OPEB liability are based on the employers' shares of covered payroll relative to the covered payroll of all participating RHIC employers. The net OPEB liability for the RHIC is as follows:

2018	RHIC
Total OPEB Liability	\$ 206,662,795
RHIC Fiduciary Net Position	127,905,982
Net OPEB Liability	\$ 78,756,813
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	61.89%

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions:

Inflation	For June 30, 2018, 2.5%.
Salary Increase (Payroll Growth)	Not Applicable
Investment Rate of Return	For June 30, 2018, 7.50%, net of investments expense, including inflation.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

Mortality Rates Mortality rates for active members, inactive members and healthy retirees were based on the RP-2000 Combined Healthy Mortality Table, set back two years for males and three years for females, projected generationally using the SSA 2014 Intermediate Cost scale from 2014. For disabled retirees, mortality rates were based on the RP-2000 Disabled Mortality Table, set back one year for males (no setback for females) multiplied by 125%.

Other Notes: There were no benefit changes during the year.

The employer rate to the System is the statutory contribution rate of 1.14% of payroll.

Investment Rate of Return

The long-term expected investment rate of return assumption for the RHIC was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2018 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	5.80%
Small Cap Domestic Equities	7.05%
International Equities	6.20%
Core-Plus Fixed Income	1.46%

Discount Rate

The discount rate used to measure the total OPEB liability was 7.5%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2018 actuarial valuation report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2018

NOTE 5 AVERAGE REMAINING SERVICE LIFE

GASB 75 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 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, 2018, the average of the expected remaining service lives of all employees calculated by our external actuaries was 7.2973 years.

NOTE 6 COLLECTIVE DEFERRED INFLOWS AND DEFERRED OUTFLOWS

A summary of the net collective deferred outflows/(inflows) of resources as of June 30, 2018 to be recognized in OPEB expense in future years is presented below:

Year Ended June 30:	
2019	\$ 661,254
2020	661,254
2021	661,255
2022	1,408,946
2023	1,271,744
Thereafter	833,993
Total	\$ 5,498,446

NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (including the disclosure of the net OPEB liability and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2018. The supporting actuarial information is included in the June 30, 2018, GASB Statements No. 74 and 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave., Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-390.



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

Governor Doug Burgum
The Legislative Assembly

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals), included in the schedule of OPEB amounts by employer of the of the Retiree Health Insurance Credit Fund (RHIC), 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, 2018, and the related notes, and have issued a report thereon dated February 12, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Baltimore, Maryland
February 12, 2019