

NDPERS BOARD MEETING

Agenda

Bismarck Location:
ND Association of Counties
1661 Capitol Way
Fargo Location:
1749 38th Street South

July 16, 2015

Time: 8:30 AM

I. MINUTES

- A. June 18, 2015

II. GROUP INSURANCE

- A. Hypertension Project – Mike Schwab (Information)
- B. Sanford Health Plan bWell Presentation – Sanford (Information)
- C. Tobacco Cessation Grant Program Renewal – Kathy (Information)
- D. Sanford Health Plan Exhibits – Kathy (Information)
- E. Health Plan Implementation Update – Sharon, Rebecca and Sanford (Information)
- F. EAP Update – Bryan (Information)
- G. PPO Update – Sanford (information)
- H. Survey Information – Bryan (Information)

III. RETIREMENT

- A. National Guard/Law Enforcement Retirement Plan – Sparb (Information)
- B. Early Retirement Reduction Factor – Sparb (Board Action)
- C. Governmental Accounting Standards Board – Sharon (Information)
- D. RHIC Implementation Update – Bryan (Information)

IV. FLEX COMP

- A. ADP Follow-up – Kathy (Information)

V. PLAN DOCUMENTS – Kathy (Information)

- A. Companion Plan
- B. 457 Plan

VI. MISCELLANEOUS

- A. Supreme Court Decision – Jan (Information)
- B. Board Committee Appointments – Sparb (Information)
- C. Executive Director Evaluation – (Board Action)
- D. Member Issue – MaryJo (Board Action) (possible Executive Session)
- E. Group Insurance Appeal #267 – Kathy (Board Action) (possible Executive Session)

Possible Executive Session to discuss confidential member information pursuant to NDCC 44-04-19.2(1), 54-52-26 or 54-52.1-11 (group insurance).

Any individual requiring an auxiliary aid or service must contact the NDPERS ADA Coordinator at 328-3900, at least 5 business days before the scheduled meeting.



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Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 9, 2015
SUBJECT: Hypertension Project

Mike Schwab from the North Dakota Pharmacy Association will be at the next Board meeting to discuss a concept for a hypertension project between them, PERS and the Health Department. The anticipated start date is this fall with patient participation starting thereafter. Ten pharmacies will be selected to participate in the pilot. The manual/pilot description is attached.

Staff and Sanford believe this is a good effort. We would appreciate hearing from the Board on your thoughts on us participating in this program.



Hypertension-control Inspiration Program (HIP)

ABOUT THE PATIENT

Hypertension-control Inspiration Program

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Table of Contents

Welcome	1
Pre-requisite Skills	1
Background	2
Pilot Program Timeline	2
Program Expectations	3
Suggested Patient Education Schedule	3
Visits	6
Comprehensive Medication Review	7
Interim Targeted Medication Review	8
Final Targeted Medication Review	9
Patient Education Topics	10
Hypertension Process	10
Treatment Options	10
Adherence	11
Medication Side Effects.....	11
Diet and Sodium Intake.....	11
Exercise.....	11
Smoking Cessation	12
Alcohol Use.....	12
Other Useful Links	12
Forms	13
Comprehensive Health History.....	13
Release of Medical Records and Other Health Information	15
Pharmacist Drug Adherence Work-up Tool (DRAW).....	16
Hypertension Awareness Survey	17
Patient Satisfaction Survey	19
Appendix	20
Commonly Used Screenings, Diagnostics and Laboratory Tests and Procedures	20
About the Patient Clinical Support.....	21
References.....	22

Welcome

"Recognition of pharmacists as health care providers, clinicians and an essential part of the health care team is appropriate given the level of care they provide in many health care settings."

- General Regina Benjamin, U.S. Surgeon General

We are in an exciting time for pharmacy cognitive services. Since the early 1970's, pharmacists in various settings have demonstrated their abilities in the provision of cognitive services to positively affect patient's health. These medication expertises are now being recognized by insures across the country in the form of disease management and Medication Therapy Management (MTM) billable services. You are now joining in this legacy of health care.

Pre-requisite Skills

This manual is intended to familiarize participants with educational curriculum for patients with hypertension and documentation of patient encounters. It is assumed that participants are: Fully credentialed by About the Patient, employed by an establishment which has a signed network agreement contract, that participants have a good working knowledge of hypertension based on the most recent American Heart Association guidelines, and a familiarity with Medication Therapy Management as outline by the American Pharmacist Association. Additional questions regarding these pre-requisites may be found on the About The Patient website: www.AboutThePatient.net.

ABOUT THE PATIENT

Background

The North Dakota Pharmacist Association, or specified delegate currently About the Patient, facilitates patient curriculum based on national standards for hypertension care, enrollment procedures, documentation of clinical encounters, and assess economic/clinical outcomes.

The Hypertension-control Inspiration Program (HIP) based on Team Up, Pressure Down curriculum is an opt-in program for North Dakota Public Employee Retirement System beneficiaries with elevated blood pressure, hypertension designation or initiation of a hypertensive medication excluding individuals with end-stage renal disease. Eligible patients are sent a letter explaining the program as well as a wellness enrollment form and follow up postcards. The wellness enrollment form allows patients to choose a community pharmacy location in North Dakota for face-to-face program participation. Patients are eligible for three visits (One CMR and two TMRs) within three months. For every visit completed patient will be entered into a drawing for one of two \$500.00 gift card to be awarded at the end of this pilot program.

Pilot Program Timeline

Deliverables	Accountability	9 month Pilot			
		Months 1	Months 2-4	Months 5-7	Months 8-9
Recruit Patients	Program Director	X	X		
Credential Pharmacists	Clinical Coordinator	X			
Provide education and care to patients	Trained local Pharmacist/ Program Director		X	X	
Collect clinical and humanistic outcomes data	Clinical Coordinator		X	X	X
Data Analysis	Clinical Coordinator			X	X
Dissemination of results	Clinical Coordinator				X

Program Expectations

Patients are to be motivated by their pharmacist to take an active role in their health management. Open, two-way communication between the patient and provider is encouraged. Establishment of goals should be patient driven and based on the SMART model for goal setting, which at a minimum, are to be well defined, achievable, and have an associated timeline. Established goals are given to the patient in writing to reinforce their importance. Visit documentation can be provided to the patient to bring to their primary care provider on their next visit or it can be mailed directly to the provider depending on the preference of the patient and provider.

This program is designed for patients with hypertension; however any medication therapy management recommendations identified should be communicated to the patient and primary health provider. When identified, referrals are made to other healthcare professionals such as dietitians, and/or nephrologists, etc. Patient self-management is one of the centerpieces of the program. The various topics to be covered at patient visits are detailed. If time does not allow all information to be covered at a visit, it may be completed at the next visit.

Suggested Patient Education Schedule

Although all educational topics must be covered at some point during the program, the provider has flexibility in determining what to cover at each visit. Providers should select topics for each visit based on individual patient educational needs and current disease state understanding. In some cases, multiple educational topics may be covered at a single visit.

There are a variety of educational brochures available on the program website to provide to patients. The provider can decide which materials best fit their needs and the needs of their patients. Below is a suggested schedule of patient educational topics. This is for reference only. Please use discretion to cover topics in an order that best fit patient's current health needs.

Topic 1: Hypertension process, DRAW assessment and appropriate intervention if identified, education on patients current treatment and monitoring

Topic 2: Treatment Goals & Lifestyle modifications

ABOUT THE PATIENT

Program Flow Sheet

Document Date Completed For Each Visit

Patient Activity		Visit 1	Visit 2	Visit 3
Patient Vital Signs	T/P			
Review Comprehensive Health History and Input/Update as Needed in MTM Express	T			
Answer Patient Questions	P			
Repeat Blood Pressure Measurement (If Not at Goal)	P			
With Patient Input Review and Set Medication Action Plan	P			
Provide Patient with update MAP and Personal Medication List (PML)	P			
Document Intervention(s) in MTM Express	P			
Send Necessary Recommendations or Referrals	T			
Schedule Next Appointment	T			

T: Technician Responsibility

P: Pharmacist Responsibility

ABOUT THE PATIENT

Patient Activity		Visit 1	Visit 2	Visit 3
Review Immunization History and administer immunization(s) if available	P			
DRAW Tool to assess adherence	P			

Patient Activity		Visit 1	Visit 2	Visit 3
Hypertension Awareness Surveys	T			
Patient Satisfaction Survey	T			

Patient Activity		Visit 1	Visit 2	Visit 3
Hypertension Process	P			
Treatment Options	P			
Adherence	P			
Medication Side Effects	P			
Diet & Sodium Intake	P			
Exercise	P			
Smoking Cessation	P			
Alcohol Use	P			

*Refer to the Patient Education Topic Guidance section for a summary of each topic.

T: Technician Responsibility
P: Pharmacist Responsibility

Visits

Patient can enroll in the program three ways:

1. Respond to the letter sent by program sponsor
2. Inquire about program at a local pharmacy
3. Credentialed provider recommends an eligible patient

A Wellness Agreement form is required to be completed by the patient and sent to About the Patient.

Credentialed providers may enter the patient into the MTM Express documentation system. If not entered by the provider, patients will be centrally loaded into MTM Express by About The Patient and an enrollment package will be sent to the patient once the Wellness Agreement is received.

Patients are eligible for three visits, one 30 minute comprehensive medication review (CMR) and two 15 minute targeted medication reviews (TMRs) over a 3 month period. Patients are seen once a month for three months.

The Program Flow sheet is provided for provider use to aid in workflow and to serve as a resource to review requirements for clinical interventions and documentation. The official record, which is used for this pilot is the MTM Express system. Refer to the MTM Express Manual for further information on visit documentation.

Comprehensive Medication Review

This visit is estimated to take 30 minutes. It is designed to help establish a relationship between the provider and the patient, collect baseline health information, assess the patient's understanding of their current health and medications, and establish patient guided initial treatment goals.

A wide variety of topics will be discussed during this visit. The provider needs to remember that it may not be possible to address every issue at the first visit. Problems need to be prioritized to avoid overwhelming both the patient and the provider. Choose the **one** most pressing issues for initial treatment goals and make notes to readdress the other issues during subsequent visits.

The goal of the program is to empower patients to self-manage their medical conditions with active participation in the visit and in the establishment of treatment goals.

In their enrollment package, the patient receives a series of forms to complete and bring to the first visit. Please review the forms with them, answer any questions they may have, and collect the forms for the patient file. You may also want to provide them with a notice of your location's privacy practices if the patient is new to your location.

– Materials for patient to bring to first visit:

1. Comprehensive Health History
2. Authorization for Release of Medical Health Records and Other Health Information

This form should be faxed by the technician to patient's primary care provider and/or endocrinologist in order to obtain most recent hypertension medical visit, lab/diagnostic test, and most recent complete physical.

This information will be used for Targeted Visits.

3. All medication: Prescription, OTC, vitamin, herbal, and supplement

Pharmacist is to complete the DRAW survey for identifying barriers to medication adherence with patient and document under the survey tab in MTM Express. Using the Visit Flow Sheet, document activities completed for visit and record finding in MTM Express.

Interim Targeted Medication Review

This visit will occur 1 month after the initial Comprehensive Medication Review, and is estimated to take 15 minutes and when possible at the same time as medication refill.

The follow-up visits are important to keep the patient active within the program and to help strengthen the provider-patient relationship. There is less material that needs to be covered during the TMRs, which should allow for more fluid discussion between the patient and provider.

It is at this point where you should have all necessary patient medical chart information (Ex. Recent labs last Hypertension medical visit note, last complete physical, etc) from their healthcare team. This should be documented in MTM Express during this visit.

Remember to foster two-way, open communication with the patient. The patient should be an active participant in the visit and in the establishment of treatment goals.

The provider needs to remember that problems need to be prioritized to avoid overwhelming both the patient and the provider. Choose the most pressing issues for follow-up treatment goals and make notes to readdress the other issues during subsequent visits.

- Materials for patient to bring to visit:
 1. Patient's blood pressure journal or wallet card

Using the Visit Flow Sheet, document activities completed for visit. Failure to complete activities at every visit may result in visit payment delays and delays in co-pay reimbursement to patient.

Final Targeted Medication Review

The final TMR visit will occur 2 months after the initial CMR visit and is estimated to take 15 minutes. This visit is designed to see how the patient has done over the past 3 months maintaining and using the knowledge learned over their time in the program.

This is a great time to congratulate the patient for completing the program and therapy goals they met. It is also a time to encourage patients to continue the progress they have made and to set and achieve further health goals.

The visit is designed to provide opportunity to “catch up” on any materials not covered at previous visits, reflect on the program, evaluate goals and complete final evaluations.

- Materials for patient to bring to visit:
 1. Patient’s blood pressure journal or wallet card
 2. All medication: Prescription, OTC, vitamin, herbal, and supplement

It is required by the granting agency that a survey documenting assessment of the patient’s satisfaction with the program be obtained. Have patients complete these at the beginning of the final visit and enter results into the MTM Express system.

- Patient satisfaction survey

Patient Education Topics

The following provides patient resources to assist you with the topics that must be covered within each patient. Remember that providers should select topics for each visit based on individual patient educational needs and current disease state understanding. In some cases, multiple educational topics may be covered at a single visit. Additional educational materials for use may be found within the provider's only section of the About the Patient web page.

Hypertension Process

- What is High Blood Pressure?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300310.pdf
- Blood Pressure: How do You Measure Up?:
http://pcna.net/docs/default-source/patients-documents/htn_booklet_web.pdf?sfvrsn=0
- Your Guide to Lowering Blood Pressure:
http://www.nhlbi.nih.gov/files/docs/public/heart/hbp_low.pdf

Treatment Options

- What is High Blood Pressure Medicine?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300448.pdf
- How Do I Manage My Medications?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300450.pdf

Adherence

- 5 Simple Steps to Control Your Blood Pressure:
http://www.heart.org/idc/groups/heart-public/@wcm/@cmc/documents/downloadable/ucm_459250.pdf
- DRAW (Drug Adherence Work-up) Tool:
http://millionhearts.hhs.gov/Docs/TUPD/DRAW_Tool.pdf
- Improving Medication Adherence Among Patients with Hypertension:
http://millionhearts.hhs.gov/Docs/BP_Toolkit/TipSheet_HCP_MedAdherence.pdf

Medication Side Effects

- Medicines to Help You: High Blood Pressure:
<http://www.fda.gov/downloads/ForConsumers/ByAudience/ForWomen/FreePublications/UCM282311.pdf>

Diet and Sodium Intake

- Reducing Sodium in Your Diet to Help Control Your Blood Pressure:
http://www.cdc.gov/salt/pdfs/Reducing_Sodium_Diet_BP_Control.pdf
- Why Should I Limit Sodium?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300625.pdf

Exercise

- Why Should I Be Physically Active?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300469.pdf

Smoking Cessation

- How Can I Quit Smoking?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_300457.pdf
- ND Quits Tobacco Facts:
<http://www.ndhealth.gov/tobacco/Facts/NDQuits.pdf>
- North Dakota Local Cessation Resources:
http://www.ndhealth.gov/tobacco/cessation/Local_Cessation_Resources.pdf

Alcohol Use

- Alcohol Use and Your Health:
<http://www.cdc.gov/alcohol/pdfs/alcoholyourhealth.pdf>

Other Useful Links

- The ABCD's of Blood Pressure Measurement:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_445846.pdf
- What Can I Do to Improve My Blood Pressure?:
http://www.heart.org/idc/groups/heart-public/@wcm/@hcm/documents/downloadable/ucm_445845.pdf

ABOUT THE PATIENT

Forms

Additional full copies of forms can be found in MTM Express under resources then forms tab.

Comprehensive Health History



Comprehensive Health History

Please type or print.

Name: _____
 Address: _____
 City: _____ State: _____ ZIP: _____
 E-mail: _____ Phone: _____
 Birthday: _____ Primary Health Provider: _____
 Medication Allergies: _____ Reaction: _____
 _____ Reaction: _____

Health History: Do you currently have or are you receiving treatment for any of the following disease(s)? How well controlled is your disease? Stable, Declining, Improving, Unimproved

Allergies (477.9)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Atrial Fibrillation (427.31)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Anxiety (300.00)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Arthritis (719.40)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Asthma (493.00)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Back Pain (724.5)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
COPD (496)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Depression (311)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Diabetes Type 1 (250.01)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Diabetes Type 2 (250.02)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
GERD (535.50)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Glaucoma (365.9)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Headaches (784.0)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Heart Failure (428.0)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
High Blood Pressure (401.9)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
High Cholesterol (272.4)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
Hypothyroid (244.9)	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved
	<input type="checkbox"/> No	<input type="checkbox"/> Yes-Diagnosis Date: _____	<input type="checkbox"/> Stable	<input type="checkbox"/> Declining	<input type="checkbox"/> Improving	<input type="checkbox"/> Unimproved

Social History: Please check all that apply

Caffeine	<input type="checkbox"/> Never	<input type="checkbox"/> Quit	<input type="checkbox"/> < 2 cups per day	<input type="checkbox"/> 2-6 cups per day	<input type="checkbox"/> > 6 cups per day
Alcohol	<input type="checkbox"/> Never	<input type="checkbox"/> Quit	<input type="checkbox"/> < 2 drinks per week	<input type="checkbox"/> 2-6 drinks per week	<input type="checkbox"/> > 6 drinks per week
Tobacco	<input type="checkbox"/> Never	<input type="checkbox"/> Quit	<input type="checkbox"/> 0-1 pack/can per day	<input type="checkbox"/> >1 pack/cans per day	
Exercise	<input type="checkbox"/> Minimal	<input type="checkbox"/> 20+ min. 2 x a week	<input type="checkbox"/> 20+ min 3-4 x a week	<input type="checkbox"/> 20+ min. 5+ times a week	

Family History: Please list any current or past diseases for the listed family members

Father:	_____
Mother:	_____
Sibling(s):	_____
Children(s):	_____

ABOUT THE PATIENT

Please enter any currently known labs			
Lab(s):	Value :	Date taken:	Notes:
Total Cholesterol			
LDL (Bad Cholesterol)			
HDL (Good Cholesterol)			
Triglycerides			
Hemoglobin A1C			
Fasting Blood Sugar			
Random Blood Sugar			
INR			
Other:			

Medication(s)	How do you take the medication?	When did you start the medication?

Vaccinations: Tetanus-date: _____ Influenza-date: _____ Pneumococcal-date: _____ Hepatitis-date: _____
 Other: _____

Medication or Health Questions: Check all that apply			
<input type="checkbox"/> Cost of medication(s) and availability of generics	<input type="checkbox"/> How medication(s) works in the body	<input type="checkbox"/> Medication side effects	<input type="checkbox"/> Medication interactions with each other or foods
<input type="checkbox"/> Medication device use (Ex. Inhalers, eye drops, nasal spray, insulin pen, etc.)	<input type="checkbox"/> Disease monitoring devices (ex. Blood pressure monitors and/or sugar monitors, etc.)	<input type="checkbox"/> Over the counter (OTC) drugs, herbals or supplements	<input type="checkbox"/> Other: _____ _____

For Pharmacy Staff:
Ht: _____ Wt: _____ BP: _____ / _____ P: _____ RR: _____ Pain: _____
Over the past 2 weeks. (1) Have you felt down, depressed, or hopeless? Yes / No (2) Have you felt little interest or pleasure in doing things? Yes / No
Subjective/Objective: <input type="checkbox"/> Unnecessary Drug Therapy <input type="checkbox"/> Additional/Different Drug Therapy <input type="checkbox"/> Dosage Change <input type="checkbox"/> ADR(s) <input type="checkbox"/> Barriers to Adherence
Assessment:
Patient Plan:
Recommendations to the health care team:

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Pharmacist Drug Adherence Work-up Tool (DRAW)



Pharmacist Drug Adherence Work-up Tool (DRAW®)



PATIENT INFO: Name _____ Age _____ Male Female METHOD OF WORK-UP: In Person Over the Phone

Directions: Choose **four** of the patient's medications where adherence may be a problem. For each medication, ask each question, and **check the circle for a "YES" response**. For each YES, consider the suggested actions using the guides on the next page. Take action and document it in the space provided.

Pharmacist initials _____ Date of work-up _____ How long did this DRAW work-up take? _____ (minutes)

PATIENT INTERVIEW	YES	SUGGESTED ACTIONS	ACTION TAKEN OR PLAN
1. Please tell me how you take your medication every day.	<input type="radio"/> N/A	Verify adherence; Identify any discrepancies; Add to their knowledge	
2. Do you feel like you have too many medications or too many doses per day?	<input type="radio"/>	Reduce number of meds per day by stopping/ changing medications; Simplify regimen	A C D
3. Do you sometimes forget to take your medication on routine days?	<input type="radio"/>	Adherence aid, alarm or specialized packaging; Med calendar; Memory aid; Rule out anticholinergic meds	A E
4. Do you forget on non-routine days such as weekends or when traveling?	<input type="radio"/>		
5. Are you concerned that your medication is not helping you?	<input type="radio"/>	Patient education; Guided counseling	B C
6. Do you feel that you do not need this medication?	<input type="radio"/>		
7. Have you had any side effects?	<input type="radio"/>	Guided counseling; Switch medications; Symptom management; Adjust regimen	B C
8. Are you concerned about side effects?	<input type="radio"/>		
9. Is the cost of this medication too much?	<input type="radio"/>	Switch to less costly medication; cost reduction strategy	D
PHARMACIST:			
10. At any time during this interview, did you sense an issue about decreased cognitive function?	<input type="radio"/>	Rule out anticholinergics; Discuss with other area providers; Referral to assistance resource; Recommend or support medication assistance including aids and/or caregivers	A E
11. Is there a limitation on instrumental activities of daily living to affect adherence and/or use of adherence aids?	<input type="radio"/>		
FOLLOW-UP:			
• If any non-adherence issue exists, schedule a follow-up.	<input type="radio"/>	Plan a follow-up; Discuss at next refill, follow-up phone call, face-to-face visit	F

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v8.0 data LS 7-11



Pharmacist Drug Adherence Work-up Tool (DRAW®)



<p>A</p> <p>Reminder tools, adherence aids or alarms range from helping the patient set a cell phone alarm to an automated medication dispensing machine. Aids typically organize, prompt or both. To view a wide range of compliance aids, go to www.epill.com.</p> <ul style="list-style-type: none"> Use specialized organizers, such as the day/time pill containers; Use of special blister packs if available; Institute a medication calendar if patient can and will use it. 	<p>Simplifying regimen includes:</p> <ol style="list-style-type: none"> Using long acting drugs where possible Reducing number of medications
<p>B</p> <p>Patient education addresses any identified knowledge deficiencies. Refrain from reiterating that their physician ordered it. Positive reinforcement of the benefits sounds better than being told about the negative outcomes from non-adherence.</p>	<p>Guided counseling addresses concerns about the effectiveness or necessity of the medication.</p> <ul style="list-style-type: none"> Helping a person resolve their medication issues requires you to listen well and understand their concerns in order to work with the patient. Use open-ended questions to understand their concerns and motivations. Example: Ask, "On a scale of 1 to 10, 10 being the most important, how important is it that you take this medication?" If the score is low, a follow-up question could be, "What can I do to help you raise your score to a 9 or 10?" Upper range is used to induce a dialogue with patient.
<p>C</p>	<p>Listen for indicators of the patient's DESIRE, their ABILITY, their REASONS, and their NEED to make changes. Also listen for their COMMITMENT and TAKING STEPS to make changes. When you hear these, they are motivators or actions to encourage.</p> <ul style="list-style-type: none"> For more information, see www.motivationalinterview.org. <p>Symptom management:</p> <ul style="list-style-type: none"> Consider if the symptoms are consistent with side effects of medications the patient is taking. Consider if the symptoms need to be treated or if there is a need to make a change in treatment. For memory decline, refer to section E.
<p>D</p> <p>Cost reduction strategies:</p> <ul style="list-style-type: none"> Reducing number of medications Use of combination drugs when possible Tablet splitting Generic substitution Therapeutic interchange 	<p>Anticholinergics: Consider whether or not: 1) anticholinergics could be contributing to cognitive memory decline, 2) any cholinesterase inhibitors are being counteracted by anticholinergics. Consider a substitute for the anticholinergic medication and recommend physician/patient resolution.</p> <p>Instrumental activities of daily living (IADL): Consider if the patient is able to prepare their meals, phone for refills, or use an adherence aid without assistance. Consider any visual restrictions, quality of hearing, as well as their dexterity when considering the type of compliance aid. The ability to recognize the correct medication is essential. A caregiver may need to implement one or more aids. Maintaining a current list of local and/or best available resources is recommended.</p>
<p>E</p> <p>Cognitive issues: Patient may require additional assistance from alternative care givers such as a competent relative, visiting nurse, assisted living, other community resources that provide assistance for daily activities in order to maintain medication regimen. Action options include 1) referral to a geriatric assessment unit, 2) discussion of available options with other area providers with appropriate referral to a local resource. Maintaining a current list of local and/or best available resources is recommended.</p>	<p>F</p> <p>Follow-up: Adherence interventions require a follow-up visit with your patient to verify ease of use, usefulness and effectiveness of the intervention method(s) employed.</p>

ABOUT THE PATIENT

Hypertension Awareness Survey

Since starting this program:		
Do you feel like you have too many medications or too many doses per day?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Do you sometimes forget to take your medications on routine days?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Do you forget to take your medications on non-routine days such as weekends or when traveling?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Are you concerned your medication is not helping you?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Do you feel you do not need this medication?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Have you had any side effects?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Are you concerned about side effects?	<input type="checkbox"/> No	<input type="checkbox"/> Yes
Is the cost of the medication too much?	<input type="checkbox"/> No	<input type="checkbox"/> Yes

	Strongly Disagree				Strongly Agree
I have an extremely strong background on how lifestyle affects my blood pressure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I have an extremely limited background on the complications of high blood pressure.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Which are complications of high blood pressure?					
	How sure are you of your selection?				
Select all that apply ↓	Extremely <u>not</u> confident it dose				Extremely confident it dose
<input type="checkbox"/> Stroke	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Heart Attack	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Asthma	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Blindness	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Kidney Damage	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Diabetes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Sexual Dysfunction	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ABOUT THE PATIENT

Which of the following affect blood pressure?					
	How sure are you of your selection?				
Select all that apply ↓	Extremely <u>not</u> confident it dose				Extremely confident it dose
<input type="checkbox"/> Diet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Weather	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Calcium	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Alcohol	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Salt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Tobacco	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Vaccinations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Exercise	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Any additional comments:

ABOUT THE PATIENT

Patient Satisfaction Survey

Name: _____

Date: _____

Program ID #: _____

Provider name: _____

Please answer every question. Your responses will help us improve this program. Choose one answer that best represents your response. Thank you for your time and participation.

Please rate the program's performance in the following areas:	Excellent 5	4	Average 3	2	Poor 1
Professional appearance of the provider					
Appearance of the meeting area					
System for scheduling your appointment					
The provider's interest in your health					
How well the provider helps you manage your medications					
How well the provider explains possible side effects					
The provider's efforts to solve problems that you have with your medications					
The responsibility that the provider assumes for your drug therapy					
Ability of the provider to answer your questions about your medications					
Ability of the provider to answer your questions about your health problems					
The provider's efforts to help you improve your health or stay healthy					
The program services overall					
Ability of the provider to see you at your scheduled time					
Courtesy and professionalism of the staff					
Follow-up after the appointment					
The educational materials provided					
The program website					

If you answered "poor" (1-2) for any of the above items, please comment below:

Appendix

Commonly Used Screenings, Diagnostics and Laboratory Tests and Procedures

Exam/Test	Recommended Frequency	Goal	Clinical Use
Blood Pressure	At Every Visit	Patients 18-59 or 60 and older <u>with</u> chronic medical conditions (Ex. Diabetes) <u>Less than 140/90mmHg</u>	Used to evaluate the effectiveness and safety of antihypertensive drugs
		Patients 60 and older <u>without</u> chronic medical conditions <u>Less than 150/90mmHg</u>	
Pulse	At Every Visit	80-100 bpm	Used to evaluate the effectiveness and safety of antihypertensive drugs

ABOUT THE PATIENT

About the Patient Clinical Support

North Dakota Pharmacy Service Corporation

Mike Schwab, Executive Vice President

1641 Capitol Way

Bismarck, ND 58501-5600

Phone: 701-258-4968

Fax: 701-258-9312

Email: mschwab@nodakpharmacy.net

Web: www.nodakpharmacy.net

Questions related to clinical guidelines or direct patient care:

Dr. Wendy Brown, Pharm.D., PA-C, AE-C

118 N Sudro Hall

NDSU Dept. 2660

PO Box 6050

Fargo, ND 58108-6050

Phone: 701-231-6685

Fax: 701-231-7606

Email: wbrown@aboutthepatient.net

Web: www.aboutthepatient.net

Questions related to HIP program requirement/eligibility or documentation and/or support for MTM Express:

Heather Sparrow, Program Director

Toll free: 1-888-326-4657

Fax: 701-231-7606

Email: hsparrow@aboutthepatient.net

Web: www.aboutthepatient.net

References

1. Medication Therapy Monument in Pharmacy Practice: Core Elements of an MTM Service Model Version 2.0. <http://www.accp.com/docs/positions/misc/coreelements.pdf>. Accessed June 5, 2013.
2. Medication Therapy Management. <http://www.cms.gov/Medicare/Prescription-Drug-Coverage/PrescriptionDrugCovContra/MTM.html>. Accessed June 5, 2013.
3. Team Up. Pressure Down. Million Hearts. <http://millionhearts.hhs.gov/resources/teamup pressuredown.html>
4. 2014 Evidence-Based Guidelines for the Management of High Blood Pressure in Adults Report from the Panel Members Appointed to the Eighth Joint National Committee (JNC 8). *JAMA*. 2014; 311(5):507-520. doi:10.1001/jama.2013.284427. <http://jama.jamanetwork.com/article.aspx?articleid=1791497>
5. Improving Hypertension control. <http://www.ncqa.org/PublicationsProducts/OtherProducts/QualityProfiles/FocusonCardiovascularDisease/ImprovingHypertensionControl.aspx>
6. Self-Measured Blood Pressure Monitoring. Million Hearts. http://millionhearts.hhs.gov/Docs/MH_SMBP.pdf



**North Dakota
Public Employees Retirement System**
400 East Broadway, Suite 505 • Box 1657
Bismarck, North Dakota 58502-1657

Sparb Collins
Executive Director
(701) 328-3900
1-800-803-7377

FAX: (701) 328-3920 • EMAIL: NDPERS-info@nd.gov • www.nd.gov/ndpers

Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 8, 2015
SUBJECT: Sanford Health Plan bWell Program

At the last Board meeting we discussed the wellness portal. At that time the Board requested a presentation on the Sanford bWell site. They will be at the next meeting to give you an overview of the site and answer any questions you may have.



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FAX: (701) 328-3920 • EMAIL: NDPERS-info@nd.gov • www.nd.gov/ndpers

Memorandum

TO: NDPERS Board

FROM: Kathy

DATE: July 9, 2015

SUBJECT: Tobacco Cessation Grant Program Renewal

The Department of Health has approved the grant to continue the Tobacco Cessation Program for State of North Dakota employees. Traditionally, the award has been for both years of the biennium. This award is for one year from July 1, 2015 through June 30, 2016 in the amount of \$35,000. The reasons for the change are as follows:

- Change in vendor from BCBS to Sanford Health Plan.
- Program changes to include:
 - Implementing a debit card for eligible expenses.
 - Sanford Health Plan will be assuming, from the Department of Health, the responsibility for promotion and marketing of the program.

Department of Health representatives felt that they would like the opportunity to assess the effect of the above change after one-year rather than lock in for a 2-year period for \$70,000.

A copy of the Notice of Grant Award as well as the Requirements Addendum and Grantee Assurances is included for your information.



NOTICE OF GRANT AWARD
NORTH DAKOTA DEPARTMENT OF HEALTH
 SFN 53771 (2-2011)

North Dakota Department of Health
 600 East Boulevard Avenue—Dept 301
 Bismarck, ND 58505-0200

Grant Number G15.052	CFDA Number Not applicable	Grant Award Period From: 7/1/2015	Through: 6/30/2016
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This Notice of Grant Award is not effective and expenditures related to this Notice of Grant Award should not be incurred until all parties have signed this document.

Title of Project/Program State Employee Cessation Program		Health Department Grant Code 4571 HL 124817 01	
Grantee Name Sanford Health Plan		Program Director Neil Charvat	
Address 300 Cherapa Place, Suite 201		Address 600 E. Boulevard Ave, Dept. 301	
City Sioux Falls	State SD	ZIP Code 57103	City Bismarck
			State ND
			ZIP Code 58505
Contact Name Michael P. Crandell, MD		Telephone Number 605-328-6834	Contact Name Kara Hickel
			Telephone Number 701.328.3419

Financial Information	Dept of Health Cost Share	Grantee Cost Share	Total Project/Program Costs
Amount of Financial Assistance	\$35,000	\$0	\$35,000
Previous Funds Awarded	\$0	\$0	\$0
Total Funds Awarded to Date	\$35,000	\$0	\$35,000

Scope of Service:

The Grantee, on behalf of North Dakota Public Employees Retirement System (NDPERS), will administer a tobacco cessation program for state employees or their dependents. Counseling is provided through NDQuits or the cessation providers as approved by the Division of Chronic Disease. Grantee will use grant funds in accordance with the Grantee's proposal and the Grantee's budget as approved by the Division of Chronic Disease.

Reporting Requirements:

Grantee will submit written progress reports on results and participation in the tobacco cessation program for each six (6) month period by January 15, 2016 and July 15, 2016.
 Expenditure reports must be submitted quarterly. A monthly expenditure report may be submitted. The final expenditure report for the period ending June 30, 2016 must be received by July 15, 2016.
 Reimbursement will be processed upon Department approval of progress reports and expenditure reports.

Special Conditions:

Administrative costs are limited to 9 percent as mutually agreed upon by both parties.

This Notice of Grant Award is subject to the terms and conditions incorporated either directly or by reference in the following: (1) Requirements Addendum and Grantee Assurances for Notice of Grant Awards issued by North Dakota Department of Health as signed by Grantee for the period July 1, 2015 to June 30, 2017 [Accounting Use Only Requirements Received] (2) applicable Federal and State regulations.

Evidence of Grantee's Acceptance		Evidence of Departmental Acceptance	
Signature	Date 7/7/2015	Signature	Date
Typed Name and Title of Authorized Representative Michael P. Crandell, MD Chief Medical Officer, Sanford Health Plan		Typed Name and Title of Authorized Representative Krista Fremming, Director, Division of Chronic Disease	
Signature	Date	Signature	Date
Typed Name and Title of Authorized Representative		Typed Name and Title of Authorized Representative Arvy Smith, Deputy State Health Officer	

Grantee: Attachments if referenced in the scope of service must be returned with the signed Notice of Grant Award. If you did not receive attachments as indicated in the scope of service, please contact the Program Director identified above.

**REQUIREMENTS ADDENDUM AND GRANTEE ASSURANCES FOR ALL NOTICE OF GRANT AWARDS
BETWEEN STATE OF NORTH DAKOTA ACTING THROUGH ITS
NORTH DAKOTA DEPARTMENT OF HEALTH (Grantor) AND
SANFORD HEALTH PLAN (Grantee)
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016**

SECTION ONE: REQUIREMENTS ADDENDUM

1. GRANTEE'S UNDERSTANDING OF TERM OF FUNDING

Grantee understands that this grant is a one-time grant, and acknowledges that it has received no assurances that this grant may be extended beyond its expiration date.

2. AUTHORITY TO CONTRACT

Grantee may not contract for or on behalf of, or incur obligations on behalf of, Grantor. Grantee may subcontract with qualified providers of services, provided that any subcontract acknowledges the binding nature of this grant and incorporates this grant, together with its attachments as appropriate. Grantee agrees to be solely responsible for the performance of any subcontractor. Grantee may not assign or otherwise transfer or delegate any right or duty without Grantor's express written consent.

3. INDEPENDENT ENTITY

Grantee shall perform as an independent entity under this grant. Grantee, its employees, agents or representatives are not employees of Grantor for any purpose, including the application of the Social Security Act, the Fair Labor Standards Act, the Federal Insurance Contribution Act, the Federal Unemployment Act, the North Dakota Unemployment Compensation Law and the North Dakota Workforce Safety and Insurance Act. No part of this grant may be construed to represent the creation of an employer/employee relationship between Grantor and Grantee. Grantee will retain sole and absolute discretion in the judgment of the manner and means of carrying out Grantee's activities and responsibilities under this grant.

4. STATE AUDIT REQUIREMENTS

All records, regardless of physical form, and the accounting practices and procedures of the Grantee relevant to this grant are subject to examination by the North Dakota Department of Health, North Dakota State Auditor or the Auditor's designee.

5. RETENTION OF RECORDS

Grantee agrees to retain financial records for three years from the date of submission of the final expenditure report or if subject to audit, from the date the audit is completed and closed, whichever occurs later. Grantee must provide Grantor, the federal government, and their duly authorized representatives access to the books, documents, papers, and records of Grantee that are pertinent to the services provided under this grant. Program Records must be maintained for a period of six years or until an audit is completed and closed, whichever comes first.

6. TERMINATION OF GRANT FOR CAUSE

Grantor by written notice of default to Grantee may terminate all or any part of this grant if:

- a) Grantee fails to provide services required by this contract within the time specified or any extension agreed to by Grantor; or
- b) Grantee fails to perform any of the other provisions of this contract, or so fails to pursue the work as to endanger performance of this contract in accordance with its terms.

The rights and remedies of Grantor provided in the above clause related to defaults by Grantee are not exclusive and are in addition to any other rights and remedies provided by law or under this grant.

7. TERMINATION FOR LACK OF FUNDING OR AUTHORITY

Grantor may terminate this grant effective upon delivery of written notice to Grantee or on any later date stated in the notice, if:

- a) Funding from federal, state, or other sources is not obtained and continued at levels sufficient to allow for purchase of the services or supplies in the indicated quantities or term. The grant may be modified by mutual consent of the parties in writing to accommodate a reduction in funds.
- b) Federal or state laws or rules are modified or interpreted in a way that the services are no longer allowable or appropriate for purchase under this grant or are no longer eligible for the funding proposed for payments authorized by this grant.
- c) Any license, permit or certificate required by law or rule, or by the terms of this grant, is for any reason denied, revoked, suspended or not renewed.

Any termination of this grant under this section is without prejudice to any obligations or liabilities of either party already accrued prior to termination.

8. TERMINATION WITHOUT CAUSE

This grant may be terminated by mutual consent of both parties, or by either party upon 30-days written notice.

9. DELAY OR DEFAULT FORCE MAJEURE

Grantee shall not be held responsible for delay or default caused by fire, riot, acts of God or war if the event is beyond Grantee's reasonable control and Grantee gives notice to Grantor immediately upon occurrence of the event that caused, or is reasonably expected to cause, the delay or default.

10. NOTICE

Any notice or other communication required under this grant must be given by registered or certified mail and is complete on the date mailed when addressed to the parties at the following addresses:

Sanford Health Plan 300 Cherapa Place, Suite 201 Sioux Falls, SD 57103	or	North Dakota Department of Health Division of Accounting 600 East Boulevard Ave-Dept 301 Bismarck, ND 58505-0200
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Notice provided under this provision does not meet the notice requirements for monetary claims against the Grantor found at North Dakota Century Code § 32-12.2-04.

11. INTEGRATION, MODIFICATION, AND SEVERABILITY

This grant constitutes the entire agreement between the Grantee and Grantor. There are no understandings, agreements, or representations, oral or written, not specified within this grant. No alteration, amendment, or modification of this grant is effective unless it is reduced to writing, signed by the parties, and attached to the grant. If any term of this grant is declared by a court having jurisdiction to be illegal or unenforceable, the validity of the remaining terms will not be affected and, if possible, the rights and obligations of the parties are to be construed and enforced as if the grant does not contain the illegal or unenforceable item.

12. COLLATERAL CONTRACTS

If any inconsistency exists between this grant and other provisions of collateral contractual agreements that are made a part of this grant by reference or otherwise, the provisions of this grant control.

13. ASSIGNMENT

Neither party may assign this grant or the party's rights under this grant without the written approval of the other party. Approval to assign may not be unreasonably withheld. This grant is equally binding on the respective parties and their successors and assigns.

14. WORK PRODUCT, EQUIPMENT AND MATERIALS

All work product, equipment or materials created or purchased under this grant belong to Grantor and must be delivered to Grantor at Grantor's request upon expiration or termination of this grant. Grantee agrees that all materials prepared under this grant are "works for hire" within the meaning of the copyright laws of the United States and assigns to Grantor all rights and interests Grantee may have in the materials it prepares under this grant, including any right to derivative use of the material. Grantee shall execute all necessary documents to enable Grantor to protect its rights under this section. Grantor must provide written approval of Grantee's use of work product or materials for purposes outside the scope of this grant.

15. COMPLIANCE WITH PUBLIC RECORDS LAWS

Grantee understands that, except for disclosures prohibited in this grant, Grantor must disclose to the public upon request any records it receives from Grantee. Grantee further understands that any records obtained or generated by Grantee under this grant, except for records that are confidential under this grant, may be open to the public upon request under certain circumstances under North Dakota open records law. Grantee agrees to contact Grantor immediately upon receiving a request for information under the open records law and to comply with Grantor's instructions on how to respond to the request.

16. CONFIDENTIALITY

Grantee agrees not to use or disclose any information it receives from Grantor under this grant that Grantor has previously identified as confidential or exempt from mandatory public disclosure except as necessary to carry out the purposes of this grant, or as authorized by state or federal laws, or as authorized in advance by Grantor. Grantor agrees not to disclose any information it receives from Grantee that Grantee has previously identified as confidential and that Grantor determines in its sole discretion is protected from mandatory public disclosure under a specific exception to the North Dakota open records law, N.D.C.C. § 44-04-18. Any protected health information subject to N.D.C.C. § 23-01.3 or personal health information subject to federal HIPAA regulations may only be released as authorized by those laws. The duty of Grantee and Grantor to maintain confidentiality of information under this section continues beyond the term of this contract, or any extensions or renewals of it.

Grantee and Grantor are both independently responsible under the North Dakota open records law. Except for information that is confidential under state or federal law or otherwise exempt from the North Dakota open records law, Grantee and Grantor must disclose to the public upon request any records received from each other. Grantee and Grantor agree to contact the other immediately upon receiving a request for such information under state or federal law.

17. ATTORNEY FEES

If a lawsuit is filed by Grantor to obtain performance due under this grant, and Grantor is the prevailing party, Grantee shall pay Grantor's reasonable attorney fees and costs in connection with the lawsuit, except when prohibited by N.D.C.C. § 28-26-04.

18. ALTERNATIVE DISPUTE RESOLUTION – JURY TRIAL

Grantor does not agree to binding arbitration, mediation, or any other form of mandatory alternative dispute resolution. The parties may enforce their rights and remedies in judicial proceedings. Grantor does not waive any right to a jury trial.

19. APPLICABLE LAW AND VENUE

This grant is governed by and construed in accordance with the laws of the State of North Dakota. Any action to enforce this grant must be adjudicated exclusively in the state District Court of Burleigh County, North Dakota.

20. SPECIAL CONDITIONS

Grantee shall meet all applicable special conditions as specified in the notice of grant award.

21. NONDISCRIMINATION AND COMPLIANCE WITH LAWS

Grantee shall comply with all laws, rules, regulations and policies, including those relating to nondiscrimination, accessibility and civil rights. Grantee shall timely file all required reports, make required payroll deductions, and timely pay all taxes and premiums owed, including sales and use taxes and unemployment compensation and workers' compensation premiums. Grantee also shall have and keep current at all times during the term of this grant all licenses and permits required by law.

22. LIMITATIONS ON APPROPRIATIONS AND SPENDING AUTHORITY

Continuation of this grant beyond June 30 of any odd numbered year is contingent on continued legislative appropriation of funds for the purposes of this grant. If those appropriations are not forthcoming, Grantor will notify Grantee as soon as possible and the grant will terminate on June 30 of that year. Grantor will neither be penalized nor incur any liability because of termination of the grant as provided above.

23. SPOILIATION-NOTICE OF POTENTIAL CLAIMS

Grantee agrees to promptly notify Grantor of all potential claims that arise or result from this award. Grantee shall also take all reasonable steps to preserve all physical evidence and information that may be relevant to the circumstances surrounding a potential claim, while maintaining public safety, and grants to Grantor the opportunity to review and inspect the evidence, including the scene of an accident.

24. EVALUATION

Grantor shall, throughout the effective dates on the contract, conduct an ongoing evaluation of Grantee's performance in carrying out the Scope of Service in the award. Compliance with Contract Requirements and Assurances will also be monitored. Such evaluation may include periodic site visits by Grantor representatives to review progress made by Grantee in accomplishing stated goals and objectives.

SECTION TWO: GRANTEE ASSURANCES

25. ASSURANCES

In connection with furnishing supplies or performing work under this grant, persons who contract with or receive funds to provide services to Grantor are obligated and agree to comply with all local, state, and federal laws, regulations and executive orders related to the performance of this grant including the following:

- a) Fair Labor Standards Act, Equal Pay Act of 1963,
- b) Titles VI and VII of the Civil Rights Act of 1964,
- c) Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency,
- d) Age Discrimination Employment Act of 1967,
- e) Age Discrimination Act of 1975,
- f) Drug-free Workplace Act of 1988,
- g) Americans with Disabilities Act of 1990,
- h) Pro-Children Act of 1994,
- i) EO 13279 Federal Leadership on Reducing Text Messaging while Driving,
- j) 45 C.F.R. Part 74, 87, 92 and 96 (EO 13513) Equal Protection of the Laws for Faith-Based and Community Organizations,
- k) Section 504 of the Rehabilitation Act of 1973,
- l) Executive Order 13043 Increasing Seat Belt Use in the United States,
- m) Hatch Act (5 U.S.C. 1501-1508 and 7324-7328)
- n) Violence Against Women Reauthorization Act of 2013 (VAWA)

26. APPLICABLE COSTS

Unless otherwise authorized by federal law, the charges to be made by Grantee do not include costs financed by federal monies other than those generated by this grant.

27. DEBARMENT/SUSPENSION

By signing this grant, Grantee certifies that neither Grantee, Subcontractor, nor their principals, are presently debarred, declared ineligible, or voluntarily excluded from participation in transactions with State or Federal Government by any Department or Agency of the State or Federal Government.

28. APPROVED VENDOR

Grantee must be an approved vendor with the Office of Management and Budget within the State of North Dakota as required by N.D.C.C. § 54-44.4-09.

29. RESTRICTIONS FOR LOBBYING

Grantee assures that:

- a) No federal funds from this agreement will be paid by for on behalf of Grantee, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any federal contract; the making of any federal grant, the making of any federal loan, the entering of any cooperative agreement; or the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement. If any grant funds other than federal funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan or cooperative agreement, Grantee agrees to complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions.
- b) Grantee shall require that the language of the Grantee Assurances in this Attachment be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall comply with these Grantee Assurances.
- c) Public Law No.104-208, Section 503 expressly prohibits the use of appropriated funds for indirect or "grass roots" lobbying efforts that are designed to support or defeat legislation pending before state legislatures. No part of any appropriation contained in this Act shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, radio, television, or video presentation designed to support or defeat legislation pending before the Congress, except in presentation to the Congress or any state legislative body itself.

Governmental entities are prohibited by law from lobbying. Activities designed to influence action in regard to a particular piece of pending state or federal legislation are considered lobbying. That includes lobbying for or against pending legislation, as well as indirect or "grass roots" lobbying efforts that are directed at inducing the public to contact their elected representatives to urge support of, or opposition to, pending legislation.

The North Dakota attorney general has determined that governmental entities may provide the public with neutral factual information but may not, without express legislative authority, expend public funds for the purpose of influencing the result of an election issue, including initiated measures.

No part of any funding may be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence election issues or pending legislation.

30. SMOKE FREE

The Grantee will provide a smoke-free workplace and promote the nonuse of tobacco products in areas including office space, conference or meeting rooms, corridors, stairways, lobbies, rest rooms, cafeterias and other public space.

31. ENERGY AND ENVIRONMENTAL CONSERVATION

Grantee must give preference, to the extent practicable and economically feasible, to products and services that conserve natural resources and protect the environment and are energy efficient. (40CFR 30.44(a)).

32. RESOURCE CONSERVATION AND RECOVERY ACT

Section 6002 of the Resource Conservation and Recovery Act requires preference be given in procurement programs to the purchase of specific products containing recycled materials pursuant to the Environmental Protection Agency guidelines (40CFR Parts 247).

33. EQUIPMENT

Subject to the obligations and conditions set forth in 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart D, §200.313, title to equipment acquired under a grant will vest upon acquisition in the Grantee.

34. FEDERAL AUDIT REQUIREMENTS

Grantee agrees to keep financial records necessary to fully disclose the complete financial status of the grant. Grantee must submit documentation supporting request for reimbursement for review by Grantor or its agents, upon request. If Grantee has expended federal funds (when considering all sources) during Grantee's fiscal year at the amount specified in 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Additionally, Grantee agrees to spend all federal assistance received from Grantor in accordance with applicable laws and regulations such as but not limited to 2 CFR, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, which is made a part of this grant by reference here.

**GRANTEE CERTIFICATIONS FOR REQUIREMENTS ADDENDUM (SECTION ONE) AND GRANTEE ASSURANCES
(SECTION TWO) FOR ALL NOTICE OF GRANT AWARDS
FOR THE PERIOD JULY 1, 2015 THROUGH JUNE 30, 2016**

I hereby certify that our organization/agency has agreed upon the conditions of the Requirements Addendum and Grantee Assurances applicable to funding received through all grants issued by the Grantor and will ensure all program managers are aware of and will comply with the requirements.

I certify that if my organization/agency receives \$500,000 or more in total Federal dollars from all sources during the fiscal year, the audit requirements of OMB Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" will be met and a copy of the A133 audit upon its completion will be submitted to the State.

I certify that the person(s) responsible for authorizing, expending or accounting for grant funds will be provided access to the circulars and grant requirements as specified in Section 34 of the Grantee Assurances.

If my organization/agency has grant(s) in place that extend past June 30, 2016, I agree that this Requirements Addendum and Grantee Assurances will become a part of the grant(s).

Agency/Organization (Grantee): Sanford Health Plan		
Name and Title: Michael Crandell, MD, Chief Medical Officer		
Address: PO Box 91110		
City: Sioux Falls	State: SD	9 Digit Zip Code: 57109-1110
DUNS Number: 018263272	Federal Taxpayer Identification Number: 91-1842494	
Signature:		Date: 7/7/2015

Please return completed form with award.



**North Dakota
Public Employees Retirement System**
400 East Broadway, Suite 505 • Box 1657
Bismarck, North Dakota 58502-1657

Sparb Collins
Executive Director
(701) 328-3900
1-800-803-7377

FAX: (701) 328-3920 • EMAIL: NDPERS-info@nd.gov • www.nd.gov/ndpers

Memorandum

TO: NDPERS Board

FROM: Sparb

DATE: July 8, 2015

SUBJECT: Exhibits to the Administrative Services Agreement

Included, for your review, are the Exhibits which become part of the Administrative Services Agreement with Sanford Health Plan:

- Exhibit A, Certificates of Insurance (included in May Board book)
- Exhibit B, Health Plan Performance Guarantees
- Exhibit C, Premium Rate Structure Table
- Exhibit D, Illustration of the NDPERS Settlement Process
- Exhibit E, Pharmacy Disease Management Program Obligations
- Exhibit F, Tobacco Cessation Program Obligations
- Exhibit G, Wellness Benefit Program Obligations
- Exhibit H, Business Associate Agreement

We are available to answer any questions.

Exhibit B

Health Plan Performance Guarantees

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for July 1, 2015 - December 31, 2015

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	11	1 Medicare only	\$183.76	\$77.90	\$261.66	\$2.80	\$180.96	\$77.90	\$180.96	\$2.80	\$261.66
42	11	2 Medicare only	\$364.42	\$155.80	\$520.22	\$2.80	\$361.62	\$155.80	\$361.62	\$2.80	\$520.22
50	11	3 Medicare only	\$545.68	\$233.70	\$779.38	\$2.80	\$542.88	\$233.70	\$542.88	\$2.80	\$779.38
51	11	4 Medicare only	\$726.64	\$311.60	\$1,038.24	\$2.80	\$723.84	\$311.60	\$723.84	\$2.80	\$1,038.24
43	11	1 Medicare+Others	\$621.44	\$77.90	\$699.34	\$2.80	\$618.64	\$77.90	\$618.64	\$2.80	\$699.34
49	11	2 Medicare+Others	\$802.10	\$155.80	\$957.90	\$2.80	\$799.30	\$155.80	\$799.30	\$2.80	\$957.90
55	11	3 Medicare+Others	\$983.36	\$233.70	\$1,217.06	\$2.80	\$980.56	\$233.70	\$980.56	\$2.80	\$1,217.06
58	11	4 Medicare+Others	\$1,164.32	\$311.60	\$1,475.92	\$2.80	\$1,161.52	\$311.60	\$1,161.52	\$2.80	\$1,475.92
98	11	Single NM Dep GF Status	\$437.68		\$437.68		\$437.68		\$437.68		\$437.68
99	11	Family NM Dep GF Status	\$437.68		\$437.68		\$437.68		\$437.68		\$437.68
44	11	Part A Single	\$461.02	\$77.90	\$538.92	\$2.80	\$458.22	\$77.90	\$458.22	\$2.80	\$538.92
Grandfathered Rates											
42	14	2 Medicare only	\$364.46	\$155.80	\$520.26	\$2.80	\$361.66	\$155.80	\$361.66	\$2.80	\$520.26
50	14	3 Medicare only	\$387.50	\$233.70	\$621.20	\$2.80	\$384.70	\$233.70	\$384.70	\$2.80	\$621.20
51	14	4 Medicare only	\$237.84	\$311.60	\$549.44	\$2.80	\$235.04	\$311.60	\$235.04	\$2.80	\$549.44
49	14	2 Medicare+Others	\$575.12	\$155.80	\$730.92	\$2.80	\$572.32	\$155.80	\$572.32	\$2.80	\$730.92
98	14	Single NM Dep GF Status	\$210.66		\$210.66		\$210.66		\$210.66		\$210.66
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	11	Single	\$440.48		\$440.48	\$2.80	\$437.68		\$437.68	\$11.60	\$449.28
31	11	Family	\$621.14		\$621.14	\$2.80	\$618.34		\$618.34	\$15.22	\$633.56
GF Non-Medicare Retiree											
21	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for July 1, 2015 - December 31, 2015

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF State Contracts with Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	2	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$2.80	\$1,130.22
COBRA											
4	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$2.80	\$544.28
7	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$2.80	\$1,311.74
NGF State Contracts with Wellness Program											
Active HDHP											
1-3	17	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$143.34	\$1,130.22
COBRA HDHP											
4	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$2.80	\$474.34
7	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$2.80	\$1,142.50
GF State Contracts w/o Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	1	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$14.10	\$1,141.52
COBRA											
4	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$7.54	\$549.02
7	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$14.22	\$1,323.16
NGF State Contracts w/o Wellness Program											
Active HDHP											
1-3	16	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$154.64	\$1,141.52
COBRA HDHP											
4	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$7.54	\$479.08
7	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$14.22	\$1,153.92

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for July 1, 2015 - December 31, 2015

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$2.80	\$581.48
2	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$2.80	\$1,404.84
COBRA											
4	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$8.60	\$587.28
2	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$16.84	\$1,418.88
COBRA											
4	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
NGF Political Subdivision Rates with Wellness Program											
Active											
1	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$2.80	\$590.32
2	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$2.80	\$1,426.20
COBRA											
4	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$2.80	\$521.10
2	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$2.80	\$1,258.98
COBRA HDHP											
4	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$8.00	\$595.52
2	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$15.38	\$1,438.78
COBRA											
4	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$8.00	\$526.30
2	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$15.38	\$1,271.56
COBRA HDHP											
4	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for July 1, 2015 - December 31, 2015**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	12	1 Medicare only	\$181.42	\$77.90	\$259.32	\$2.80	\$178.62	\$77.90	\$178.62	\$2.80	\$259.32
42	12	2 Medicare only	\$359.76	\$155.80	\$515.56	\$2.80	\$356.96	\$155.80	\$356.96	\$2.80	\$515.56
50	12	3 Medicare only	\$538.70	\$233.70	\$772.40	\$2.80	\$535.90	\$233.70	\$535.90	\$2.80	\$772.40
51	12	4 Medicare only	\$717.34	\$311.60	\$1,028.94	\$2.80	\$714.54	\$311.60	\$714.54	\$2.80	\$1,028.94
43	12	1 Medicare+Others	\$613.50	\$77.90	\$691.40	\$2.80	\$610.70	\$77.90	\$610.70	\$2.80	\$691.40
49	12	2 Medicare+Others	\$791.84	\$155.80	\$947.64	\$2.80	\$789.04	\$155.80	\$789.04	\$2.80	\$947.64
55	12	3 Medicare+Others	\$970.78	\$233.70	\$1,204.48	\$2.80	\$967.98	\$233.70	\$967.98	\$2.80	\$1,204.48
58	12	4 Medicare+Others	\$1,149.42	\$311.60	\$1,461.02	\$2.80	\$1,146.62	\$311.60	\$1,146.62	\$2.80	\$1,461.02
98	12	Single NM Dep GF Status	\$432.08		\$432.08		\$432.08		\$432.08		\$432.08
99	12	Family NM Dep GF Status	\$432.08		\$432.08		\$432.08		\$432.08		\$432.08
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	12	Single	\$434.88		\$434.88	\$2.80	\$432.08		\$432.08	\$11.50	\$443.58
31	12	Family	\$613.22		\$613.22	\$2.80	\$610.42		\$610.42	\$15.06	\$625.48
GF Non-Medicare Retiree											
21	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for July 1, 2015 - December 31, 2015**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	8	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$2.80	\$566.46
2	8	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$2.80	\$1,369.74
COBRA											
4	8	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$14.12	\$577.78
5	8	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$30.18	\$1,397.12
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	7	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$8.46	\$572.12
2	7	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$16.50	\$1,383.44
COBRA											
4	7	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$14.12	\$577.78
5	7	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$30.18	\$1,397.12
NGF Political Subdivision Rates with Wellness Program											
Active											
1	28	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$2.80	\$575.06
2	28	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$2.80	\$1,389.28
COBRA											
4	28	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$14.30	\$586.56
5	28	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$30.58	\$1,417.06
Active HDHP											
1	30	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$2.80	\$507.16
2	30	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$2.80	\$1,225.34
COBRA HDHP											
4	30	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$12.94	\$517.30
5	30	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$27.30	\$1,249.84
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	27	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$7.86	\$580.12
2	27	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$15.04	\$1,401.52
COBRA											
4	27	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$14.30	\$586.56
5	27	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$30.58	\$1,417.06
Active HDHP											
1	29	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$7.86	\$512.22
2	29	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$15.04	\$1,237.58
COBRA HDHP											
4	29	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$12.94	\$517.30
5	29	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$27.30	\$1,249.84

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2016 -December 31, 2016

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	11	1 Medicare only	\$183.76	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
42	11	2 Medicare only	\$364.42	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	11	3 Medicare only	\$545.68	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	11	4 Medicare only	\$726.64	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
43	11	1 Medicare+Others	\$621.44	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	11	2 Medicare+Others	\$802.10	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
55	11	3 Medicare+Others	\$983.36	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
58	11	4 Medicare+Others	\$1,164.32	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	11	Single NM Dep GF Status	\$437.68		TBD		TBD		TBD		TBD
99	11	Family NM Dep GF Status	\$437.68		TBD		TBD		TBD		TBD
44	11	Part A Single	\$461.02	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
Grandfathered Rates											
42	14	2 Medicare only	\$364.46	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	14	3 Medicare only	\$387.50	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	14	4 Medicare only	\$237.84	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	14	2 Medicare+Others	\$575.12	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	14	Single NM Dep GF Status	\$210.66		TBD		TBD		TBD		TBD
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	11	Single	\$440.48		\$440.48	\$2.80	\$437.68		\$437.68	\$11.60	\$449.28
31	11	Family	\$621.14		\$621.14	\$2.80	\$618.34		\$618.34	\$15.22	\$633.56
GF Non-Medicare Retiree											
21	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2016 -December 31, 2016

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF State Contracts with Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	2	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$2.80	\$1,130.22
COBRA											
4	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$2.80	\$544.28
7	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$2.80	\$1,311.74
NGF State Contracts with Wellness Program											
Active HDHP											
1-3	17	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$143.34	\$1,130.22
COBRA HDHP											
4	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$2.80	\$474.34
7	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$2.80	\$1,142.50
GF State Contracts w/o Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	1	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$14.10	\$1,141.52
COBRA											
4	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$7.54	\$549.02
7	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$14.22	\$1,323.16
NGF State Contracts w/o Wellness Program											
Active HDHP											
1-3	16	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$154.64	\$1,141.52
COBRA HDHP											
4	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$7.54	\$479.08
7	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$14.22	\$1,153.92

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2016 -December 31, 2016

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$2.80	\$581.48
2	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$2.80	\$1,404.84
COBRA											
4	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$8.60	\$587.28
2	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$16.84	\$1,418.88
COBRA											
4	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
NGF Political Subdivision Rates with Wellness Program											
Active											
1	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$2.80	\$590.32
2	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$2.80	\$1,426.20
COBRA											
4	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$2.80	\$521.10
2	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$2.80	\$1,258.98
COBRA HDHP											
4	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$8.00	\$595.52
2	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$15.38	\$1,438.78
COBRA											
4	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$8.00	\$526.30
2	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$15.38	\$1,271.56
COBRA HDHP											
4	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16

JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for January 1, 2016 -June 30, 2016

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	12	1 Medicare only	\$181.42	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
42	12	2 Medicare only	\$359.76	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	12	3 Medicare only	\$538.70	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	12	4 Medicare only	\$717.34	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
43	12	1 Medicare+Others	\$613.50	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	12	2 Medicare+Others	\$791.84	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
55	12	3 Medicare+Others	\$970.78	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
58	12	4 Medicare+Others	\$1,149.42	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	12	Single NM Dep GF Status	\$432.08		TBD		TBD		TBD		TBD
99	12	Family NM Dep GF Status	\$432.08		TBD		TBD		TBD		TBD
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	12	Single	\$434.88		\$434.88	\$2.80	\$432.08		\$432.08	\$11.50	\$443.58
31	12	Family	\$613.22		\$613.22	\$2.80	\$610.42		\$610.42	\$15.06	\$625.48
GF Non-Medicare Retiree											
21	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for January 1, 2016 -June 30, 2016

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	8	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$2.80	\$566.46
2	8	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$2.80	\$1,369.74
COBRA											
4	8	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$14.12	\$577.78
5	8	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$30.18	\$1,397.12
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	7	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$8.46	\$572.12
2	7	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$16.50	\$1,383.44
COBRA											
4	7	Single			\$566.46	\$2.80	\$563.66		\$563.66	\$14.12	\$577.78
5	7	Family			\$1,369.74	\$2.80	\$1,366.94		\$1,366.94	\$30.18	\$1,397.12
NGF Political Subdivision Rates with Wellness Program											
Active											
1	28	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$2.80	\$575.06
2	28	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$2.80	\$1,389.28
COBRA											
4	28	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$14.30	\$586.56
5	28	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$30.58	\$1,417.06
Active HDHP											
1	30	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$2.80	\$507.16
2	30	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$2.80	\$1,225.34
COBRA HDHP											
4	30	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$12.94	\$517.30
5	30	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$27.30	\$1,249.84
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	27	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$7.86	\$580.12
2	27	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$15.04	\$1,401.52
COBRA											
4	27	Single			\$575.06	\$2.80	\$572.26		\$572.26	\$14.30	\$586.56
5	27	Family			\$1,389.28	\$2.80	\$1,386.48		\$1,386.48	\$30.58	\$1,417.06
Active HDHP											
1	29	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$7.86	\$512.22
2	29	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$15.04	\$1,237.58
COBRA HDHP											
4	29	Single			\$507.16	\$2.80	\$504.36		\$504.36	\$12.94	\$517.30
5	29	Family			\$1,225.34	\$2.80	\$1,222.54		\$1,222.54	\$27.30	\$1,249.84

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for July 1, 2016 -December 31, 2016**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	12	1 Medicare only	\$186.10	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
42	12	2 Medicare only	\$369.08	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	12	3 Medicare only	\$552.66	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	12	4 Medicare only	\$735.94	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
43	12	1 Medicare+Others	\$629.38	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	12	2 Medicare+Others	\$812.36	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
55	12	3 Medicare+Others	\$995.94	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
58	12	4 Medicare+Others	\$1,179.22	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	12	Single NM Dep GF Status	\$443.28		TBD		TBD		TBD		TBD
99	12	Family NM Dep GF Status	\$443.28		TBD		TBD		TBD		TBD
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	12	Single	\$446.08		\$446.08	\$2.80	\$443.28		\$443.28	\$11.72	\$455.00
31	12	Family	\$629.06		\$629.06	\$2.80	\$626.26		\$626.26	\$15.38	\$641.64
GF Non-Medicare Retiree											
21	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for July 1, 2016 -December 31, 2016**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	8	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$2.80	\$596.54
2	8	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$2.80	\$1,439.98
COBRA											
4	8	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$14.72	\$608.46
5	8	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$31.60	\$1,468.78
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	7	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$8.76	\$602.50
2	7	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$17.20	\$1,454.38
COBRA											
4	7	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$14.72	\$608.46
5	7	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$31.60	\$1,468.78
NGF Political Subdivision Rates with Wellness Program											
Active											
1	28	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$2.80	\$605.62
2	28	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$2.80	\$1,463.12
COBRA											
4	28	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$14.90	\$617.72
5	28	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$32.06	\$1,492.38
Active HDHP											
1	30	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$2.80	\$534.12
2	30	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$2.80	\$1,290.46
COBRA HDHP											
4	30	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$13.48	\$544.80
5	30	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$28.60	\$1,316.26
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	27	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$8.14	\$610.96
2	27	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$15.70	\$1,476.02
COBRA											
4	27	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$14.90	\$617.72
5	27	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$32.06	\$1,492.38
Active HDHP											
1	29	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$8.14	\$539.46
2	29	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$15.70	\$1,303.36
COBRA HDHP											
4	29	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$13.48	\$544.80
5	29	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$28.60	\$1,316.26

JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2017 - June 30, 2017

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	11	1 Medicare only	\$183.76	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
42	11	2 Medicare only	\$364.42	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	11	3 Medicare only	\$545.68	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	11	4 Medicare only	\$726.64	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
43	11	1 Medicare+Others	\$621.44	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	11	2 Medicare+Others	\$802.10	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
55	11	3 Medicare+Others	\$983.36	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
58	11	4 Medicare+Others	\$1,164.32	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	11	Single NM Dep GF Status	\$437.68		TBD		TBD		TBD		TBD
99	11	Family NM Dep GF Status	\$437.68		TBD		TBD		TBD		TBD
44	11	Part A Single	\$461.02	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
Grandfathered Rates											
42	14	2 Medicare only	\$364.46	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	14	3 Medicare only	\$387.50	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	14	4 Medicare only	\$237.84	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	14	2 Medicare+Others	\$575.12	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	14	Single NM Dep GF Status	\$210.66		TBD		TBD		TBD		TBD
GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)											
30	11	Single	\$440.48		\$440.48	\$2.80	\$437.68		\$437.68	\$11.60	\$449.28
31	11	Family	\$621.14		\$621.14	\$2.80	\$618.34		\$618.34	\$15.22	\$633.56
GF Non-Medicare Retiree											
21	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04
GF COBRA											
24	11	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	11	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	11	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

**JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2017 - June 30, 2017**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF State Contracts with Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	2	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$2.80	\$1,130.22
COBRA											
4	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	2	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$2.80	\$544.28
7	2	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$2.80	\$1,311.74
NGF State Contracts with Wellness Program											
Active HDHP											
1-3	17	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$143.34	\$1,130.22
COBRA HDHP											
4	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	17	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$2.80	\$474.34
7	17	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$2.80	\$1,142.50
GF State Contracts w/o Wellness Program											
Active			(Flat Single/Family Rate)								
1-3	1	S/F/Dual			\$1,130.22	\$2.80	\$1,127.42		\$1,127.42	\$14.10	\$1,141.52
COBRA											
4	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$13.68	\$555.16
5	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$29.02	\$1,337.96
Part-Time/Temporary/LOA											
6	1	Single			\$544.28	\$2.80	\$541.48		\$541.48	\$7.54	\$549.02
7	1	Family			\$1,311.74	\$2.80	\$1,308.94		\$1,308.94	\$14.22	\$1,323.16
NGF State Contracts w/o Wellness Program											
Active HDHP											
1-3	16	S/F/Dual			\$989.68	\$2.80	\$986.88		\$986.88	\$154.64	\$1,141.52
COBRA HDHP											
4	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$12.28	\$483.82
5	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$25.64	\$1,165.34
LOA HDHP											
6	16	Single			\$474.34	\$2.80	\$471.54		\$471.54	\$7.54	\$479.08
7	16	Family			\$1,142.50	\$2.80	\$1,139.70		\$1,139.70	\$14.22	\$1,153.92

**JULY 2015 NDPERS Health Rates
Rate Structure A
For Anyone Enrolled Prior to July 1, 2015
Rates for January 1, 2017 - June 30, 2017**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$2.80	\$581.48
2	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$2.80	\$1,404.84
COBRA											
4	4	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	4	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$8.60	\$587.28
2	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$16.84	\$1,418.88
COBRA											
4	3	Single			\$581.48	\$2.80	\$578.68		\$578.68	\$14.42	\$593.10
5	3	Family			\$1,404.84	\$2.80	\$1,402.04		\$1,402.04	\$30.90	\$1,432.94
NGF Political Subdivision Rates with Wellness Program											
Active											
1	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$2.80	\$590.32
2	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$2.80	\$1,426.20
COBRA											
4	24	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	24	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$2.80	\$521.10
2	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$2.80	\$1,258.98
COBRA HDHP											
4	26	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	26	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$8.00	\$595.52
2	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$15.38	\$1,438.78
COBRA											
4	23	Single			\$590.32	\$2.80	\$587.52		\$587.52	\$14.60	\$602.12
5	23	Family			\$1,426.20	\$2.80	\$1,423.40		\$1,423.40	\$31.32	\$1,454.72
Active HDHP											
1	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$8.00	\$526.30
2	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$15.38	\$1,271.56
COBRA HDHP											
4	25	Single			\$521.10	\$2.80	\$518.30		\$518.30	\$13.22	\$531.52
5	25	Family			\$1,258.98	\$2.80	\$1,256.18		\$1,256.18	\$27.98	\$1,284.16

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for January 1, 2017 - June 30, 2017**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
Medicare Retiree											
41	12	1 Medicare only	\$186.10	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
42	12	2 Medicare only	\$369.08	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
50	12	3 Medicare only	\$552.66	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
51	12	4 Medicare only	\$735.94	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
43	12	1 Medicare+Others	\$629.38	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
49	12	2 Medicare+Others	\$812.36	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
55	12	3 Medicare+Others	\$995.94	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
58	12	4 Medicare+Others	\$1,179.22	TBD	TBD	\$2.80	TBD	\$0.00	TBD	\$2.80	TBD
98	12	Single NM Dep GF Status	\$443.28		TBD		TBD		TBD		TBD
99	12	Family NM Dep GF Status	\$443.28		TBD		TBD		TBD		TBD

GF Medicare Retirees COBRA (for Non-Medicare dependents of Medicare Retirees)

30	12	Single	\$446.08		\$446.08	\$2.80	\$443.28		\$443.28	\$11.72	\$455.00
31	12	Family	\$629.06		\$629.06	\$2.80	\$626.26		\$626.26	\$15.38	\$641.64

GF Non-Medicare Retiree

21	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$2.80	\$816.42
22	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$2.80	\$1,632.84
23	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$2.80	\$2,041.04

GF COBRA

24	12	Single			\$816.42	\$2.80	\$813.62		\$813.62	\$19.12	\$832.74
25	12	Family			\$1,632.84	\$2.80	\$1,630.04		\$1,630.04	\$35.46	\$1,665.50
26	12	Family (3+)			\$2,041.04	\$2.80	\$2,038.24		\$2,038.24	\$43.62	\$2,081.86

**JULY 2015 NDPERS Health Rates
Rate Structure B
New Subscribers or Groups July 1, 2015 and After
Rates for January 1, 2017 - June 30, 2017**

Code	Struct	Description	Total Health Premiums	Medicare Part D Premiums	Total Premiums	Less NDPERS Retention	Total Prem Paid to SHP	Total Prem Paid to BCBSND	Total Paid to SHP	NDPERS Retention	NDPERS Billing Rate
GF Political Subdivision Rates with Wellness Program											
Active											
1	8	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$2.80	\$596.54
2	8	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$2.80	\$1,439.98
COBRA											
4	8	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$14.72	\$608.46
5	8	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$31.60	\$1,468.78
GF Political Subdivision Rates w/o Wellness Program											
Active											
1	7	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$8.76	\$602.50
2	7	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$17.20	\$1,454.38
COBRA											
4	7	Single			\$596.54	\$2.80	\$593.74		\$593.74	\$14.72	\$608.46
5	7	Family			\$1,439.98	\$2.80	\$1,437.18		\$1,437.18	\$31.60	\$1,468.78
NGF Political Subdivision Rates with Wellness Program											
Active											
1	28	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$2.80	\$605.62
2	28	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$2.80	\$1,463.12
COBRA											
4	28	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$14.90	\$617.72
5	28	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$32.06	\$1,492.38
Active HDHP											
1	30	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$2.80	\$534.12
2	30	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$2.80	\$1,290.46
COBRA HDHP											
4	30	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$13.48	\$544.80
5	30	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$28.60	\$1,316.26
NGF Political Subdivision Rates w/o Wellness Program											
Active											
1	27	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$8.14	\$610.96
2	27	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$15.70	\$1,476.02
COBRA											
4	27	Single			\$605.62	\$2.80	\$602.82		\$602.82	\$14.90	\$617.72
5	27	Family			\$1,463.12	\$2.80	\$1,460.32		\$1,460.32	\$32.06	\$1,492.38
Active HDHP											
1	29	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$8.14	\$539.46
2	29	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$15.70	\$1,303.36
COBRA HDHP											
4	29	Single			\$534.12	\$2.80	\$531.32		\$531.32	\$13.48	\$544.80
5	29	Family			\$1,290.46	\$2.80	\$1,287.66		\$1,287.66	\$28.60	\$1,316.26

Performance Standards and Guarantees for the Biennium

Criteria	Value of Forfeiture
By December 31, 2015, 10% of NDPERS members have completed a Health Risk Assessment	\$15,000
By December 31 2016, NDPERS will have a 5% point increase in the NDPERS group aggregate HRA wellness score.	\$10,000
By December 31, 2015, 10% of NDPERS members will have created a myHealthPlan account where they can access our beWell Health Management Tool and the incentive program.	\$7,500
By July 1, 2016 annual percentage average of NDPERS members receiving the Health Club Credit will meet the 2014 annual NDPERS rate.	\$7,500
By July 1, 2016, 30% of the NDPERS population will be enrolled in a medical home.	\$15,000
HEDIS-like measures breast cancer screening rates will be at least 80%	\$15,000
HEDIS-like measures cervical cancer screening rates will be at least 85%	\$15,000
HEDIS-like measures colorectal cancer screening rates will be at least 60%	\$15,000
Amount incorporates a requested increase from the current level. By Dec. 31st, 2015 SHP will maintain an NDPERS PPO network consisting of 85% or more of the in-state hospitals, MDs and DOs that participate in the Company's Par Network.	\$75,000
SHP guarantees NDPERS a minimum provider discount from in-network providers (1-(Allowed/Billed)) of 30% for Non-Medicare contracts.	\$140,000
Claims Financial Accuracy will be 99% or greater	\$25,000
Claims Payment incidence Accuracy will be 97% or greater	\$25,000
Claim Timeliness – clean claims processing within 30 calendar days will be 99% or greater	\$25,000
Average Speed of Answer will be 45 seconds or less	\$25,000
Abandoned rate will be 7% or less	\$25,000
The interest rate utilized currently is based on the US Treasury Notes quoted by the Wall Street Journal	\$50,000
100% of Rx rebates will be passed-through to NDPERS	\$10,000
Grand Total	\$500,000

Forfeiture values are over the entire biennium and forfeitures will be paid within 30 days of failure to meet standard.

Exhibit D
Illustration of the NDPERS Settlement
Process

ND PERS Settlement Illustration - No Settlement	Section 7.3		Section 7.4	
		Initial Settlement 7/1/15-6/30/16		Final Settlement 7/1/15-6/30/16
First Period of Biennium		7/1/15-6/30/16		7/1/15-6/30/16
Second Period of Biennium		7/1/16-6/30/17		7/1/16-6/30/17
Paid Through Date		6/30/2018		6/30/2019
Initial Settlement Due		7/31/2018		7/31/2019
Average Members (includes attrition of Non-Medicare retirees)		64,795		64,795
Average Non-Medicare Members		56,083		56,083
Earned Biennium Premium (which is net of NDPERS Admin Fee)	1 \$	614,809	1 \$	614,809
Plus Interest on Surplus	2 \$	-	2 \$	-
Less Claims Incurred for Biennium Paid through 6/30/18	3 \$	(565,548)	3 \$	(570,548)
Less Estimated Unpaid claims	4 \$	(5,000)	\$	-
Less Admin Expense (\$11.60 per member)	5 \$	(18,037)	4 \$	(18,037)
Less Service Charge (\$4.89 per member) Retention/Reinsurance	6 \$	(7,595)	5 \$	(7,595)
Less Disease Management Program (\$0.64 per member)	7 \$	(1,002)	6 \$	(1,002)
Less Health Club/Wellness Credit Program (\$1.96 per member)	8 \$	(3,047)	7 \$	(3,047)
Less Actual PPACA Fees Paid (per 7.2.2)	9 \$	(14,581)	8 \$	(14,581)
<u>Less/Plus Refunded PPACA Fees to NDPERS/SHP (per 7.2.3)</u>	10 \$	-	9 \$	-
Subtotal	\$	(0)	\$	(0)
<u>Initial Settlement Amount Due to NDPERS 7/31/18</u>	\$	-	\$	-
Final Settlement Amount Due to NDPERS 7/31/18		N/A	\$	-
Net Carrier Retained	\$	-	\$	-

ND PERS Settlement Illustration - with Settlement	Section 7.3		Section 7.4	
		Initial Settlement 7/1/15-6/30/16		Final Settlement 7/1/15-6/30/16
First Period of Biennium		7/1/15-6/30/16		7/1/15-6/30/16
Second Period of Biennium		7/1/16-6/30/17		7/1/16-6/30/17
Paid Through Date		6/30/2018		6/30/2019
Initial Settlement Due		7/31/2018		7/31/2019
Average Members (includes attrition of Non-Medicare retirees)		64,795		64,795
Average Non-Medicare Members		56,083		56,083
Earned Biennium Premium (which is net of NDPERS Admin Fee)	1 \$	614,809	1 \$	614,809
Plus Interest on Surplus	2 \$	-	2 \$	-
Less Claims Incurred for Biennium Paid through 6/30/18	3 \$	(560,640)	3 \$	(565,640)
Less Estimated Unpaid claims	4 \$	(5,000)	\$	-
Less Admin Expense (\$11.60 per member)	5 \$	(19,945)	4 \$	(19,945)
Less Service Charge (\$4.89 per member) Retention/Reinsurance	6 \$	(7,595)	5 \$	(7,595)
Less Disease Management Program (\$0.64 per member)	7 \$	(1,002)	6 \$	(1,002)
Less Health Club/Wellness Credit Program (\$1.96 per member)	8 \$	(3,047)	7 \$	(3,047)
Less Actual PPACA Fees Paid (per 7.2.2)	9 \$	(14,581)	8 \$	(14,581)
<u>Less/Plus Refunded PPACA Fees to NDPERS/SHP (per 7.2.3)</u>	10 \$	-	9 \$	-
Subtotal	\$	3,000	\$	3,000
<u>Initial Settlement Amount Due to NDPERS 7/31/18</u>	\$	(1,500)	\$	(1,500)
Final Settlement Amount Due to NDPERS 7/31/18		N/A	\$	-
Net Carrier Retained	\$	1,500	\$	1,500

Exhibit E

Pharmacy Disease Management Program Obligations

PHARMACY DISEASE MANAGEMENT PROGRAM
TERMS

WHEREAS, during the 2007 North Dakota legislative session, House Bill 1433 was passed and enacted into law. House Bill 1433 allows pharmacists and other qualified North Dakota health care providers to provide "disease state management" (DSM) to North Dakota public employees that suffer from chronic diseases and specifically have diabetes; and

WHEREAS, The North Dakota Pharmacy Service Corporation wants to offer a disease state management program of diabetes through delivery of services and support to individual North Dakota public employees (NDPERS Members) that have a chronic disease identified as diabetes (Type 1 or Type 2). To this end, the North Dakota Pharmacy Service Corporation desires to implement a program to increase access to health care, redefine how services are delivered, increase the participants' knowledgebase regarding their disease, increase the quality of life for participants, improve overall health status and medication adherence for their participants, and reduce health care costs on multiple levels for numerous interest groups; and

WHEREAS, the North Dakota Pharmacy Service Corporation in collaboration with the North Dakota Pharmacists Association, the North Dakota Society of Health-System Pharmacists, and North Dakota State University College of Pharmacy, Nursing and Allied Sciences, proposed an acting model to extend such disease management program to NDPERS Members; and

WHEREAS, NDPERS is interested in offering the services proposed by the acting model to NDPERS Members and reimbursing the North Dakota Pharmacy Service Corporation for the costs of administering this program out of the NDPERS reserve fund currently held in trust by SHP; and

WHEREAS, as it relates to this acting model diabetes disease management program, NDPERS is desirous of entering into The terms hereof to sponsor and extend the disease management program with SHP to administer certain facets of the program on behalf of NDPERS, including certain reporting requirements, program promotion, and cost reconciliation for the administration of the program based on the responsibilities of SHP in relation to its management of the NDPERS group health plan and the program objectives for monitoring and containing health care; and

WHEREAS, because SHP is contracted with NDPERS to provide health care benefits to NDPERS Members, NDPERS has determined that SHP is best positioned to act as its agent in the administration of the diabetes disease management program.

NOW, WHEREFORE, in recognition of the mutual promises herein contained and for other good and valuable consideration hereby acknowledged by the parties hereto, NDPERS and SHP agree to the following.

I. RECOGNIZING THE PHARMACY DISEASE MANAGEMENT PROGRAM.

SHP acknowledges and agrees that it has reviewed the diabetes disease management program established through the enactment of House Bill 1433 and that the program as outlined provides services consistent with the wellness initiative reflected in the Administrative Services Agreement between SHP and NDPERS. SHP agrees that this program should remain in force through the next biennium.

II. TERM.

The terms relating to the program shall begin on July 1, 2015, and shall extend to June 30, 2017.

III. SCOPE OF PROGRAM.

The duties and responsibilities of SHP in furtherance of the diabetes disease management program as outlined herein shall be limited in nature as specifically set forth herein.

IV. FEES.

As a result of the responsibilities assigned to SHP under the terms of The terms hereof, SHP shall be paid a program promotion fee equal to its actual costs for its development and implementation of a plan to promote the diabetes disease management program contemplated through The terms hereof.

V. REPORTING. SHP agrees to provide the following reports:

- A. Covered Drug List. A covered drug list with established criteria related to drugs by class.
- B. NDPERS Member Eligibility List. A database to identify those NDPERS Members who appear to be eligible for the diabetes disease management program based on criteria developed and provided by NDPERS and/or its vendor, and on a monthly basis track those NDPERS Members eligible for the diabetes disease management program during the term of The terms hereof.
- C. Co-Pay Report. A quarterly co-pay report that NDPERS and/or its vendor can use to reconcile appropriate co-pays incurred by eligible NDPERS Members to facilitate incentive payments under the diabetes disease management program, including coinsurance for diabetic testing supplies. SHP agrees to work with NDPERS to develop a reporting format that can be used by NDPERS and/or its vendor in administering the diabetes disease management program.

VI. PROMOTION.

Upon request and subject to approval by the NDPERS Board of Directors, SHP will provide promotional support for the diabetes disease management program services which may include but not be limited to agency notes, paycheck stuffers, e-mail notices, posters, and notices to home addresses to be distributed at periodic intervals throughout the term of The terms hereof. SHP shall be reimbursed its costs for these promotional activities and materials.

VII. PAYMENT RECONCILIATION.

Program costs such as provider payments, copay/coinsurance reimbursements and promotional charges are funded through the NDPERS Programs Cash Reserve Account maintained by SHP after authorization from NDPERS.

Exhibit F

Tobacco Cessation Program Obligations

TOBACCO CESSATION PROGRAM TERMS

WHEREAS, as it relates to this appropriation, the Department of Health has determined that NDPERS is to sponsor this tobacco cessation program based on its responsibilities related to the management of the group health plan and the program objectives for monitoring and containing health care; and

WHEREAS, because SHP is contracted with NDPERS to provide health care benefits to NDPERS Members, NDPERS has determined that SHP is to act as the administrator of the tobacco cessation program.

NOW, WHEREFORE, in recognition of the mutual promises herein contained and for other good and valuable consideration hereby acknowledged by the parties hereto, NDPERS and SHP agree to the following.

I. RECOGNIZING THE TOBACCO CESSATION PROGRAM.

SHP acknowledges and agrees that it has reviewed the tobacco cessation program grant documents and that the program as outlined in the grant documents provides services consistent with the wellness initiative reflected in the Administrative Services Agreement between SHP and NDPERS.

II. TERM.

The terms relating to the program shall begin on July 1, 2015, and shall extend to June 30, 2016.

III. SCOPE OF PROGRAM.

The tobacco cessation program as outlined herein shall be made available to eligible Members as determined by the NDPERS Board, together with their eligible family members that are at least 18 years of age. An estimate of the total number of eligible employees and family members and those anticipated will participate are outlined in the grant documents.

IV. BENEFITS AVAILABLE.

Tobacco Cessation Benefits pursuant to this TCP Agreement are as follows:

- \$200.00 per Member/per Benefit Period for office visits and/or Department of Health-approved counseling services if the provider charges for these services.
- \$500.00 per Member/per Benefit Period for prescription drugs and over-the-counter drugs prescribed for tobacco cessation.
- \$700.00 is the total amount of expenses available per Member/per Benefit Period under the program.

Each participant is eligible to participate in the tobacco cessation program for a maximum benefit of \$700.00 for each 6-month period hereunder.

All funds shall be billed by and paid directly to SHP. NDPERS will not charge any fees to the tobacco cessation program nor will it administer any funds for the program.

SHP shall reimburse providers monthly based on the paper billings submitted by those providers. SHP will then submit the total claims received for reimbursement to the Department of Health on a monthly basis. Funds shall be allocated on a first come first serve basis until all available funds are exhausted. Reimbursement shall be made to SHP on a monthly basis based on actual costs accrued by local providers for services provided to eligible state employees and family members plus the administrative fee paid to SHP up to a total maximum amount of \$35,000.00.

A Member is eligible to participate in the tobacco cessation program during each of two separate benefit periods as follows. All members must enroll by April 30, 2016.

07/01/2015 through 12/31/2015

01/01/2016 through 06/30/2016

The tobacco cessation program shall provide a combination of counseling to include initial assessment, physician office visit, nicotine replacement therapy, and prescription medication, if indicated, and follow-up support counseling as necessary by individual, group or telephone.

Re-treatment shall be made available within 6 months and will be the responsibility of the counseling program with reimbursement available on the same basis as during any initial treatment phase.

V. FEES.

As a result of the responsibilities assigned to SHP under the terms of the grant documents and hereunder, SHP shall be paid an administrative fee for administering the tobacco cessation program that shall be equal to nine percent (9%) of claims paid to providers to pay costs incurred by SHP as program administrator and granting entity. For example, if total claims submitted by the providers are \$60,000.00, SHP will add a 9% administration fee for a total of \$5,400.00.

VI. REPORTING.

SHP agrees to provide the following reports:

- Track each patient receiving therapy and level of therapy based on claims data.
- Report every six months to the NDPERS and Department of Health program results and participation rates.

- Work with an independent outside evaluator to evaluate program. Any administrative costs associated with collaborating with the outside consultant in evaluating the program would be borne by the program.

Exhibit G

**Wellness Benefit Program
Obligations**

WELLNESS BENEFIT PROGRAM TERMS

WHEREAS, the state of North Dakota, acting through NDPERS, and SHP, in an effort to create healthier lifestyles for NDPERS Members and to help contain health care costs, desire to promote, support and sponsor health and wellness initiatives; and

WHEREAS, NDPERS and SHP have agreed to administer a Wellness Benefit Program related to health and wellness promotion for NDPERS Members; and

WHEREAS, the Wellness Benefit Program anticipates there will be costs and fees associated with supporting such health and wellness programs provided to NDPERS Members and to be administered through this agreement with SHP.

NOW, WHEREFORE, in recognition of the mutual promises herein contained and for other good and valuable consideration hereby acknowledged by the parties hereto, NDPERS and SHP agree to the following.

I. TERM.

The terms relating to the program shall begin on July 1, 2015, and shall extend to June 30, 2017.

II. FUNDING.

The parties acknowledge, understand and agree that funding for the benefits and services of the program shall be taken from the NDPERS Programs Cash Reserve Account maintained by SHP.

NDPERS agrees to pay costs associated with the benefits and services extended hereunder to SHP.

Program related activities will be reimbursed based on the following schedule:

Calculation 1: 100% of the first \$500 or actual program expenses, whichever is less, plus 75% of actual expenses in excess of \$500 to a maximum benefit of \$1,000,

OR

Calculation 2: \$2.00 multiplied by the number of health contracts.

The Wellness Committee will use the calculation that provides the best benefit to the state agency or political subdivision based on actual program expenses. The state agency or political subdivision will be responsible for expenses that exceed the maximum benefit allowed under either calculation method.

The parties acknowledge, understand and agree that the fees and charges provisions of the foregoing Administrative Services Agreement, including fees set forth for various wellness programs as approved and funded, are subject to specific funding provisions as set forth between the parties and as available, and are not subject to the final accounting provisions contained in Sections 7.2, 7.3 and 7.4.

III. OTHER TERMS AND CONDITIONS.

Applications for approval of benefits and services under the Wellness Benefit Program shall be submitted to the Bismarck NDPERS office to the attention of the Wellness Benefit Program Manager by each agency interested in establishing such a program.

A Wellness Committee shall be established to review any such applications submitted. The Wellness Committee shall be comprised of: two (2) NDPERS staff members, and one (1) SHP staff member. Upon appointment, the Wellness Committee shall establish criteria to ensure a uniform basis upon which it may grant or deny each agency application. Wellness benefits or healthy lifestyle programs, such as smoking cessation, nutrition, exercise, stress management, weight control, wellness education and the number of people affected by each program will be taken into consideration and shall be part of the criteria established by the Wellness Committee.

The applying agency will be notified by the Wellness Committee of the approval or denial of the proposed program.

Funds may either be distributed directly to the applying agency or, preferably, paid directly to the vendor providing said service or facilitating said Wellness Benefit Program.

All funds distributed shall be for Wellness Benefit Programs completed within the current 2015-2017 biennium budget.

Funds are available for agency group activities only and will not be available to specific individuals or to fund specific individual memberships in diet programs or health, athletic or fitness clubs.

Applying agencies that receive funds for a Wellness Benefit Program are required to submit to the Wellness Committee an evaluation of the sponsored program after its completion. The Wellness Committee will communicate an outline of the program funded and an evaluation of said program to all state agencies and encourage participation in those programs showing positive results in wellness and healthy lifestyle habits.

Exhibit H

**Form of Business Associate
Agreement**

Business Associate Agreement

(Revised 10-2013)

This Business Associate Agreement, which is an addendum to the underlying contract, is entered into by and between, the North Dakota Public Employees Retirement System ("NDPERS") and the **Sanford Health Plan, 300 Cherapa Place, Suite 201 PO Box 91110, Sioux Falls, SD 57109-1110.**

1. Definitions

- a. Terms used, but not otherwise defined, in this Agreement have the same meaning as those terms in the HIPAA Privacy Rule, 45 C.F.R. Part 160 and Part 164, Subparts A and E, and the HIPAA Security rule, 45 C.F.R., pt. 164, subpart C.
- b. **Business Associate.** "Business Associate" means the **Sanford Health Plan.**
- c. **Covered Entity.** "Covered Entity" means the **North Dakota Public Employees Retirement System Health Plans.**
- d. **PHI and ePHI.** "PHI" means Protected Health Information; "ePHI" means Electronic Protected Health Information.

2. Obligations of Business Associate.

2.1. The Business Associate agrees:

- a. To use or disclose PHI and ePHI only as permitted or required by this Agreement or as Required by Law.
- b. To use appropriate safeguards and security measures to prevent use or disclosure of the PHI and ePHI other than as provided for by this Agreement, and to comply with all security requirements of the HIPAA Security rule.
- c. To implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of ePHI that it creates, receives, maintains or transmits on behalf of the Covered Entity as required by the HIPAA Security rule.
- d. To mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of PHI or ePHI by Business Associate in violation of the requirements of this Agreement.
- e. To report to Covered Entity (1) any use or disclosure of the PHI not provided for by this Agreement, and (2) any "security incident" as defined in 45 C.F.R. § 164.304 involving ePHI, of which it becomes aware without unreasonable delay and in any case within thirty (30) days from the date after discovery and provide the Covered Entity with a written notification that complies with 45 C.F.R. § 164.410 which shall include the following information:
 - i. to the extent possible, the identification of each individual whose Unsecured Protected Health Information has been, or is reasonably believed by the Business Associate to have been, accessed, acquired or disclosed during the breach;
 - ii. a brief description of what happened;
 - iii. the date of discovery of the breach and date of the breach;
 - iv. the nature of the Protected Health Information that was involved;

- v. identify of any person who received the non-permitted Protected Health Information;
 - vi. any steps individuals should take to protect themselves from potential harm resulting from the breach;
 - vii. a brief description of what the Business Associate is doing to investigate the breach, to mitigate harm to individuals, and to protect against any further breaches; and
 - viii. any other available information that the Covered Entity is required to include in notification to an individual under 45 C.F.R. § 164.404(c) at the time of the notification to the State required by this subsection or promptly thereafter as information becomes available.
- f. With respect to any use or disclosure of Unsecured Protected Health Information not permitted by the Privacy Rule that is caused by the Business Associate's failure to comply with one or more of its obligations under this Agreement, the Business Associate agrees to pay its reasonable share of cost-based fees associated with activities the Covered Entity must undertake to meet its notification obligations under the HIPAA Rules and any other security breach notification laws;
 - g. Ensure that any agent or subcontractor that creates, receives, maintains, or transmits electronic PHI on behalf of the Business Associate agree to comply with the same restrictions and conditions that apply through this Agreement to the Business Associate.
 - h. To make available to the Secretary of Health and Human Services the Business Associate's internal practices, books, and records, including policies and procedures relating to the use and disclosure of PHI and ePHI received from, or created or received by Business Associate on behalf of Covered Entity, for the purpose of determining the Covered Entity's compliance with the HIPAA Privacy Rule, subject to any applicable legal privileges.
 - i. To document the disclosure of PHI related to any disclosure of PHI as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. § 164.528.
 - j. To provide to Covered Entity within 15 days of a written notice from Covered Entity, information necessary to permit the Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 C.F.R. § 164.528.
 - k. To provide, within 10 days of receiving a written request, information necessary for the Covered Entity to respond to an Individual's request for access to PHI about himself or herself, in the event that PHI in the Business Associate's possession constitutes a Designated Record Set.
 - l. Make amendments(s) to PHI in a designated record set as directed or agreed by the Covered Entity pursuant to 45 C.F.R. § 164.526 or take other measures as necessary to satisfy the covered entity's obligations under that section of law.

3. Permitted Uses and Disclosures by Business Associate

3.1. General Use and Disclosure Provisions

Except as otherwise limited in this Agreement, Business Associate may Use or Disclose PHI and ePHI to perform functions, activities, or services for, or on behalf of, Covered Entity, provided that such use or disclosure would not violate the Privacy Rule or the Security Rule if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity.

3.2. Specific Use and Disclosure Provisions

Except as otherwise limited in this Agreement, Business Associate may use PHI and ePHI:

- a. For the proper management and administration of the Business Associate, provided that disclosures are Required By Law, or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.
- b. To provide Data Aggregation services to Covered Entity as permitted by 45 C.F.R. § 164.504(e)(2)(i)(B), but Business Associate may not disclose the PHI or ePHI of the Covered Entity to any other client of the Business Associate without the written authorization of the covered entity Covered Entity.
- c. To report violations of law to appropriate Federal and State authorities, consistent with 45 C.F.R. §§ 164.304 and 164.502(j)(1).

4. Obligations of Covered Entity

4.1. Provisions for Covered Entity to Inform Business Associate of Privacy Practices and Restrictions

Covered Entity shall notify Business Associate of:

- a. Any limitation(s) in its notice of privacy practices of Covered Entity in accordance with 45 C.F.R. § 164.520, to the extent that any such limitation may affect Business Associate's use or disclosure of PHI.
- b. Any changes in, or revocation of, permission by an Individual to use or disclose PHI, to the extent that any such changes may affect Business Associate's use or disclosure of PHI.
- c. Any restriction to the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 C.F.R. § 164.522, to the extent that any such restriction may affect Business Associate's use or disclosure of PHI.

4.2. Additional Obligations of Covered Entity. Covered Entity agrees that it:

- a. Has included, and will include, in the Covered Entity's Notice of Privacy Practices required by the Privacy Rule that the Covered Entity may disclose PHI for Health Care Operations purposes.
- b. Has obtained, and will obtain, from Individuals any consents, authorizations and other permissions necessary or required by laws applicable to the Covered Entity for Business Associate and the Covered Entity to fulfill their obligations under the Underlying Agreement and this Agreement.

- c. Will promptly notify Business Associate in writing of any restrictions on the Use and Disclosure of PHI about Individuals that the Covered Entity has agreed to that may affect Business Associate's ability to perform its obligations under the Underlying Agreement or this Agreement.
- d. Will promptly notify Business Associate in writing of any change in, or revocation of, permission by an Individual to Use or Disclose PHI, if the change or revocation may affect Business Associate's ability to perform its obligations under the Underlying Agreement or this Agreement.

4.2. Permissible Requests by Covered Entity

Covered Entity may not request Business Associate to use or disclose PHI in any manner that would not be permissible under the Privacy Rule or the Security Rule if done by Covered Entity, except that the Business Associate may use or disclose PHI and ePHI for management and administrative activities of Business Associate.

5. Term and Termination

- a. Term. The Term of this Agreement shall be effective as of March 3, 2015, and shall terminate when all of the PHI and ePHI provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is infeasible to return or destroy PHI and ePHI, protections are extended to any such information, in accordance with the termination provisions in this Section.
- b. Automatic Termination. This Agreement will automatically terminate upon the termination or expiration of the Underlying Agreement.
- c. Termination for Cause. Upon Covered Entity's knowledge of a material breach by Business Associate, Covered Entity shall either:
 - 1. Provide an opportunity for Business Associate to cure the breach or end the violation and terminate this Agreement and the Underlying Agreement if Business Associate does not cure the breach or end the violation within the time specified by Covered Entity;
 - 2. Immediately terminate this Agreement and the Underlying Agreement if Business Associate has breached a material term of this Agreement and cure is not possible; or
 - 3. If neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.
- d. Effect of Termination.
 - 1. Except as provided in paragraph (2) of this subsection, upon termination of this Agreement, for any reason, Business Associate shall return or destroy all PHI received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to PHI and ePHI that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the PHI or ePHI.
 - 2. In the event that Business Associate determines that returning or destroying the PHI or ePHI is not feasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon explicit written agreement of Covered Entity that return or destruction of PHI or ePHI is not feasible, Business

Associate shall extend the protections of this Agreement to that PHI and ePHI and limit further uses and disclosures of any such PHI and ePHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains that PHI or ePHI.

6. Miscellaneous

- a. Regulatory References. A reference in this Agreement to a section in the HIPAA Privacy or Security Rule means the section as in effect or as amended.
- b. Amendment. The Parties agree to take such action as is necessary to amend this Agreement from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule, the Security Rule, and the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.
- c. Survival. The respective rights and obligations of Business Associate under Section 5.c, related to "Effect of Termination," of this Agreement shall survive the termination of this Agreement.
- d. Interpretation. Any ambiguity in this Agreement shall be resolved to permit Covered Entity to comply with the Privacy and Security Rules.
- e. No Third Party Beneficiaries. Nothing express or implied in this Agreement is intended to confer, nor shall anything this Agreement confer, upon any person other than the parties and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.
- f. Applicable Law and Venue. This Business Associate Agreement is governed by and construed in accordance with the laws of the State of North Dakota. Any action commenced to enforce this Contract must be brought in the District Court of Burleigh County, North Dakota.
- g. Business Associate agrees to comply with all the requirements imposed on a business associate under Title XIII of the American Recovery and Reinvestment Act of 2009, the Health Information Technology for Economic and Clinical Health (HI-TECH) Act, and, at the request of NDPERS, to agree to any reasonable modification of this agreement required to conform the agreement to any Model Business Associate Agreement published by the Department of Health and Human Services.

7. Entire Agreement

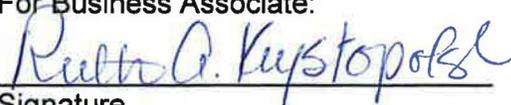
This Agreement contains all the agreements and understandings between the parties with respect to the subject matter of this Agreement. No agreement or other understanding in any way modifying the terms of this Agreement will be binding unless made in writing as a modification or amendment to this Agreement and executed by both parties.

IN WITNESS OF THIS, **NDPERS [CE]** and **Sanford Health Plan [BA]** agree to and intend to be legally bound by all terms and conditions set forth above and hereby execute this Agreement as of the effective date set forth above.

For Covered Entity:


Jon Strinden, Board Chairman
ND Public Employees Retirement System

3-05-2015
Date

For Business Associate:


Signature
RUTH A. KRYSSTOPOLSKI

Printed Name
President

Title
3/5/15

Date



North Dakota
Public Employees Retirement System
400 East Broadway, Suite 505 • Box 1657
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Memorandum

TO: PERS Board
FROM: Sharon & Rebecca
DATE: July 7, 2015
SUBJECT: Health Plan Implementation Update

Staff continues to work with the Sanford Health Plan (SHP) team. Below is an update in each of the areas we have teams working.

- a. **Data file layouts and other data and reporting requirements.**
 - i. Operational items continue to be reviewed and addressed. We have had some members report issues when trying to use their insurance. A process is in place between NDPERS and SHP to quickly get these discrepancies resolved for the member. We investigate each situation to determine if there is a system or process problem that needs to be addressed.
 - ii. ID cards have been generated and provided to the membership. There have been some issues reported on name and address discrepancies. These have been investigated to determine if there is a system or process problem that needs to be addressed.
 - iii. The business processes group continues to prioritize processes and reports. Subject matter experts are working within this framework to ensure identified processes and reports are established correctly.
 - iv. SHP has met with ADP and sent initial test files to them. Weekly file feeds will commence on July 15.

- b. **Marketing/communication –**
 - i. The NDPERS website has been updated to include various SHP materials. BCBS information has been minimized to reflect only the Certificate of Insurance and how to read your BCBS EOB as a reference for individuals reviewing coverage and claims prior to July 1. BCBS removed NDPERS information from their website effective June 30, 2015 as well.

- ii. The Welcome packet mailing was sent to the membership and is expected to be in all members' hands by July 15th. This packet includes the Certificate of Insurance and Summary of Benefits & Coverage documents. In addition, a mailing from SHP has been sent to the HDHP participants on June 29th.
 - iii. Staff continues to work with The ND Pharmacy Association and SHP to formulate and communicate the transition from About the Patient administered by BCBS to the program administered by SHP and the \$8 minimum fee issue.

- c. **Certificate of Insurance (COI) finalization** – Staff was notified that the COI's and Summary of Benefits and Coverage (SBC) were approved by the State Insurance Commissioner's office on June 5, 2015. However, due to the recent Supreme Court ruling on Same Gender Marriage, an amendment will be necessary. The amendment is under review with Jan. Once approved by Jan, it will be forwarded by SHP to the Insurance Commissioner.

- d. **Benefits Configuration/Claims Processing** – Bryan conducted a test review of claims in Fargo on June 25. The main issues were with PPO claims, which resulted because some providers were not set up as PPO providers in the claims system as well as a difference in how the PPO discount is reflected on paid claims. These issues have been addressed by SHP.

- e. **Wellness** – Weekly meetings continue to be held in this area and information about this program has been shared and discussed. NDPERS staff will see a demo of the redemption center in July prior to the August 1 "go-live" date. As of July 6, 1,560 health assessments were completed on the bWell online portal. In addition, 684 individuals completed additional activities other than the assessment. The SHP wellness team conducted two webinars for wellness coordinators in June, with a total attendance of 122. The same presentation was also given at the June 17 payroll conference. The monthly coordinator webinar for July was held on July 8, with 57 attendees.

- f. **Pharmacy and Care Management** – This committee continues to meet and refine existing issues. As of July 7 at 2:00 pm, there have been 6,924 pharmacy claims paid with 999 rejections. This is an 87.47% pay rate.

Staff continues to meet with the BCBS transition team to facilitate the exit of the BCBS system.

- An internal working group at NDPERS has been working with BCBS team to transition the HSA provided by Discovery Benefits. An extension to the existing contract has been prepared and is under final review.
- Staff is beginning to work on the Medicare Blue RX issues related to transitioning this benefit at the end of the year. Accounting staff received training from BCBS on the billing reconciliation process, as this is shifting from BCBS to NDPERS starting in July.

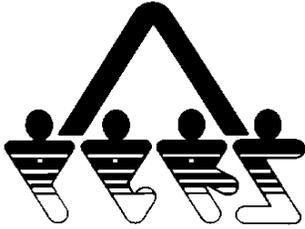
- Details are being worked out regarding claims processing, and data continues to be requested and successfully provided to SHP.

Weekly meetings are held with the internal PERS transition team to address issues that are specific to NDPERS and do not require involvement from BCBS or SHP. Internal transition issues for NDPERS continue to be identified and tracked and addressed by this team.

Staff began having daily “stand-up” meetings on June 30 with SHP at 4:00 each day. The meetings are an opportunity to review the volume of activity related to the carrier change and to also discuss any areas of concern. The meetings are scheduled through July 17th. Items currently reviewed at these meetings include the volume of calls, emails, claims, online account registration, & health assessments completed as well as any issues that may have surfaced during the day.

We have had 4 employer groups terminate their participation in the health plan (total of 118 contracts) and 139 retirees cancel their coverage effective 7/1/2015.

We will be at the Board meeting if you have any further questions or concerns or please feel free to call either one of us.



**North Dakota
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Memorandum

TO: PERS Board
FROM: Sparb & Bryan
DATE: July 16, 2015
SUBJECT: Employee Assistance Program (EAP) Update

There were four vendor responses to the NDPERS EAP Request for Proposal (RFP) issued on April 1. The four were our existing vendors: St. Alexius, The Village, Deer Oaks, and Live Well Solutions. The vendors were all approved at the May NDPERS Board meeting. Staff sent out the EAP information to the providers and agencies after that meeting. The vendors set up information booths and presented their programs at the June 17 NDPERS Payroll Conference. The deadline for agencies switching providers was June 19.

There were nine agencies that switched their EAP provider. The changes were:

Real Estate Commission	St. A's to Live Well Solutions
Agriculture Department	Deer Oaks to St. A's
Career & Tech Ed	St. A's to Deer Oaks
University of North Dakota	St. A's to The Village
Dept of Land Trusts	St. A's to The Village
Dickey County Health	St. A's to The Village
Aeronautics Commission	St. A's to The Village
Industrial Commission	St. A's to The Village
Information Core Technology	St. A's to The Village

There were eight agencies that switched their EAP provider in 2013.

If you have any questions, we will be available at the NDPERS Board meeting.



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Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 9, 2015
SUBJECT: PPO Update

Sanford will be at the next meeting to give you an update on the PPO program.



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Memorandum

TO: PERS Board

FROM: Sparb & Bryan

DATE: July 16, 2015

SUBJECT: Health Plan Payroll Conference Survey

Here are the results of the survey conducted at the June 17 NDPERS Payroll Conference. All conference attendees were given a survey in their information packet and asked to turn it in before the end of the day. There were 120 surveys returned out of about 180 attendees. The number of responses along with the corresponding percentage are shown for each question. Any written comments are also shown for the question.

The focus of the survey was to see if the membership was getting enough information on the health plan change, if they were using the resources available, and to look at their understanding of the transition. Overall, we felt the survey results looked good. Questions about awareness and understanding of the health plan change were high. Questions about using the 1-800 number and web site for information were lower.

If you have any questions, we will be available at the NDPERS Board meeting.

NDPERS Health Plan Payroll Conference Survey – June 17, 2015

Please complete this short health plan survey and turn it in before you leave the conference today.

1. Do you participate in the NDPERS Health Plan?

- ¹ Yes 115 (96%)
² No 5 (4%)

<Only “Yes” Responses Going Forward>

2. Were you aware before today that the NDPERS Health Plan will be administered by Sanford Health Plan on July 1, 2015?

- ¹ Yes 114 (99%)
² No 1 (1%)

3. In the last 4 months, did you receive sufficient health plan information for your needs?

- ¹ Yes 104 (90%)
² No 8 (7%)
 N/S 3 (3%) Comment: As an employee and as a manager.

4. In the last 12 months, the NDPERS Health Plan information sent out was accurate.

- ¹ Never 0 (0%)
² Sometimes 4 (3%)
³ Usually 46 (40%)
⁴ Always 58 (50%)
 N/S 7 (7%)

5. It is my understanding that the scope of coverage (Plan of Benefits) will not change with the transition to Sanford Health Plan.

- ¹ True 115 (100%)
² False 0 (0%)

Comment: Hopefully.

6. It is my understanding that the provider network will not change with the transition to Sanford Health Plan.

- ¹ True 100 (87%)
² False 14 (12%)

N/S 1 (1%) Comments: Supposedly. Includes what is in network now plus more in surrounding states. New providers are being added. For the first year.

7. My Deductibles, Copayments, Coinsurance, etc. that have I have incurred since January 1 of this year will carry over from BCBS to Sanford.

- ¹ True 113 (98%)
² False 0 (0%)
³ Not Sure 2 (2%)

8. I have called the Sanford Health Plan since this announcement.

- ¹ Yes 4 (3%)
² No 111 (97%)

9. I have visited the Sanford Health Plan website at www.sanfordhealthplan/ndpers since the announcement of the change.

- ¹ Yes 52 (45%)
² No 63 (55%)

10. Our employees are aware of the upcoming transition to Sanford Health Plan.

- ¹ True 115 (100%)
² False 0 (0%)
³ Not Sure 0 (0%)

11. Our employees are getting the information they need on the transition to Sanford Health Plan.

- ¹ True 87 (76%)
² False 1 (1%)
³ Not Sure 27 (23%)

Comment: But more is needed.

12. Our employees are not concerned about the transition to Sanford Health Plan.

- ¹ True 13 (11%)
² False 56 (49%)
³ Not Sure 43 (37%)
N/S 3 (3%)

Comments: Somewhat true. Not receiving questions. Most are not concerned. They are very concerned. At first confusion between Sanford Health Plan and Sanford Medical Facilities, concerns they had to change doctors...now most know the difference.

13. Our employees are successfully using the Sanford Health Plan 1-800 Number and Web site.

- ¹ True 10 (9%)
² False 5 (4%)
³ Not Sure 100 (87%)

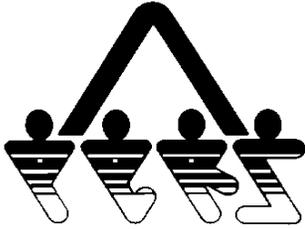
Comment: No complaints so far.

14. There was sufficient opportunity for employees to attend informational meetings and/or webinars.

- ¹ True 94 (82%)
² False 15 (13%)
N/S 6 (5%)

Comments: Never heard of any meetings or webinars before. Wasn't notified of any informational. No meetings in Devil's Lake and I can't do webinars, no access.

<Thank You Please Return the Survey to the Registration Desk Today>



**North Dakota
Public Employees Retirement System**
400 East Broadway, Suite 505 • Box 1657
Bismarck, North Dakota 58502-1657

Sparb Collins
Executive Director
(701) 328-3900
1-800-803-7377

FAX: (701) 328-3920 • EMAIL: NDPERS-info@nd.gov • www.nd.gov/ndpers

Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 9, 2015
SUBJECT: National Guard Plan

SB 2102 provided that the National Guard Retirement Plan will be merged with the Law Enforcement Plan (BCI). Attachment #1 for your information is the technical review of that bill that was done by Segal and Attachment #2 is copy of the bill.

Staff will be starting the process for implementation of this bill. As we merge these systems, one item to review is the required employer contribution. Attachment #3 is from the last actuarial evaluation and shows the employer contribution as set by the Board is 7% for the employer. The actuarial required rate is 8.14%.

For the Law Enforcement Plan with prior service the employer approved rate is 9.81% for political subs and 10.31% for BCI. The actuarial required for all is 9.52%.

The Board needs to set the rate for the combined system. Attached is a memo from Segal on this topic.

At this meeting we will review this topic and information from Segal. We will identify any issues you would like to get more information on so we can take final action at the August meeting.



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Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 9, 2015
SUBJECT: Early Retirement Reduction

This last session in SB 2015 the following provision relating to early retirement benefits was passed:

Early retirement benefits are calculated as for single life benefits accrued to the date of termination of employment, but must be actuarially reduced to account for benefit payments beginning prior to the normal retirement date, which is the earlier of age sixty-five or the age at which current service plus age equals eighty-five. Except for a national guard security officer or firefighter, a peace officer or correctional officer employed by the bureau of criminal investigation or by a political subdivision, or a supreme court or district court judge, early retirement benefits for members first enrolled after December 31, 2015, are calculated for single life benefits accrued to the date of termination of employment, but must be reduced by fixed rate of eight percent per year to account for benefit payments beginning before the normal retirement date.

As noted above, the reduction is 8% per year. This will be divided by 12 to determine the monthly reduction factor. In dividing 8% by twelve the result is .6667. When multiplied back this is 8.0004 which is slightly higher than 8%. The alternative would be to use .6666 which would be slightly lower. Staff seeks your direction on which method to use.



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Memorandum

TO: PERS Board
FROM: Sharon Schiermeister
DATE: July 9, 2015
SUBJECT: GASB 68 Update

In June 2012, the Governmental Accounting Standards Board (GASB) issued two new standards that substantially changed the accounting and financial reporting of public employee pension plans and the state and local governments that participate in such plans. GASB Statement No. 67, *Financial Reporting for Pension Plans*, revises existing guidance for the financial reports of most governmental pension plans. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. NDPERS implemented the GASB Statement No. 67 requirements in the June 30, 2014 financial statements. Participating employers in the retirement plans administered by NDPERS will implement GASB Statement No. 68 this year.

The following efforts have been made to assist our employers with the new reporting requirements under GASB 68:

1. NDPERS, RIO and the State Auditor's Office partnered to provide training sessions last June and December for participating employers.
2. Segal prepared valuation reports for GASB 67 and 68 for the NDPERS plans, Highway Patrol plan and Job Service plan. Attachment 1 is a copy of the NDPERS plan report, which shows the level of detail that was necessary for each participating employer and for each plan.
3. Brady Martz conducted an audit of the GASB 68 schedules. A copy of their report has been included with your Board materials.
4. A sample of the footnote disclosure required under GASB 68 is being finalized which employers can use when preparing their financial statements.

In the upcoming weeks, we will be placing this information on the NDPERS website and notifying our employers that this information is available.



North Dakota Public Employees Retirement System

Governmental Accounting Standards Board (GASB)
Statements
No. 67 and 68

Actuarial Valuation as of July 1, 2014



This report has been prepared at the request of the Board Members to assist in administering the Fund and meeting filing requirements of federal government agencies. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Board Members and may only be provided to other parties in its entirety. The measurements shown in this actuarial valuation may not be applicable for other purposes.

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December 3, 2014

Board Members

*North Dakota Public Employees Retirement System
Bismarck, North Dakota*

Dear Board Members:

We are pleased to submit the following report intended to be used for satisfying certain reporting requirements by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2014.

This report was prepared in accordance with generally accepted actuarial principles and practices. The census and financial information on which our calculations were based was provided by the Retirement Office Staff. That assistance is gratefully acknowledged. The actuarial calculations were completed under the supervision of Tammy F. Dixon, FSA, MAAA, Enrolled Actuary.

The measurements shown in this actuarial valuation may not be applicable for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law.

We are members of the American Academy of Actuaries and we meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. Further, in our opinion, the assumptions as approved by the Trustees are reasonably related to the experience of and expectations for the Plan.

We look forward to reviewing this report with you and to answering any questions.

Sincerely,

Segal Consulting, a Member of The Segal Group, Inc.

By:

A handwritten signature in blue ink, appearing to read "BRAMIREZ", written over a horizontal line.

*Brad Ramirez, FSA, MAAA, FCA, EA
Vice President and Consulting Actuary*

A handwritten signature in blue ink, appearing to read "Tammy F. Dixon", written over a horizontal line.

*Tammy F. Dixon, FSA, MAA, EA
Vice President and Actuary*

A handwritten signature in blue ink, appearing to read "Laura L. Mitchell", written over a horizontal line.

*Laura L. Mitchell, MAAA, EA
Vice President and Consulting Actuary*

cc: Sparb Collins

SECTION 1

VALUATION SUMMARY

Purpose	i
Significant Issues in Valuation Year.....	i

SECTION 2

GASB 67 AND 68 INFORMATION

EXHIBIT 1	
Membership Data	1
EXHIBIT 2	
Net Pension Liability/(Asset)	2
EXHIBIT 3	
Schedules of Changes in Net Pension Liability/(Asset)	5
EXHIBIT 4	
Schedule of Contributions – Year ended June 30, 2014	6
EXHIBIT 5	
Notes to Required Supplementary Information....	7

SECTION 3

ADDITIONAL INFORMATION FOR GASB 68

EXHIBIT A	
Proportionate Share of Net Pension Liability/(Asset)	9
EXHIBIT B	
Deferred Outflows of Resources and Deferred Inflows of Resources	11
EXHIBIT C	
Pension Expense/(Income) ...	12
EXHIBIT D	
Schedule of Changes in Net Pension Liability/(Asset)	13
EXHIBIT E	
Schedule of Reconciliation of Net Pension Liability/(Asset).....	14
EXHIBIT F	
Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)	15
EXHIBIT G	
Schedule of Employer Allocations	20

SECTION 4

APPENDICES

SECTION 1: Valuation Summary for North Dakota Public Employees Retirement System

Purpose

This report has been prepared by Segal Consulting to present certain disclosure information required by Governmental Accounting Standards Board (GASB) Statements No. 67 and 68 as of June 30, 2014. This valuation is based on:

- The benefit provisions of the North Dakota Public Employees Retirement System (PERS);
- The characteristics of covered active members, terminated vested members, and retired members and beneficiaries as of July 1, 2014;
- The assets of PERS as of June 30, 2014;
- Economic assumptions regarding future salary increases and investment earnings; and
- Other actuarial assumptions, regarding employee terminations, retirement, death, etc.

Significant Issues in Valuation Year

The following key findings were the result of this actuarial valuation:

- The Governmental Accounting Standards Board (GASB) approved two new Statements affecting the reporting of pension liabilities for accounting purposes. Statement 67, effective with the fiscal year ending June 30, 2014, replaces Statement 25 and is for plan reporting. Statement 68, effective with the fiscal year ending June 30, 2015, replaces Statement 27 and is for employer reporting. The information contained in this valuation is intended to be used (along with other information) in order to comply with both Statements 67 and 68.
- It is important to note that the new GASB rules only redefine pension liability and expense for financial reporting purposes, and do not apply to contribution amounts for actual pension funding purposes. Employers and plans can still develop and adopt funding policies under current practices.
- The Net Pension Liability (NPL) is equal to the difference between the Total Pension Liability (TPL) and the Plan's Fiduciary Net Position. The Plan's Fiduciary Net Position is equal to the market value of assets and therefore, the NPL measure is very similar to an Unfunded Actuarial Accrued Liability (UAAL) on a market value basis. The PERS Net Pension Liability/(Asset) decreased from \$741.7 million as of June 30, 2013 to \$637.0 million as of June 30, 2014. Changes in these values during the fiscal year ending June 30, 2014 can be found in Exhibit 3 of Section 2.

SECTION 1: Valuation Summary for North Dakota Public Employees Retirement System

- When measuring pension liability, GASB uses a different actuarial cost method (entry age normal cost method) and the same type of discount rate (expected return on assets) as the PERS uses for funding. This means that the Total Pension Liability (TPL) measure for financial reporting shown in this report is determined on a different basis than the PERS's Actuarial Accrued Liability (AAL) measure for funding. Similarly, the Normal Cost component of the annual plan cost for funding and financial reporting will differ.
- Based upon calculations required by Statement 67 paragraphs 40-45, the Plan's Fiduciary Net Position is projected to be sufficient to make projected benefit payments. Therefore, the discount rate used to determine the TPL and NPL was determined to be the same as the Plan's long-term expected rate of return on investments (8.00%) as of June 30, 2014 and 2013.
- The pension expense totaled \$63.5 million for the fiscal year ending June 30, 2014. The components of this expense can be found in Exhibit C of Section 3.

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 1

Membership Data as of July 1, 2014

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Retired members and beneficiaries:						
In pay status	9,300	9,199	38	10	52	1
Suspended retired members	21	21	0	0	0	0
Alternate payees (including 3 suspended alternate payees)	<u>34</u>	<u>34</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total retired members and beneficiaries	9,355	9,254	38	10	52	1
Vested terminated members*	8,422	8,306	3	29	59	25
Active members:						
Vested	15,701	15,440	42	17	165	37
Nonvested	<u>6,561</u>	<u>6,374</u>	<u>8</u>	<u>10</u>	<u>123</u>	<u>46</u>
Total active members	22,262	21,814	50	27	288	83
Total membership	39,984	39,319	91	66	399	109

* Members who have transferred within the PERS System are only counted once

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 2

Net Pension Liability/(Asset)

The components of the net pension liability/(asset) of PERS at June 30, 2014 were as follows:

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability	\$2,918,552,143	\$2,846,579,777	\$38,989,792	\$2,910,007	\$27,881,592	\$2,190,975
Plan fiduciary net position	2,281,582,863	2,211,858,402	42,713,635	3,111,655	21,694,853	2,204,318
Net pension liability/(asset)	636,969,280	634,721,375	(3,723,843)	(201,648)	6,186,739	(13,343)
Plan fiduciary net position as a percentage of the total pension liability	78.18%	77.70%	109.55%	106.93%	77.81%	100.61%

The components of the net pension liability/(asset) of PERS at June 30, 2013 were as follows:

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability	\$2,699,324,809	\$2,633,572,106	\$36,129,298	\$2,919,610	\$25,211,946	\$1,491,849
Plan fiduciary net position	1,957,670,026	1,899,458,667	36,525,294	2,695,283	17,820,673	1,170,109
Net pension liability/(asset)	741,654,783	734,113,439	(395,996)	224,327	7,391,273	321,740
Plan fiduciary net position as a percentage of the total pension liability	72.52%	72.12%	101.10%	92.32%	70.68%	78.43%

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

Plan provisions. The plan provisions used in the measurement of the net pension liability are the same as those used in the PERS Actuarial Valuation and Review as of July 1, 2014 and July 1, 2013.

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of July 1, 2014 and 2013, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.50%
Salary increases (Payroll Growth)	3.85% per annum for four years, then 4.50% per annum for Main System, National Guard and Law Enforcement; 4.00% per annum for Judges
Investment rate of return	8.00%, net of investment expense, including inflation

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 Combined Healthy Mortality Table with ages set back three years. For disabled retirees, mortality rates were based on the RP-2000 Disabled Retiree Mortality Table with ages set back one year for males (not set back for females). These mortality tables were determined to contain approximately a 10% margin for future mortality improvement, based on a review of mortality experience in 2010.

The long-term expected investment rate of return assumption for PERS was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and projected arithmetic real rates of return, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	31.0%	6.90%
International equity	21.0%	7.55%
Private equity	5.0%	11.30%
Domestic fixed income	17.0%	1.55%
International fixed income	5.0%	0.90%
Global real assets	20.0%	5.38%
Cash equivalents	1.0%	0.00%
Total	100.0%	

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

Discount rate: The discount rate used to measure the total pension liability was 8.00% as of June 30, 2014 and June 30, 2013. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at rates equal to those based on the July 1, 2014 PERS Actuarial Valuation Report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members as of June 30, 2014. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2014 and June 30, 2013.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of PERS as of June 30, 2014, calculated using the discount rate of 8.00%, as well as what the System's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

Net pension liability/(asset) as of June 30, 2014	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Total PERS System	\$989,279,303	\$636,969,280	\$342,385,541
Main System	\$978,927,866	634,721,375	346,917,275
Judges System	(86,042)	(3,723,843)	(6,877,311)
National Guard System	177,245	(201,648)	(502,112)
Law Enforcement with Prior Main Service System	9,944,507	6,186,739	3,111,534
Law Enforcement without Prior Main Service System	315,727	(13,343)	(263,845)

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 3

Schedules of Changes in Net Pension Liability/(Asset) – 2014

	Total PERS System	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System
Total pension liability/(asset)						
Service cost	\$94,611,357	\$91,683,248	\$1,209,997	\$175,836	\$1,250,561	\$291,715
Interest	218,719,441	213,341,466	2,922,629	240,936	2,073,747	140,663
Change of benefit terms	0	0	0	0	0	0
Differences between expected and actual experience	25,782,859	24,957,025	340,738	(258,872)	426,669	317,299
Changes of assumptions	0	0	0	0	0	0
Benefit payments, including refunds of employee contributions	<u>(119,886,323)</u>	<u>(116,974,068)</u>	<u>(1,612,870)</u>	<u>(167,503)</u>	<u>(1,081,331)</u>	<u>(50,551)</u>
Net change in total pension liability/(asset)	\$219,227,334	\$213,007,671	\$2,860,494	\$(9,603)	\$2,669,646	\$699,126
Total pension liability – beginning	<u>2,699,324,809</u>	<u>2,633,572,106</u>	<u>36,129,298</u>	<u>2,919,610</u>	<u>25,211,946</u>	<u>1,491,849</u>
Total pension liability – ending (a)	<u>\$2,918,552,143</u>	<u>\$2,846,579,777</u>	<u>\$38,989,792</u>	<u>\$2,910,007</u>	<u>\$27,881,592</u>	<u>\$2,190,975</u>
Plan fiduciary net position						
Contributions – employee	\$59,394,200	\$57,940,246	\$511,080	\$57,798	\$719,185	\$165,891
Contributions – employer	61,661,050	58,872,974	1,159,604	91,948	1,294,010	242,514
Contributions – service credit purchase	8,325,140	7,683,330	180,146	0	2,160	459,504
Net investment income	316,629,563	307,046,081	5,961,058	437,908	2,961,514	223,002
Benefit payments, including refunds of employee contributions	(119,886,324)	(116,974,069)	(1,612,870)	(167,503)	(1,081,331)	(50,551)
Administrative expense	<u>(2,210,792)</u>	<u>(2,168,827)</u>	<u>(10,677)</u>	<u>(3,779)</u>	<u>(21,358)</u>	<u>(6,151)</u>
Net change in plan fiduciary net position	\$323,912,837	\$312,399,735	\$6,188,341	\$416,372	\$3,874,180	\$1,034,209
Plan fiduciary net position – beginning	<u>1,957,670,026</u>	<u>1,899,458,667</u>	<u>36,525,294</u>	<u>2,695,283</u>	<u>17,820,673</u>	<u>1,170,109</u>
Plan fiduciary net position – ending (b)	\$2,281,582,863	\$2,211,858,402	\$42,713,635	\$3,111,655	\$21,694,853	\$2,204,318
Net pension liability/(asset) – ending (a) – (b)	<u>\$636,969,280</u>	<u>\$634,721,375</u>	<u>\$(3,723,843)</u>	<u>\$(201,648)</u>	<u>\$6,186,739</u>	<u>\$(13,343)</u>
Plan fiduciary net position as a percentage of the total pension liability/(asset)	78.18%	77.70%	109.55%	106.93%	77.81%	100.61%
Covered employee payroll	\$888,452,060	\$865,868,265	\$6,598,981	\$1,691,014	\$11,703,913	\$2,589,887
Plan net pension liability/(asset) as percentage of covered employee payroll	71.69%	73.30%	(56.43%)	(11.92%)	52.86%	(0.52%)

Notes to Schedule:

Benefit changes: New employer and member contribution rates to PERS were adopted beginning January 1, 2014. These changes are reflected in the results shown above.

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 4

Schedule of Contributions – Year Ended June 30, 2014

System	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Projected Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
Total PERS System	\$107,851,326	\$61,661,050	\$46,190,276	\$888,452,060	6.94%
Main System	105,092,504	58,872,974	46,219,530	865,868,265	6.80%
Judges System	1,099,249	1,159,604	(60,355)	6,598,981	17.57%
National Guard System	153,417	91,948	61,469	1,691,014	5.44%
Law Enforcement with Prior Main Service System	1,296,041	1,294,010	2,031	11,703,913	11.06%
Law Enforcement without Prior Main Service System	210,115	242,514	(32,399)	2,589,887	9.36%

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

EXHIBIT 5

Notes to Required Supplementary Information

Valuation date Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported

Methods and assumptions used to establish “actuarially determined contribution” rates (Schedule of Contributions):

Actuarial cost method	Entry age actuarial cost method. Under this method, the Normal Cost is determined as if the current benefit accrual rate had always been in effect.
Amortization method	Level percent of payroll
Remaining amortization period	20 years open, assuming 4.50% (4.00% for Judges) of payroll growth per annum
Asset valuation method	Adjusted market value that immediately recognizes interest and dividends. The procedure recognizes 20% of each year’s total appreciation (depreciation) beginning with the year of occurrence. After five years, the appreciation (depreciation) is fully recognized.

Methods and assumptions used to determine GASB 67 and 68 amounts (Schedules of Changes in Net Pension Liability):

Actuarial cost method	Entry age actuarial cost method. Under this method, each employee’s service cost is determined based on the same benefit terms reflected in that employee’s actuarial present value of projected benefit payments.
Asset valuation method	The plan’s assets (Fiduciary Net Position) are reported without actuarial smoothing.
Investment rate of return	8.0%. The net investment return assumption is a long-term estimate derived from historical data, current and recent market expectations, and professional judgment. As part of the analysis, a building block approach was used that reflects inflation expectations and anticipated risk premiums for each of the portfolio’s asset classes, as well as the Plan’s target asset allocation.
Inflation rate	3.50%
Projected salary increases	Ranges from 8.25% for new members to 4.86% for members with 5 or more years of service (5.0% for Judges).
Cost of living adjustments	None

SECTION 2: GASB 67 and 68 Information for North Dakota Public Employees Retirement System

Mortality

RP-2000 Combined Healthy Mortality Table with sex-distinct rates, set back three years. RP-2000 Disabled Retiree Mortality Table with sex-distinct rates, set back one year for males (not set back for females)

Other assumptions:

Same as those used in the July 1, 2014 and July 1, 2013 actuarial funding valuations

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT A

Proportionate Share of Net Pension Liability/(Asset) for North Dakota Public Employees Retirement System

	2014			2013	
	2013-2014 Covered- Employee Compensation	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)
Main System:					
Cities	\$70,617,619	8.383116%	\$53,209,440	8.383116%	\$61,541,581
Counties	145,980,386	17.329536%	109,994,273	17.329536%	127,218,452
District Health Units	10,443,467	1.239759%	7,869,006	1.239759%	9,101,237
Political Subdivisions	12,594,979	1.495168%	9,490,146	1.495168%	10,976,229
School Districts	129,727,279	15.400107%	97,747,763	15.400107%	113,054,254
Other State	238,314,139	28.290605%	179,566,510	28.290605%	207,685,131
State of ND	<u>234,701,222</u>	<u>27.861710%</u>	<u>176,844,237</u>	<u>27.861710%</u>	<u>204,536,555</u>
Subtotal	<u>\$842,379,091</u>	<u>100.000000%</u>	<u>\$634,721,375</u>	<u>100.000000%</u>	<u>\$734,113,439</u>
Judges System	\$6,460,877	100.000000%	\$(3,723,843)	100.000000%	\$(395,996)
National Guard System	\$1,061,849	100.000000%	\$(201,648)	100.000000%	\$224,327
Law Enforcement with Prior					
Main Service System:					
Cities	\$2,591,824	19.824258%	\$1,226,475	19.824258%	\$1,465,265
Counties	7,822,525	59.832678%	3,701,692	59.832678%	4,422,397
Other State	<u>2,530,668</u>	<u>20.343064%</u>	<u>1,258,572</u>	<u>20.343064%</u>	<u>1,503,611</u>
Subtotal	<u>\$12,945,017</u>	<u>100.000000%</u>	<u>\$6,186,739</u>	<u>100.000000%</u>	<u>\$7,391,273</u>
Law Enforcement without Prior					
Main Service System:					
Cities	\$322,283	11.795180%	\$(1,574)	11.795180%	\$37,950
Counties	<u>2,410,045</u>	<u>88.204820%</u>	<u>(11,769)</u>	<u>88.204820%</u>	<u>283,790</u>
Subtotal	<u>\$2,732,328</u>	<u>100.000000%</u>	<u>\$(13,343)</u>	<u>100.000000%</u>	<u>\$321,740</u>
Total PERS	<u>\$865,579,162</u>	<u>100.000000%</u>	<u>\$636,969,280</u>	<u>100.000000%</u>	<u>\$741,654,783</u>

The net pension liability/(asset) was measured as of June 30, 2014 and 2013 and determined based upon the total pension liability from actuarial valuations as of July 1, 2014 and 2013. The proportions used in the 2013 allocation were assumed to be the same as the proportions determined in the 2014 allocation.

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

Each employer's proportion of the net pension liability/(asset) was based on their covered compensation relative to the total covered compensation for all employers during the period ending July 1, 2014. The covered compensation for each System by employer is shown below.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability for each of the employers as of June 30, 2014, calculated using the discount rate of 8.00%, as well as what the employer's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

As of June 30, 2014	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Main System:			
Cities	\$82,064,658	\$53,209,440	\$29,082,478
Counties	169,643,656	109,994,273	60,119,153
District Health Units	12,136,346	7,869,006	4,300,938
Political Subdivisions	14,636,616	9,490,146	5,186,996
School Districts	150,755,937	97,747,763	53,425,631
Other State	276,944,613	179,566,510	98,144,995
State of ND	<u>272,746,040</u>	<u>176,844,237</u>	<u>96,657,084</u>
Subtotal	<u>\$978,927,866</u>	<u>\$634,721,375</u>	<u>\$346,917,275</u>
Judges System	\$(86,042)	\$(3,723,843)	\$(6,877,311)
National Guard System	\$177,245	\$(201,648)	\$(502,112)
Law Enforcement with Prior			
Main Service System:			
Cities	\$1,971,425	\$1,226,475	\$616,839
Counties	5,950,065	3,701,692	1,861,714
Other State	<u>2,023,017</u>	<u>1,258,572</u>	<u>632,981</u>
Subtotal	<u>9,944,507</u>	<u>\$6,186,739</u>	<u>\$3,111,534</u>
Law Enforcement without Prior			
Main Service System:			
Cities	\$37,241	\$(1,574)	\$(31,121)
Counties	<u>278,486</u>	<u>(11,769)</u>	<u>(232,724)</u>
Subtotal	<u>\$315,727</u>	<u>\$(13,343)</u>	<u>\$(263,845)</u>
Total PERS	<u>\$989,279,303</u>	<u>\$636,969,280</u>	<u>\$342,385,541</u>

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT B

Deferred Outflows of Resources and Deferred Inflows of Resources for Plan year ending June 30, 2014

Deferred Outflows of Resources	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System	Total PERS
Changes in proportion and differences between location's contributions and proportionate share of contributions ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0
Changes of assumptions or other inputs	0	0	0	0	0	0
Net difference between projected and actual earnings on pension plan investments	0	0	0	0	0	0
Difference between expected and actual experience	<u>24,957,025</u>	<u>340,738</u>	<u>0</u>	<u>426,669</u>	<u>317,299</u>	<u>26,041,731</u>
Total	<u>\$24,957,025</u>	<u>\$340,738</u>	<u>\$0</u>	<u>\$426,669</u>	<u>\$317,299</u>	<u>\$26,041,731</u>
Deferred Inflows of Resources						
Changes in proportion and differences between location's contributions and proportionate share of contributions ⁽¹⁾	\$0	\$0	\$0	\$0	\$0	\$0
Changes of assumptions or other inputs	0	0	0	0	0	0
Net difference between projected and actual earnings on pension plan investments	(154,875,241)	(3,029,943)	(223,147)	(1,499,354)	(96,945)	(159,724,630)
Difference between expected and actual experience	<u>0</u>	<u>0</u>	<u>(258,872)</u>	<u>0</u>	<u>0</u>	<u>(258,872)</u>
Total	<u>\$(154,875,241)</u>	<u>\$(3,029,943)</u>	<u>\$(482,019)</u>	<u>\$(1,499,354)</u>	<u>\$(96,945)</u>	<u>\$(159,983,502)</u>

Deferred outflows of resources and deferred inflows of resources related to pension will be recognized as follows:

Year Ended June 30:

2015	\$(26,596,623)	\$(505,179)	\$(99,128)	\$(240,694)	\$22,416	\$(27,419,208)
2016	(26,596,623)	(505,179)	(99,128)	(240,694)	22,416	(27,419,208)
2017	(26,596,623)	(567,681)	(99,128)	(240,694)	22,416	(27,481,710)
2018	(26,596,624)	(605,987)	(85,507)	(240,693)	22,416	(27,506,395)
2019	3,064,900	0	0	59,177	41,805	3,165,882
Thereafter	0	0	0	71,607	66,469	138,076

⁽¹⁾ Calculated in accordance with Paragraphs 54 and 55 of GASB 68.

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT C

Pension Expense/(Income)

Components of Pension Expense/(Income)	Main System	Judges System	National Guard System	Law Enforcement with Prior Main Service System	Law Enforcement without Prior Main Service System	Total PERS
Service Cost	\$91,683,248	\$1,209,997	\$175,836	\$1,250,561	\$291,715	\$94,611,357
Interest on the total pension liability/(asset)	213,341,466	2,922,629	240,936	2,073,747	140,663	218,719,441
Expensed portion of current-period changes in proportion and differences between location's contributions and proportionate share of contributions	0	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the total pension liability	4,378,425	100,810	(54,499)	59,177	41,805	4,525,718
Expensed portion of current-period changes of assumptions or other inputs	0	0	0	0	0	0
Actual member contributions	(65,623,576)	(691,226)	(57,798)	(721,345)	(625,395)	(67,719,340)
Projected earnings on plan investments	(152,170,840)	(2,931,115)	(214,761)	(1,462,160)	(126,057)	(156,904,933)
Expensed portion of current-period differences between actual and projected earnings on plan investments	(30,975,048)	(605,989)	(44,629)	(299,871)	(19,389)	(31,944,926)
Administrative expense	2,168,827	10,677	3,779	21,358	6,151	2,210,792
Other – adjustment for beginning of year balance	1	0	0	0	0	1
Recognition of beginning deferred outflows of resources as pension expense	0	0	0	0	0	0
Recognition of beginning deferred inflows of resources as pension expense	0	0	0	0	0	0
Pension Expense/(Income) for 2013/2014	\$62,802,503	\$15,783	\$48,864	\$921,467	\$(290,507)	\$63,498,110
Average expected remaining service lives*	5.70	3.38	4.75	7.21	7.59	5.71

* The average of the expected service lives of all employees is determined by:

- Calculating each active employees' expected remaining service life as the present value of \$1 per year of future service at zero percent interest.
- Setting the remaining service life to zero for each nonactive or retired member.
- Dividing the sum of the above amounts by the total number of active employee, nonactive and retired members.

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT D

Schedule of Proportionate Share of the Net Pension Liability/(Asset)

	Proportion of the net pension liability/(asset)	Proportionate share of net pension liability/(asset)	Covered-employee payroll	Proportionate share of the net pension liability/(asset) as a percentage of its covered-employee payroll	Plan fiduciary net position as a percentage of the total pension liability/(asset)
Main System	100.000000%	\$634,721,375	\$842,379,091	100.000000%	77.702316%
Judges System	100.000000%	(3,723,843)	6,460,877	100.000000%	109.550815%
National Guard System	100.000000%	(201,648)	1,061,849	100.000000%	106.929468%
Law Enforcement with Prior Main Service System	100.000000%	6,186,739	12,945,017	100.000000%	77.810668%
Law Enforcement without Prior Main Service System	<u>100.000000%</u>	<u>(13,343)</u>	<u>2,732,328</u>	<u>100.000000%</u>	<u>100.608998%</u>
Total PERS	<u>100.000000%</u>	<u>\$636,969,280</u>	<u>\$865,579,162</u>	<u>100.000000%</u>	<u>78.175162%</u>

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT E

Schedule of Reconciliation of Net Pension Liability/(Asset)

	Beginning Net Pension Liability/ (Asset)	Pension Expense/ (Income)	Employer Contributions	New Net Deferred Inflows/ Outflows	Recognition of Prior Deferred Inflows/ Outflows	Ending Net Pension Liability/ (Asset)
Main System:						
Cities	\$61,541,581	\$5,264,818	\$(4,935,390)	\$(8,661,569)	\$0	\$53,209,440
Counties	127,218,452	10,883,386	(10,202,413)	(17,905,152)	0	109,994,273
District Health Units	9,101,237	778,591	(729,883)	(1,280,939)	0	7,869,006
Political Subdivisions	10,976,229	938,999	(880,250)	(1,544,832)	0	9,490,146
School Districts	113,054,254	9,671,645	(9,066,501)	(15,911,635)	0	97,747,763
Other State	207,685,131	17,767,204	(16,655,521)	(29,230,304)	0	179,566,510
State of ND	<u>204,536,555</u>	<u>17,497,860</u>	<u>(16,403,016)</u>	<u>(28,787,162)</u>	<u>0</u>	<u>176,844,236</u>
Subtotal	<u>\$734,113,439</u>	<u>\$62,802,503</u>	<u>\$(58,872,974)</u>	<u>\$(103,321,593)</u>	<u>\$0</u>	<u>\$634,721,375</u>
Judges System	\$(395,996)	\$15,783	\$(1,159,604)	\$(2,184,026)	\$0	\$(3,723,843)
National Guard System	\$224,327	\$48,864	\$(91,948)	\$(382,891)	\$0	\$(201,648)
Law Enforcement with Prior Main Service System:						
Cities	\$1,465,265	\$182,674	\$(256,528)	\$(164,396)	\$0	\$1,226,475
Counties	4,422,397	551,338	(774,241)	(497,802)	0	3,701,692
Other State	<u>1,503,611</u>	<u>187,455</u>	<u>(263,241)</u>	<u>(169,253)</u>	<u>0</u>	<u>1,258,572</u>
Subtotal	<u>\$7,391,273</u>	<u>\$921,467</u>	<u>\$(1,294,010)</u>	<u>\$(831,991)</u>	<u>\$0</u>	<u>\$6,186,739</u>
Law Enforcement without Prior Main Service System:						
Cities	\$37,950	\$(34,266)	\$(28,605)	\$23,347	\$0	\$(1,574)
Counties	<u>283,790</u>	<u>(256,241)</u>	<u>(213,909)</u>	<u>174,591</u>	<u>0</u>	<u>(11,769)</u>
Subtotal	<u>\$321,740</u>	<u>\$(290,507)</u>	<u>\$(242,514)</u>	<u>\$197,938</u>	<u>\$0</u>	<u>\$(13,343)</u>
Total PERS	<u>\$741,654,783</u>	<u>\$63,498,110</u>	<u>\$(61,661,050)</u>	<u>\$(106,522,563)</u>	<u>\$0</u>	<u>\$636,969,280</u>

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT F

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset) for the Plan year ending June 30, 2014

Plan	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Differences between Expected and Actual Experience							
	Differences between Expected and Actual Experience	Recognition Period (Years)	2014	2015	2016	2017	2018	Thereafter
Main System:								
Cities	\$2,092,176	5.70	\$367,048	\$367,048	\$367,048	\$367,048	\$367,048	\$256,936
Counties	4,324,937	5.70	758,761	758,761	758,761	758,761	758,761	531,132
District Health Units	309,407	5.70	54,282	54,282	54,282	54,282	54,282	37,997
Political Subdivisions	373,149	5.70	65,465	65,465	65,465	65,465	65,465	45,824
School Districts	3,843,409	5.70	674,282	674,282	674,282	674,282	674,282	471,999
Other State	7,060,493	5.70	1,238,683	1,238,683	1,238,683	1,238,683	1,238,683	867,078
State of ND	<u>6,953,454</u>	5.70	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>1,219,904</u>	<u>853,934</u>
Subtotal	<u>\$24,957,025</u>	5.70	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$4,378,425</u>	<u>\$3,064,900</u>
Judges System	\$340,738	3.38	\$100,810	\$100,810	\$100,810	\$38,308	\$0	\$0
National Guard System	\$(258,872)	4.75	\$(54,499)	\$(54,499)	\$(54,499)	\$(54,499)	\$(40,876)	\$0
Law Enforcement with Prior Main Service System:								
Cities	\$84,584	7.21	\$11,731	\$11,731	\$11,731	\$11,731	\$11,731	\$25,929
Counties	255,287	7.21	35,407	35,407	35,407	35,407	35,407	78,252
Other State	<u>86,798</u>	7.21	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>12,039</u>	<u>26,603</u>
Subtotal	<u>\$426,669</u>	7.21	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$59,177</u>	<u>\$130,784</u>
Law Enforcement without Prior Main Service System:								
Cities	\$37,426	7.59	\$4,931	\$4,931	\$4,931	\$4,931	\$4,931	\$12,771
Counties	<u>279,873</u>	7.59	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>36,874</u>	<u>95,503</u>
Subtotal	\$317,299	7.59	\$41,805	\$41,805	\$41,805	\$41,805	\$41,805	\$108,274
Total PERS	<u>\$25,782,859</u>		<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,463,216</u>	<u>\$4,438,531</u>	<u>\$3,303,958</u>
Net increase (decrease) in pension expense			<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,525,718</u>	<u>\$4,463,216</u>	<u>\$4,438,531</u>	<u>\$3,303,958</u>

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

Plan	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of Assumption Changes							
	Differences between Expected and Actual Experience	Recognition Period (Years)	2014	2015	2016	2017	2018	Thereafter
Main System	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
Judges System	0	0.00	0	0	0	0	0	0
National Guard System	0	0.00	0	0	0	0	0	0
Law Enforcement with Prior Main Service System	0	0.00	0	0	0	0	0	0
Law Enforcement without Prior Main Service System	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total PERS	\$0	0.00	\$0	\$0	\$0	\$0	\$0	\$0
Net increase (decrease) in pension expense/(income)			\$0	\$0	\$0	\$0	\$0	\$0

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

Plan	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of Differences between Projected and Actual Earnings on Pension Plan Investments						
	Differences between Expected and Actual Experience	Recognition Period (Years)	2014	2015	2016	2017	2018
Main System:							
Cities	\$(12,983,371)	5.00	\$(2,596,674)	\$(2,596,674)	\$(2,596,674)	\$(2,596,674)	\$(2,596,675)
Counties	(26,839,160)	5.00	(5,367,832)	(5,367,832)	(5,367,832)	(5,367,832)	(5,367,832)
District Health Units	(1,920,080)	5.00	(384,016)	(384,016)	(384,016)	(384,016)	(384,016)
Political Subdivisions	(2,315,645)	5.00	(463,129)	(463,129)	(463,129)	(463,129)	(463,129)
School Districts	(23,850,953)	5.00	(4,770,191)	(4,770,191)	(4,770,191)	(4,770,191)	(4,770,189)
Other State	(43,815,142)	5.00	(8,763,028)	(8,763,028)	(8,763,028)	(8,763,028)	(8,763,030)
State of ND	<u>(43,150,890)</u>	5.00	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>	<u>(8,630,178)</u>
Subtotal	<u>\$(154,875,241)</u>	5.00	<u>\$(30,975,048)</u>	<u>\$(30,975,048)</u>	<u>\$(30,975,048)</u>	<u>\$(30,975,048)</u>	<u>\$(30,975,049)</u>
Judges System	\$(3,029,943)	5.00	\$(605,989)	\$(605,989)	\$(605,989)	\$(605,989)	\$(605,987)
National Guard System	\$(223,147)	5.00	\$(44,629)	\$(44,629)	\$(44,629)	\$(44,629)	\$(44,631)
Law Enforcement with Prior Main Service System:							
Cities	\$(297,236)	5.00	\$(59,447)	\$(59,447)	\$(59,447)	\$(59,447)	\$(59,448)
Counties	(897,103)	5.00	(179,421)	(179,421)	(179,421)	(179,421)	(179,419)
Other State	<u>(305,015)</u>	5.00	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>	<u>(61,003)</u>
Subtotal	<u>\$(1,499,354)</u>	5.00	<u>\$(299,871)</u>	<u>\$(299,871)</u>	<u>\$(299,871)</u>	<u>\$(299,871)</u>	<u>\$(299,870)</u>
Law Enforcement without Prior Main Service System:							
Cities	\$(11,435)	5.00	\$(2,287)	\$(2,287)	\$(2,287)	\$(2,287)	\$(2,287)
Counties	<u>(85,510)</u>	5.00	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>	<u>(17,102)</u>
Subtotal	<u>\$(96,945)</u>	5.00	<u>\$(19,389)</u>	<u>\$(19,389)</u>	<u>\$(19,389)</u>	<u>\$(19,389)</u>	<u>\$(19,389)</u>
Total PERS	<u>\$(159,724,630)</u>	5.00	<u>\$(31,944,926)</u>	<u>\$(31,944,926)</u>	<u>\$(31,944,926)</u>	<u>\$(31,944,926)</u>	<u>\$(31,944,926)</u>
Net increase (decrease) in pension expense			\$(31,944,926)	\$(31,944,926)	\$(31,944,926)	\$(31,944,926)	\$(31,944,926)

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

The net effect of the change on the employer's proportionate share of the collective net pension liability/(asset) and collective deferred outflows of resources and deferred inflows of resources will be also recognized over the average of the expected remaining service lives of all members. The difference between the actual employer and member contributions and the proportionate share of the employer and member contributions during the measurement periods will be recognized over the same periods. While these amounts are different for each employer, they will sum to zero for the entire State segment of PERS. Since the same proportionate share was used in both the July 1, 2013 and July 1, 2014 allocations, these amounts will all be zero in for measurement periods ending on June 30, 2014.

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT F (continued)

Schedule of Recognition of Changes in Total Net Pension Liability/(Asset)

	Increase (Decrease) in Pension Expense/(Income) Arising from the Recognition of the Effects of the Change in Proportion and Change in Employer and Member Contributions for the Year Ended June 30, 2014						
	Total Change to be Recognized	Recognition Period (Years)	2014	2015	2016	2017	2018
Main System	\$0	0.00	\$0	\$0	\$0	\$0	\$0
Judges System	0	0.00	0	0	0	0	0
National Guard System	0	0.00	0	0	0	0	0
Law Enforcement with Prior Main Service System	0	0.00	0	0	0	0	0
Law Enforcement without Prior Main Service System	<u>0</u>	0.00	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total PERS	\$0	0.00	\$0	\$0	\$0	\$0	\$0
Net increase (decrease) in pension expense/(income)			\$0	\$0	\$0	\$0	\$0

SECTION 3: Additional Information for GASB 68 for North Dakota Public Employees Retirement System

EXHIBIT G

Schedule of Employer Allocations

Schedule of Employer Allocations as of June 30, 2014				
	2013-2014 Actual Payroll	Current Contribution Rate	Estimated 2014-2015 Contributions	Employer Allocation Percentage
Main System:				
Cities	\$70,617,619	7.12%	\$5,027,974	8.383116%
Counties	145,980,386	7.12%	10,393,803	17.329536%
District Health Units	10,443,467	7.12%	743,575	1.239759%
Political Subdivisions	12,594,979	7.12%	896,763	1.495168%
School Districts	129,727,279	7.12%	9,236,582	15.400107%
Other State	238,314,139	7.12%	16,967,966	28.290604%
State of ND	<u>234,701,222</u>	7.12%	<u>16,710,726</u>	<u>27.861710%</u>
Subtotal	<u>\$842,379,091</u>	7.12%	<u>\$59,977,389</u>	<u>100.000000%</u>
Judges System	\$6,460,877	17.52%	\$1,131,946	100.000000%
National Guard System	\$1,061,849	7.00%	\$74,329	100.000000%
Law Enforcement with Prior				
Main Service System:				
Cities	\$2,591,824	9.81%	\$254,258	19.824258%
Counties	7,822,525	9.81%	767,390	59.832678%
Other State	<u>2,530,668</u>	10.31%	<u>260,912</u>	<u>20.343064%</u>
Subtotal	<u>\$12,945,017</u>		<u>\$1,282,560</u>	<u>100.000000%</u>
Law Enforcement without Prior				
Main Service System:				
Cities	\$322,283	7.93%	\$25,557	11.795180%
Counties	<u>2,410,045</u>	7.93%	<u>191,117</u>	<u>88.204820%</u>
Subtotal	<u>\$2,732,328</u>	7.93%	<u>\$216,674</u>	<u>100.000000%</u>
Total PERS	<u>\$865,579,162</u>		<u>\$62,682,898</u>	

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SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	City	200087	City Of Ashley	\$63,047	\$4,489	0.007484%
2.	City	200037	City Of Beach	\$120,289	\$8,565	0.014280%
3.	City	200006	City Of Belfield	\$419,363	\$29,859	0.049784%
4.	City	200118	City of Berthold	\$8,097	\$577	0.000962%
5.	City	200030	City Of Bowman	\$467,360	\$33,276	0.055481%
6.	City	200103	City Of Burlington	\$69,349	\$4,938	0.008233%
7.	City	200059	City Of Carrington	\$649,471	\$46,242	0.077099%
8.	City	200119	City of Carson	\$10,352	\$737	0.001229%
9.	City	200010	City Of Cavalier	\$473,635	\$33,723	0.056226%
10.	City	200057	City Of Cooperstown	\$135,596	\$9,654	0.016096%
11.	City	200080	City Of Crosby	\$132,701	\$9,448	0.015753%
12.	City	200097	City Of Devils Lake	\$155,719	\$11,087	0.018485%
13.	City	200003	City Of Drayton	\$225,795	\$16,077	0.026805%
14.	City	200049	City Of Elgin	\$51,373	\$3,658	0.006099%
15.	City	200016	City Of Ellendale	\$264,682	\$18,845	0.031420%
16.	City	200084	City Of Emerado	\$44,844	\$3,193	0.005324%
17.	City	200035	City Of Fargo	\$21,337,358	\$1,519,220	2.532988%
18.	City	200004	City Of Fessenden	\$51,840	\$3,691	0.006154%
19.	City	200020	City Of Finley	\$60,609	\$4,315	0.007194%
20.	City	200038	City Of Glenburn	\$53,414	\$3,803	0.006341%
21.	City	200083	City Of Grafton	\$1,318,270	\$93,861	0.156494%
22.	City	200014	City Of Grand Forks	\$14,831,384	\$1,055,995	1.760655%
23.	City	200018	City Of Granville	\$42,416	\$3,020	0.005035%
24.	City	200053	City Of Gwinner	\$125,000	\$8,900	0.014839%
25.	City	200110	City Of Halliday	\$108,033	\$7,692	0.012825%
26.	City	200090	City Of Hankinson	\$185,170	\$13,184	0.021982%
27.	City	200011	City Of Harvey	\$460,870	\$32,814	0.054711%
28.	City	200041	City Of Harwood	\$85,998	\$6,123	0.010209%
29.	City	200067	City Of Hatton	\$80,632	\$5,741	0.009572%
30.	City	200036	City Of Jamestown	\$4,156,134	\$295,917	0.493381%
31.	City	200054	City Of Kenmare	\$316,251	\$22,517	0.037542%
32.	City	200015	City Of Killdeer	\$444,055	\$31,617	0.052715%
33.	City	200040	City Of Kulm	\$117,829	\$8,389	0.013987%
34.	City	200115	City of Lakota	\$100,897	\$7,184	0.011978%
35.	City	200063	City Of Lamoure	\$151,976	\$10,821	0.018042%
36.	City	200061	City Of Larimore	\$76,655	\$5,458	0.009100%
37.	City	200101	City Of Lidgerwood	\$41,086	\$2,925	0.004877%
38.	City	200085	City Of Lincoln	\$356,425	\$25,377	0.042311%
39.	City	200019	City Of Linton	\$218,650	\$15,568	0.025956%
40.	City	200104	City Of Lisbon	\$273,445	\$19,469	0.032461%
41.	City	200111	City Of Maddock	\$81,618	\$5,811	0.009689%
42.	City	200045	City Of Mapleton	\$106,244	\$7,565	0.012613%
43.	City	200102	City Of Mcclusky	\$27,298	\$1,944	0.003241%
44.	City	200002	City Of Meville	\$80,604	\$5,739	0.009569%
45.	City	200025	City Of Medora	\$249,901	\$17,793	0.029666%
46.	City	200064	City Of Michigan	\$33,753	\$2,403	0.004007%
47.	City	200086	City Of Minto	\$74,973	\$5,338	0.008900%
48.	City	200100	City Of Mohall	\$146,936	\$10,462	0.017443%
49.	City	200060	City Of Mott	\$94,146	\$6,703	0.011176%
50.	City	200012	City Of Napoleon	\$166,799	\$11,876	0.019801%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
51.	City	200088	City Of Neche	\$43,500	\$3,097	0.005164%
52.	City	200058	City Of New England	\$119,147	\$8,483	0.014144%
53.	City	200076	City Of New Leipzig	\$23,223	\$1,653	0.002756%
54.	City	200091	City Of New Rockford	\$146,308	\$10,417	0.017368%
55.	City	200051	City Of New Salem	\$69,565	\$4,953	0.008258%
56.	City	200009	City of New Town	\$410,707	\$29,242	0.048755%
57.	City	200069	City Of Northwood	\$140,188	\$9,981	0.016641%
58.	City	200098	City Of Oakes	\$587,830	\$41,853	0.069781%
59.	City	200065	City Of Park River	\$402,720	\$28,674	0.047808%
60.	City	200073	City Of Pembina	\$75,248	\$5,358	0.008933%
61.	City	200070	City Of Powers Lake	\$49,351	\$3,514	0.005859%
62.	City	200022	City Of Ray	\$187,001	\$13,314	0.022198%
63.	City	200114	City of Regent	\$12,260	\$873	0.001456%
64.	City	200033	City Of Rhame	\$70,200	\$4,998	0.008333%
65.	City	200008	City Of Rolla	\$243,868	\$17,363	0.028949%
66.	City	200050	City Of Rugby	\$508,229	\$36,186	0.060333%
67.	City	200079	City Of Scranton	\$54,273	\$3,864	0.006442%
68.	City	200062	City Of Sherwood	\$28,602	\$2,036	0.003395%
69.	City	200077	City Of Stanley	\$633,248	\$45,087	0.075173%
70.	City	200089	City Of Surrey	\$209,859	\$14,942	0.024913%
71.	City	200028	City Of Thompson	\$115,169	\$8,200	0.013672%
72.	City	200031	City Of Tioga	\$738,170	\$52,558	0.087630%
73.	City	200072	City Of Towner	\$55,422	\$3,946	0.006579%
74.	City	200075	City Of Underwood	\$76,380	\$5,438	0.009067%
75.	City	200026	City of Velva	\$110,508	\$7,868	0.013118%
76.	City	200046	City Of Wahpeton	\$2,172,028	\$154,648	0.257844%
77.	City	200052	City Of Walhalla	\$263,103	\$18,733	0.031233%
78.	City	200055	City Of Watford City	\$1,665,155	\$118,559	0.197673%
79.	City	200094	City Of West Fargo	\$5,521,525	\$393,133	0.655469%
80.	City	200005	City Of Westhope	\$130,739	\$9,309	0.015521%
81.	City	200029	City Of Williston	\$6,320,257	\$450,002	0.750286%
82.	City	200021	City Of Wilton	\$85,494	\$6,087	0.010149%
83.	County	300001	Adams County	\$736,811	\$52,461	0.087468%
84.	County	300002	Barnes County	\$2,262,216	\$161,070	0.268551%
85.	County	300003	Benson County	\$1,592,008	\$113,351	0.188990%
86.	County	300004	Billings County	\$2,198,175	\$156,510	0.260948%
87.	County	300005	Bottineau County	\$2,736,516	\$194,840	0.324856%
88.	County	300006	Bowman County	\$1,319,198	\$93,927	0.156604%
89.	County	300007	Burke County	\$1,333,795	\$94,966	0.158336%
90.	County	300008	Burleigh County	\$12,432,688	\$885,207	1.475901%
91.	County	300009	Cass County	\$20,506,760	\$1,460,081	2.434386%
92.	County	300010	Cavalier County	\$1,648,126	\$117,347	0.195652%
93.	County	300011	Dickey County	\$1,560,478	\$111,106	0.185246%
94.	County	300012	Divide County	\$2,202,963	\$156,851	0.261517%
95.	County	300013	Dunn County	\$2,800,769	\$199,415	0.332484%
96.	County	300014	Eddy County	\$749,762	\$53,383	0.089005%
97.	County	300015	Emmons County	\$1,166,472	\$83,053	0.138474%
98.	County	300016	Foster County	\$1,050,477	\$74,794	0.124704%
99.	County	300018	Grand Forks County	\$13,122,653	\$934,333	1.557809%
100.	County	300019	Grant County	\$982,921	\$69,984	0.116684%
101.	County	300020	Griggs County	\$717,960	\$51,119	0.085230%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
102.	County	300021	Hettinger County	\$949,833	\$67,628	0.112756%
103.	County	300023	Lamoure County	\$1,197,858	\$85,287	0.142199%
104.	County	300024	Logan County	\$558,168	\$39,742	0.066262%
105.	County	300025	Mchenry County	\$1,228,412	\$87,463	0.145827%
106.	County	300026	Mcintosh County	\$835,577	\$59,493	0.099192%
107.	County	300027	Mckenzie County	\$4,302,073	\$306,308	0.510706%
108.	County	300028	Mclean County	\$3,616,055	\$257,463	0.429267%
109.	County	300029	Mercer County	\$2,384,177	\$169,753	0.283028%
110.	County	300030	Morton County	\$4,457,002	\$317,339	0.529098%
111.	County	300031	Mountrail County	\$4,047,196	\$288,160	0.480448%
112.	County	300032	Nelson County	\$1,203,918	\$85,719	0.142919%
113.	County	300033	Oliver County	\$593,060	\$42,226	0.070403%
114.	County	300034	Pembina County	\$2,436,059	\$173,447	0.289187%
115.	County	300035	Pierce County	\$1,692,589	\$120,512	0.200929%
116.	County	300036	Ramsey County	\$2,719,249	\$193,611	0.322807%
117.	County	300037	Ransom County	\$1,283,803	\$91,407	0.152402%
118.	County	300038	Renville County	\$1,089,059	\$77,541	0.129284%
119.	County	300039	Richland County	\$5,036,398	\$358,592	0.597879%
120.	County	300040	Rolette County	\$1,828,794	\$130,210	0.217098%
121.	County	300042	Sheridan County	\$492,947	\$35,098	0.058519%
122.	County	300044	Slope County	\$455,641	\$32,442	0.054090%
123.	County	300045	Stark County	\$4,614,538	\$328,555	0.547798%
124.	County	300046	Steele County	\$612,893	\$43,638	0.072757%
125.	County	300047	Stutsman County	\$5,074,056	\$361,273	0.602349%
126.	County	300048	Towner County	\$801,874	\$57,093	0.095191%
127.	County	300049	Traill County	\$2,453,519	\$174,691	0.291261%
128.	County	300050	Walsh County	\$2,852,754	\$203,116	0.338654%
129.	County	300051	Ward County	\$7,970,652	\$567,510	0.946207%
130.	County	300052	Wells County	\$1,568,903	\$111,706	0.186247%
131.	County	300053	Williams County	\$6,502,581	\$462,984	0.771931%
132.	District Health Unit	100021	Cavalier County Health Dist	\$108,312	\$7,712	0.012858%
133.	District Health Unit	100004	Central Valley Health Unit	\$990,375	\$70,515	0.117569%
134.	District Health Unit	100017	City-County Health District	\$491,105	\$34,967	0.058300%
135.	District Health Unit	100023	Custer Health Unit	\$1,225,296	\$87,241	0.145456%
136.	District Health Unit	100005	Dickey County Health District	\$140,364	\$9,994	0.016663%
137.	District Health Unit	100006	Emmons County Public Health	\$104,338	\$7,429	0.012386%
138.	District Health Unit	100010	First District Health Unit	\$1,901,241	\$135,368	0.225698%
139.	District Health Unit	100012	Garrison Diversion Conservancy District	\$1,628,261	\$115,932	0.193293%
140.	District Health Unit	100014	Kidder County District Health Unit	\$25,232	\$1,797	0.002996%
141.	District Health Unit	100011	Lake Region District Health Unit	\$703,319	\$50,076	0.083491%
142.	District Health Unit	100002	McIntosh District Health Unit	\$53,145	\$3,784	0.006309%
143.	District Health Unit	100009	Nelson-Griggs District Health Unit	\$120,286	\$8,564	0.014279%
144.	District Health Unit	100007	Rolette County Public Health	\$278,658	\$19,840	0.033079%
145.	District Health Unit	100018	Sargent County District Health Unit	\$49,803	\$3,546	0.005912%
146.	District Health Unit	100015	Southwestern District Health Unit	\$1,087,827	\$77,453	0.129137%
147.	District Health Unit	100008	Towner County Public Health Unit	\$53,165	\$3,785	0.006311%
148.	District Health Unit	100019	Traill District Health Unit	\$149,880	\$10,671	0.017792%
149.	District Health Unit	100013	Upper Missouri Health Unit	\$910,227	\$64,808	0.108054%
150.	District Health Unit	100022	Walsh County Health District	\$266,607	\$18,982	0.031649%
151.	District Health Unit	100003	Wells County Dist Health Unit	\$156,026	\$11,109	0.018522%
152.	Political Subdivision	500057	Barnes County Soil Conservation District	\$95,105	\$6,771	0.011289%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
153.	Political Subdivision	500041	Bismarck Rural Fire Protection	\$326,930	\$23,277	0.038810%
154.	Political Subdivision	500025	Bowman City Park Board	\$38,385	\$2,733	0.004557%
155.	Political Subdivision	500068	Burleigh County Council On Aging	\$470,162	\$33,476	0.055814%
156.	Political Subdivision	500007	Burleigh County Soil Conservation District	\$136,617	\$9,727	0.016218%
157.	Political Subdivision	500017	Carnegie Regional Library	\$56,436	\$4,018	0.006699%
158.	Political Subdivision	500010	Cass County Soil Conservation District	\$132,272	\$9,418	0.015703%
159.	Political Subdivision	500002	Cass County Water Resource District	\$188,538	\$13,424	0.022382%
160.	Political Subdivision	500056	Cavalier County Job Development Authority	\$39,900	\$2,841	0.004737%
161.	Political Subdivision	500031	Central Plains Water District	\$202,806	\$14,440	0.024076%
162.	Political Subdivision	500022	Consolidated Waste Ltd	\$97,934	\$6,973	0.011626%
163.	Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	\$44,280	\$3,153	0.005257%
164.	Political Subdivision	500045	Dunseith Community Nursing Home	\$867,707	\$61,781	0.103007%
165.	Political Subdivision	500040	Fargo Park District	\$1,672,866	\$119,108	0.198588%
166.	Political Subdivision	500009	Grafton Park District	\$119,134	\$8,482	0.014142%
167.	Political Subdivision	500054	Grand Forks County Water Resource District	\$53,418	\$3,803	0.006341%
168.	Political Subdivision	500110	Grand Forks Park District	\$1,162,803	\$82,792	0.138039%
169.	Political Subdivision	500082	Grand Forks Public Library	\$433,301	\$30,851	0.051438%
170.	Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	\$249,356	\$17,754	0.029601%
171.	Political Subdivision	500016	Greater Ramsey Water District	\$261,990	\$18,654	0.031102%
172.	Political Subdivision	500018	Griggs County Public Library	\$29,147	\$2,075	0.003460%
173.	Political Subdivision	500006	James River Soil Conservation District	\$32,660	\$2,325	0.003876%
174.	Political Subdivision	500109	James River Valley Library System	\$210,422	\$14,982	0.024979%
175.	Political Subdivision	500085	Jamestown Parks And Recreation District	\$90,472	\$6,442	0.010741%
176.	Political Subdivision	500038	Jamestown Regional Airport	\$171,967	\$12,244	0.020414%
177.	Political Subdivision	500013	Lake Metigoshe Recreation Service District	\$82,459	\$5,871	0.009789%
178.	Political Subdivision	500111	Mcintosh County Housing Authority	\$35,295	\$2,513	0.004190%
179.	Political Subdivision	500047	Mercer County Soil Conservation District	\$72,668	\$5,174	0.008627%
180.	Political Subdivision	500030	Minot Rural Fire Department	\$67,650	\$4,817	0.008031%
181.	Political Subdivision	500108	North Dakota Firefighters Association	\$163,340	\$11,630	0.019391%
182.	Political Subdivision	500019	R & T Water Supply Commerce Authority	\$379,622	\$27,029	0.045065%
183.	Political Subdivision	500081	Ramsey County Housing Authority	\$168,855	\$12,022	0.020044%
184.	Political Subdivision	500005	Ramsey County Soil Conservation District	\$30,232	\$2,153	0.003590%
185.	Political Subdivision	500091	Ramsey County Water Resource District	\$15,355	\$1,093	0.001822%
186.	Political Subdivision	500033	Ransom County Soil Cons Dist	\$81,650	\$5,813	0.009692%
187.	Political Subdivision	500117	Red River Joint Water Resource District	\$80,004	\$5,696	0.009497%
188.	Political Subdivision	500084	Rolette County Soil Conservation District	\$31,200	\$2,221	0.003703%
189.	Political Subdivision	500055	Southeast Region Career & Technology Center	\$85,665	\$6,099	0.010169%
190.	Political Subdivision	500063	Southwest Water Authority	\$1,899,846	\$135,269	0.225533%
191.	Political Subdivision	500053	Stutsman County Housing Authority	\$73,543	\$5,236	0.008730%
192.	Political Subdivision	500008	Traill County Water Resource District	\$97,488	\$6,941	0.011573%
193.	Political Subdivision	500059	Traill Rural Water District	\$82,988	\$5,909	0.009852%
194.	Political Subdivision	500120	Tri-Cities Joint Job Development Authority	\$56,102	\$3,994	0.006659%
195.	Political Subdivision	500023	Walsh County Housing Authority	\$28,536	\$2,032	0.003388%
196.	Political Subdivision	500003	Walsh County Water Resource District	\$34,592	\$2,463	0.004107%
197.	Political Subdivision	500061	Ward County Water Resource District	\$33,289	\$2,370	0.003951%
198.	Political Subdivision	500072	Watford City Park District	\$111,638	\$7,949	0.013253%
199.	Political Subdivision	500049	West Fargo Park District	\$791,187	\$56,333	0.093924%
200.	Political Subdivision	500080	Western & Central Stark Soil Conservation District	\$87,652	\$6,241	0.010406%
201.	Political Subdivision	500116	Western Area Water Supply Authority	\$434,662	\$30,948	0.051599%
202.	Political Subdivision	500024	Williams County Soil Conservation District	\$37,339	\$2,659	0.004433%
203.	Political Subdivision	500028	Williston Housing Authority	\$347,514	\$24,743	0.041254%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
204.	School District	400047	Apple Creek Elementary School	\$48,808	\$3,475	0.005794%
205.	School District	400123	Beach Public School District #3	\$683,497	\$48,665	0.081139%
206.	School District	400027	Belcourt School District #7	\$4,830,977	\$343,966	0.573493%
207.	School District	400030	Belfield Public School #13	\$222,896	\$15,870	0.026460%
208.	School District	400014	Beulah Public School #27	\$751,344	\$53,496	0.089194%
209.	School District	400026	Billings County School District	\$351,405	\$25,020	0.041716%
210.	School District	400064	Bismarck Public Schools	\$18,919,516	\$1,347,070	2.245963%
211.	School District	400011	Bottineau Public School	\$1,201,842	\$85,571	0.142672%
212.	School District	400046	Bowman County School District #1	\$577,161	\$41,094	0.068516%
213.	School District	400048	Burke Central School	\$23,337	\$1,662	0.002771%
214.	School District	400055	Burleigh County Special Education Unit	\$47,327	\$3,370	0.005619%
215.	School District	400095	Carrington School District #49	\$426,604	\$30,374	0.050642%
216.	School District	400061	Cavalier Public Schools	\$408,041	\$29,053	0.048440%
217.	School District	400054	Center Stanton Public School	\$243,165	\$17,313	0.028866%
218.	School District	400105	Central Cass Public School District #7	\$639,671	\$45,545	0.075937%
219.	School District	400122	Dakota Prairie Public School	\$495,262	\$35,263	0.058794%
220.	School District	400103	Devils Lake Public School	\$2,491,788	\$177,415	0.295803%
221.	School District	400077	Dickinson Public Schools	\$4,144,736	\$295,105	0.492027%
222.	School District	400089	Divide County School Dist #1	\$543,899	\$38,726	0.064568%
223.	School District	400125	Drake Public School District	\$183,897	\$13,093	0.021830%
224.	School District	400078	Drayton Public School #19	\$247,853	\$17,647	0.029423%
225.	School District	400094	Dunseith School District #1	\$1,038,016	\$73,907	0.123225%
226.	School District	400139	East Central Special Education Unit	\$212,385	\$15,122	0.025213%
227.	School District	400017	Ellendale Public School District #40	\$347,703	\$24,756	0.041276%
228.	School District	400050	Enderlin Area School District #24	\$458,733	\$32,662	0.054457%
229.	School District	400019	Fargo Public Schools	\$19,475,053	\$1,386,624	2.311911%
230.	School District	400063	Fort Totten School District # 30	\$378,002	\$26,914	0.044874%
231.	School District	400117	Garrison Public School District #51	\$441,244	\$31,417	0.052381%
232.	School District	400096	Glen Ullin Public School #48	\$276,000	\$19,651	0.032764%
233.	School District	400073	Glenburn School District	\$326,158	\$23,222	0.038718%
234.	School District	400082	Grafton Public School District #3	\$1,018,899	\$72,546	0.120956%
235.	School District	400149	Great Northwest Education Cooperative	\$140,485	\$10,003	0.016678%
236.	School District	400006	Halliday Public School	\$86,441	\$6,155	0.010262%
237.	School District	400033	Harvey Public School Dist #38	\$463,689	\$33,015	0.055046%
238.	School District	400036	Hazen Public School District #3	\$569,095	\$40,520	0.067559%
239.	School District	400039	Hillsboro Public School	\$470,154	\$33,475	0.055813%
240.	School District	400057	James River Multidistrict Special Education Unit	\$402,318	\$28,645	0.047760%
241.	School District	400021	Jamestown Public School District #1	\$2,724,949	\$194,016	0.323482%
242.	School District	400118	Kenmare Public School District #28	\$358,249	\$25,507	0.042528%
243.	School District	400072	Killdeer Public School #16	\$562,999	\$40,086	0.066835%
244.	School District	400081	Kindred Public School District #2	\$416,934	\$29,686	0.049495%
245.	School District	400092	Kulm Public School District #7	\$275,414	\$19,609	0.032694%
246.	School District	400003	Lake Region Special Education Unit	\$610,377	\$43,459	0.072459%
247.	School District	400068	Lakota Public School District # 66	\$225,190	\$16,034	0.026733%
248.	School District	400088	Lamoure School District #8	\$434,777	\$30,956	0.051613%
249.	School District	400035	Larimore Public School District #44	\$500,404	\$35,629	0.059404%
250.	School District	400145	Leeds Public School District 6	\$182,439	\$12,990	0.021658%
251.	School District	400119	Lewis & Clark Public Schools	\$409,489	\$29,156	0.048612%
252.	School District	400004	Lidgerwood Public School	\$273,069	\$19,443	0.032417%
253.	School District	400108	Linton Public School District #36	\$412,897	\$29,398	0.049015%
254.	School District	400040	Lisbon Public School	\$589,818	\$41,995	0.070018%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
255.	School District	500113	Lonetree Special Education Unit	\$58,017	\$4,131	0.006888%
256.	School District	400070	Mandan Public School District #1	\$6,115,873	\$435,450	0.726024%
257.	School District	400043	Mandaree Public School #36	\$547,349	\$38,971	0.064976%
258.	School District	400099	Manvel Public School	\$147,613	\$10,510	0.017523%
259.	School District	400100	Maple Valley School District	\$240,935	\$17,155	0.028602%
260.	School District	400107	Mapleton Public School	\$51,092	\$3,638	0.006066%
261.	School District	400138	Max Public School	\$299,431	\$21,319	0.035545%
262.	School District	400002	Mcclusky Public Schools	\$124,116	\$8,837	0.014734%
263.	School District	400102	Mckenzie Cty Public School #1	\$1,299,892	\$92,552	0.154311%
264.	School District	400142	Medina Public School District #3	\$185,440	\$13,203	0.022013%
265.	School District	400093	Midway Public School District #128	\$491,998	\$35,030	0.058405%
266.	School District	400106	Milnor Public School District #2	\$287,158	\$20,446	0.034090%
267.	School District	400029	Minot Public School District #1	\$12,722,678	\$905,855	1.510328%
268.	School District	400031	Minto Public School District #20	\$313,204	\$22,300	0.037181%
269.	School District	400079	Mohall Lansford Sherwood School	\$274,430	\$19,539	0.032577%
270.	School District	400090	Mott/Regent School Dist #1	\$337,284	\$24,015	0.040040%
271.	School District	400104	Mt Pleasant School Dist #4	\$271,529	\$19,333	0.032234%
272.	School District	400059	Napoleon Public School District #2	\$217,117	\$15,459	0.025775%
273.	School District	400074	New Public School #8	\$350,243	\$24,937	0.041577%
274.	School District	400056	New Rockford Sheyenne Public School	\$241,608	\$17,202	0.028681%
275.	School District	400137	New Salem Almont School District #49	\$351,605	\$25,034	0.041739%
276.	School District	400010	New Town Public School District	\$1,164,642	\$82,923	0.138257%
277.	School District	400058	Newburg United Public School	\$191,595	\$13,642	0.022745%
278.	School District	400101	North Border School District # 100	\$437,249	\$31,132	0.051906%
279.	School District	400140	North Sargent School District #3	\$322,980	\$22,996	0.038341%
280.	School District	400121	North Valley Career & Technology Center	\$121,394	\$8,643	0.014410%
281.	School District	400042	Northern Cass School District # 97	\$522,535	\$37,204	0.062030%
282.	School District	400045	Northern Plains Special Ed Unit	\$104,210	\$7,420	0.012371%
283.	School District	400034	Oakes Public Schools	\$597,413	\$42,536	0.070920%
284.	School District	400007	Oliver-Mercer Special Education Unit	\$348,512	\$24,814	0.041372%
285.	School District	400038	Park River Area School District	\$496,336	\$35,339	0.058921%
286.	School District	400012	Peace Garden Special Services	\$304,769	\$21,700	0.036180%
287.	School District	400143	Pingree-Buchanan School District	\$238,746	\$16,999	0.028342%
288.	School District	400062	Richland School District # 44	\$390,326	\$27,791	0.046336%
289.	School District	400124	Rolette Public School	\$190,403	\$13,557	0.022604%
290.	School District	500114	Roughrider Education Services Program (RESP)	\$18,552	\$1,321	0.002202%
291.	School District	400025	Rugby Public School District #5	\$558,762	\$39,784	0.066332%
292.	School District	400018	Rural Cass Special Education Unit	\$275,926	\$19,646	0.032756%
293.	School District	400147	Sawyer Public School	\$215,776	\$15,363	0.025615%
294.	School District	400084	Sheyenne Valley Career And Tech Center	\$77,389	\$5,510	0.009187%
295.	School District	400053	Sheyenne Valley Special Education Unit	\$579,438	\$41,256	0.068786%
296.	School District	400065	Solen Public School Dist #3	\$173,293	\$12,338	0.020571%
297.	School District	400024	Souris Valley Special Services	\$1,095,995	\$78,035	0.130107%
298.	School District	400016	St John School District #3	\$553,255	\$39,392	0.065678%
299.	School District	400069	Stanley Community Public School District # 2	\$805,646	\$57,362	0.095639%
300.	School District	400020	Surrey Schools	\$534,131	\$38,030	0.063407%
301.	School District	400120	Sw Special Education Unit	\$78,442	\$5,585	0.009312%
302.	School District	400086	Tgu School District #60	\$1,463,268	\$104,185	0.173707%
303.	School District	400044	Thompson Public School	\$320,661	\$22,831	0.038066%
304.	School District	400109	Tioga Public School District #15	\$606,613	\$43,191	0.072012%
305.	School District	400087	Turtle Lake Mercer School District #72	\$238,734	\$16,998	0.028341%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
306.	School District	400008	Underwood School District #8	\$254,032	\$18,087	0.030156%
307.	School District	400091	United Public School District # 7	\$690,959	\$49,196	0.082024%
308.	School District	400076	Valley City Public School	\$846,635	\$60,280	0.100505%
309.	School District	400052	Velva Public School	\$354,443	\$25,236	0.042076%
310.	School District	400141	Wahpeton Public School District 37	\$1,269,764	\$90,407	0.150735%
311.	School District	400023	Warwick Public School	\$331,226	\$23,583	0.039320%
312.	School District	400049	Washburn Public School	\$278,144	\$19,804	0.033019%
313.	School District	400028	West Fargo Public School #6	\$10,880,989	\$774,726	1.291697%
314.	School District	400144	West River Student Services	\$58,862	\$4,191	0.006988%
315.	School District	400080	Westhope Public School #17	\$237,266	\$16,893	0.028166%
316.	School District	400085	White Shield School Dist #85	\$655,033	\$46,638	0.077759%
317.	School District	400075	Williston Public School #1	\$3,487,039	\$248,277	0.413951%
318.	School District	400148	Wilmac Multidistrict Special Education Unit	\$527,556	\$37,562	0.062627%
319.	School District	400083	Wilton Public School District	\$189,816	\$13,515	0.022533%
320.	School District	400060	Yellowstone School District # 14	\$78,134	\$5,563	0.009275%
321.	School District	400114	Zeeland Public Schools	\$67,372	\$4,797	0.007998%
322.	State	12500	Attorney General's Office	\$9,139,680	\$650,745	1.084984%
323.	State	47100	Bank Of North Dakota	\$8,288,278	\$590,125	0.983912%
324.	State	62400	Beef Commission	\$114,348	\$8,142	0.013575%
325.	State	22700	Bismarck State College	\$3,594,112	\$255,901	0.426662%
326.	State	90100	Board Of Medical Examiners	\$158,441	\$11,281	0.018809%
327.	State	90200	Board Of Pharmacy	\$195,261	\$13,903	0.023180%
328.	State	11800	Central Services	\$1,064,484	\$75,791	0.126366%
329.	State	80100	Department Of Transportation	\$58,673,052	\$4,177,521	6.965160%
330.	State	23900	Dickinson State University	\$2,274,356	\$161,934	0.269992%
331.	State	20200	Education Standards & Practice	\$372,838	\$26,546	0.044260%
332.	State	90900	Electrical Board	\$1,125,847	\$80,160	0.133650%
333.	State	47300	Housing Finance Agency	\$2,129,281	\$151,605	0.252770%
334.	State	11200	Information Technology Dept	\$20,652,434	\$1,470,453	2.451679%
335.	State	40100	Insurance Department	\$1,922,873	\$136,909	0.228268%
336.	State	38000	Job Service North Dakota	\$9,807,357	\$698,284	1.164245%
337.	State	22800	Lake Region State College	\$1,788,518	\$127,342	0.212317%
338.	State	22600	Land Department	\$1,484,586	\$105,703	0.176238%
339.	State	16000	Legislative Council	\$1,580,425	\$112,526	0.187614%
340.	State	24000	Mayville State University	\$2,235,933	\$159,198	0.265430%
341.	State	47500	Mill & Elevator Association	\$6,882,262	\$490,017	0.817003%
342.	State	24100	Minot State University	\$5,269,970	\$375,222	0.625606%
343.	State	26100	ND Board Of Nursing	\$281,580	\$20,048	0.033426%
344.	State	19200	ND Public Employees Retirement System	\$1,711,151	\$121,834	0.203133%
345.	State	61100	ND Soybean Council	\$349,692	\$24,898	0.041512%
346.	State	23800	ND St College Of Science	\$5,507,115	\$392,107	0.653758%
347.	State	42700	ND State Board Of Cosmetology	\$55,895	\$3,980	0.006636%
348.	State	42800	ND State Plumbing Board	\$288,967	\$20,574	0.034303%
349.	State	99501	ND System Information Technology Services	\$1,431,201	\$101,902	0.169901%
350.	State	21500	ND University System Office	\$574,313	\$40,891	0.068177%
351.	State	23500	North Dakota State University	\$30,149,739	\$2,146,661	3.579117%
352.	State	11000	Office Of Management & Budget	\$2,436,583	\$173,485	0.289251%
353.	State	47200	Public Finance Authority	\$148,710	\$10,588	0.017653%
354.	State	90600	Real Estate Commission	\$78,558	\$5,593	0.009325%
355.	State	19000	Retirement & Investment Office	\$1,026,438	\$73,082	0.121849%
356.	State	52000	Rough Rider Industries	\$1,390,136	\$98,978	0.165026%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
357.	State	11700	State Auditor's Office	\$3,242,528	\$230,868	0.384925%
358.	State	42600	State Board Of Law Examiners	\$317,094	\$22,577	0.037643%
359.	State	66500	State Fair Association	\$927,789	\$66,059	0.110140%
360.	State	23000	University Of North Dakota	\$39,061,573	\$2,781,184	4.637054%
361.	State	24200	Valley City State University	\$1,615,477	\$115,022	0.191776%
362.	State	22900	Williston State College	\$1,064,107	\$75,764	0.126321%
363.	State	48500	Workforce Safety & Insurance	\$7,901,157	\$562,562	0.937957%
364.	State of ND	12000	State Treasurer's Office	\$303,722	\$21,625	0.036055%
365.	State of ND	12700	Tax Department	\$6,303,254	\$448,792	0.748269%
366.	State of ND	13000	Facility Management	\$2,026,132	\$144,261	0.240526%
367.	State of ND	14000	Office Of Administrative Hearings	\$234,822	\$16,719	0.027876%
368.	State of ND	18000	ND Supreme Court	\$16,759,772	\$1,193,296	1.989576%
369.	State of ND	18800	Commission On Legal Counsel For Indigents	\$1,695,732	\$120,736	0.201303%
370.	State of ND	20100	Public Instruction	\$4,439,871	\$316,119	0.527064%
371.	State of ND	22300	ND Youth Correctional Center	\$2,845,667	\$202,611	0.337812%
372.	State of ND	22400	Juvenile Services - DOCR	\$1,348,487	\$96,012	0.160080%
373.	State of ND	25000	ND State Library	\$1,158,250	\$82,467	0.137497%
374.	State of ND	25200	SCHOOL FOR THE DEAF	\$1,103,412	\$78,563	0.130988%
375.	State of ND	25300	School For The Blind	\$669,534	\$47,671	0.079482%
376.	State of ND	27000	Career & Technical Education	\$1,305,359	\$92,942	0.074962%
377.	State of ND	30100	ND Department Of Health	\$16,676,889	\$1,187,394	1.979736%
378.	State of ND	30500	Tobacco Prevention/Control Committee	\$269,408	\$19,182	0.031982%
379.	State of ND	31000	Life Skills and Transition Center	\$12,070,442	\$859,415	1.432898%
380.	State of ND	31200	North Dakota State Hospital	\$17,104,523	\$1,217,842	2.030502%
381.	State of ND	31300	ND Veterans Home	\$4,078,531	\$290,391	0.484167%
382.	State of ND	31600	Indian Affairs Commission	\$270,680	\$19,272	0.032132%
383.	State of ND	32100	Veterans Affairs Department	\$300,848	\$21,420	0.035713%
384.	State of ND	32500	Department Of Human Services	\$61,057,696	\$4,347,308	7.248245%
385.	State of ND	36000	Protection & Advocacy Project	\$1,567,148	\$111,581	0.186038%
386.	State of ND	40500	Industrial Commission	\$5,360,544	\$381,671	0.636358%
387.	State of ND	40600	ND Department Of Labor	\$446,413	\$31,785	0.052995%
388.	State of ND	40800	Public Service Commission	\$2,635,447	\$187,644	0.312858%
389.	State of ND	41200	Aeronautics Commission	\$211,804	\$15,080	0.025143%
390.	State of ND	41300	Department Of Financial Institutions	\$1,842,357	\$131,176	0.218709%
391.	State of ND	41400	ND Securities Department	\$455,892	\$32,460	0.054120%
392.	State of ND	50200	Field Services Division	\$5,757,437	\$409,930	0.683474%
393.	State of ND	50400	Highway Patrol	\$1,926,520	\$137,168	0.228700%
394.	State of ND	51700	Department Of Corrections Transitional Services	\$1,818,701	\$129,492	0.215901%
395.	State of ND	51800	James River Correctional Ctr	\$6,116,784	\$435,515	0.726132%
396.	State of ND	51900	State Penitentiary	\$8,590,811	\$611,666	1.019828%
397.	State of ND	53000	Department Of Corrections And Rehabilitation	\$5,793,534	\$412,500	0.687759%
398.	State of ND	54000	Adjutant General ND National Guard	\$8,528,946	\$607,261	1.012483%
399.	State of ND	60100	Department Of Commerce	\$3,145,934	\$223,991	0.373459%
400.	State of ND	60200	Dept Of Agriculture	\$3,410,902	\$242,856	0.404913%
401.	State of ND	60700	Milk Marketing Board	\$181,992	\$12,958	0.021605%
402.	State of ND	61400	ND Corn Utilization Council	\$280,971	\$20,005	0.033354%
403.	State of ND	61600	State Seed Department	\$990,444	\$70,520	0.117578%
404.	State of ND	62500	ND Wheat Commission	\$404,736	\$28,817	0.048046%
405.	State of ND	62600	ND Barley Council	\$114,997	\$8,188	0.013652%
406.	State of ND	67000	Racing Commission	\$114,408	\$8,146	0.013582%
407.	State of ND	70100	Historical Society	\$3,370,779	\$239,999	0.400149%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Main System**

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
408.	State of ND	70900	ND Council On The Arts	\$280,356	\$19,961	0.033281%
409.	State of ND	72000	Game & Fish Department	\$9,106,835	\$648,407	1.081086%
410.	State of ND	75000	Parks & Recreation Department	\$2,696,612	\$191,999	0.320119%
411.	State of ND	77000	Water Commission	\$5,340,601	\$380,251	0.633991%
412.	State of ND	10100	Governor's Office	\$828,342	\$58,978	0.098334%
413.	State of ND	10800	Secretary Of State	\$1,357,944	\$96,686	0.161204%
GASB report				\$842,379,091	\$59,977,389	100.000009%
Total allocation				\$842,379,091	\$59,977,391	

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

GASB 68 Schedule of Employer Allocations as of June 30, 2014
Judges System

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
1.	State of ND	18000 ND Supreme Court		\$6,460,877	\$1,131,946	100.000000%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

GASB 68 Schedule of Employer Allocations as of June 30, 2014
National Guard System

No	Employer Type	Entity	Employer	2013-2014 Actual Salary	Estimated 2014-2015 Contributions	Employer Allocation Percentage
	(1)	(2)	(3)	(4)	(5)	(6)
1.	State of ND	54000	Adjutant General ND National Guard	\$1,061,849	\$74,329	100.000000%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Law Enforcement with Prior Main Service System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	State	12500	Attorney General's Office	\$2,530,668	\$260,912	20.343064%
2.	City	200010	City Of Cavalier	\$150,676	\$14,781	1.152461%
3.	City	200016	City Of Ellendale	\$77,010	\$7,555	0.589056%
4.	City	200028	City Of Thompson	\$53,118	\$5,211	0.406297%
5.	City	200029	City Of Williston	\$2,016,758	\$197,844	15.425711%
6.	City	200030	City Of Bowman	\$145,346	\$14,258	1.111683%
7.	City	200070	City Of Powers Lake	\$60,194	\$5,905	0.460407%
8.	City	200103	City Of Burlington	\$88,722	\$8,704	0.678643%
9.	County	300001	Adams County	\$114,403	\$11,223	0.875047%
10.	County	300006	Bowman County	\$153,443	\$15,053	1.173668%
11.	County	300013	Dunn County	\$552,378	\$54,188	4.224988%
12.	County	300020	Griggs County	\$166,968	\$16,380	1.277133%
13.	County	300027	Mckenzie County	\$410,910	\$40,310	3.142933%
14.	County	300028	Mclean County	\$582,527	\$57,146	4.455620%
15.	County	300044	Slope County	\$54,810	\$5,377	0.419240%
16.	County	300045	Stark County	\$1,075,719	\$105,528	8.227919%
17.	County	300051	Ward County	\$2,181,867	\$214,041	16.688576%
18.	County	300053	Williams County	\$2,529,500	\$248,144	19.347555%
GASB report				\$12,945,017	\$1,282,560	100.000000%
Total allocation				\$12,945,017	\$1,282,560	100.000001%

SECTION 4: Appendix A for North Dakota Public Employees Retirement System

**GASB 68 Schedule of Employer Allocations as of June 30, 2014
Law Enforcement without Prior Main Service System**

No	Employer Type (1)	Entity (2)	Employer (3)	2013-2014 Actual Salary (4)	Estimated 2014-2015 Contributions (5)	Employer Allocation Percentage (6)
1.	City	200097	City Of Devils Lake	\$308,759	\$24,485	11.300387%
2.	City	200118	City of Berthold	\$13,524	\$1,072	0.494752%
3.	County	300002	Barnes County	\$550,121	\$43,625	20.133934%
4.	County	300030	Morton County	\$1,364,550	\$108,209	49.940925%
5.	County	300040	Rolette County	\$495,374	\$39,283	18.130002%
			GASB report	\$2,732,328	\$216,674	100.000000%
			Total allocation	\$2,732,328	\$216,674	100.000000%

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1.	City Of Ashley	\$47,503	\$1,868	\$0	\$0	\$0	\$1,868	\$0	\$0	\$0	(\$11,591)	\$0	(\$11,591)	\$4,700	\$0	\$4,700	\$0	\$4,700	
2.	City Of Beach	90,638	3,564	0	0	0	3,564	0	0	0	(22,116)	0	(22,116)	8,968	0	8,968	0	8,968	
3.	City Of Belfield	315,990	12,425	0	0	0	12,425	0	0	0	(77,103)	0	(77,103)	31,266	0	31,266	0	31,266	
4.	City Of Berthold	6,106	240	0	0	0	240	0	0	0	(1,490)	0	(1,490)	604	0	604	0	604	
5.	City Of Bowman	352,150	13,846	0	0	0	13,846	0	0	0	(85,926)	0	(85,926)	34,843	0	34,843	0	34,843	
6.	City Of Burlington	52,257	2,055	0	0	0	2,055	0	0	0	(12,751)	0	(12,751)	5,171	0	5,171	0	5,171	
7.	City Of Carrington	489,364	19,242	0	0	0	19,242	0	0	0	(119,407)	0	(119,407)	48,420	0	48,420	0	48,420	
8.	City Of Carson	7,801	307	0	0	0	307	0	0	0	(1,903)	0	(1,903)	772	0	772	0	772	
9.	City Of Cavalier	356,878	14,032	0	0	0	14,032	0	0	0	(87,080)	0	(87,080)	35,311	0	35,311	0	35,311	
10.	City Of Cooperstown	102,165	4,017	0	0	0	4,017	0	0	0	(24,929)	0	(24,929)	10,109	0	10,109	0	10,109	
11.	City Of Crosby	99,988	3,931	0	0	0	3,931	0	0	0	(24,397)	0	(24,397)	9,893	0	9,893	0	9,893	
12.	City Of Devils Lake	117,328	4,613	0	0	0	4,613	0	0	0	(28,629)	0	(28,629)	11,609	0	11,609	0	11,609	
13.	City Of Drayton	170,137	6,690	0	0	0	6,690	0	0	0	(41,514)	0	(41,514)	16,834	0	16,834	0	16,834	
14.	City Of Elgin	38,712	1,522	0	0	0	1,522	0	0	0	(9,446)	0	(9,446)	3,830	0	3,830	0	3,830	
15.	City Of Ellendale	199,429	7,841	0	0	0	7,841	0	0	0	(48,662)	0	(48,662)	19,733	0	19,733	0	19,733	
16.	City Of Emerado	33,793	1,329	0	0	0	1,329	0	0	0	(8,246)	0	(8,246)	3,344	0	3,344	0	3,344	
17.	City Of Fargo	16,077,416	632,158	0	0	0	632,158	0	0	0	(3,922,971)	0	(3,922,971)	1,590,780	0	1,590,780	0	1,590,780	
18.	City Of Fessenden	39,061	1,536	0	0	0	1,536	0	0	0	(9,531)	0	(9,531)	3,865	0	3,865	0	3,865	
19.	City Of Finley	45,662	1,795	0	0	0	1,795	0	0	0	(11,142)	0	(11,142)	4,518	0	4,518	0	4,518	
20.	City Of Glenburn	40,248	1,583	0	0	0	1,583	0	0	0	(9,821)	0	(9,821)	3,982	0	3,982	0	3,982	
21.	City Of Grafton	993,301	39,056	0	0	0	39,056	0	0	0	(242,370)	0	(242,370)	98,282	0	98,282	0	98,282	
22.	City Of Grand Forks	11,175,254	439,407	0	0	0	439,407	0	0	0	(2,726,819)	0	(2,726,819)	1,105,735	0	1,105,735	0	1,105,735	
23.	City Of Granville	31,958	1,257	0	0	0	1,257	0	0	0	(7,798)	0	(7,798)	3,162	0	3,162	0	3,162	
24.	City Of Gwinner	94,186	3,703	0	0	0	3,703	0	0	0	(22,982)	0	(22,982)	9,319	0	9,319	0	9,319	
25.	City Of Halliday	81,403	3,201	0	0	0	3,201	0	0	0	(19,863)	0	(19,863)	8,054	0	8,054	0	8,054	
26.	City Of Hankinson	139,524	5,486	0	0	0	5,486	0	0	0	(34,045)	0	(34,045)	13,805	0	13,805	0	13,805	
27.	City Of Harvey	347,262	13,654	0	0	0	13,654	0	0	0	(84,734)	0	(84,734)	34,360	0	34,360	0	34,360	
28.	City Of Harwood	64,799	2,548	0	0	0	2,548	0	0	0	(15,811)	0	(15,811)	6,412	0	6,412	0	6,412	
29.	City Of Hatton	60,756	2,389	0	0	0	2,389	0	0	0	(14,825)	0	(14,825)	6,011	0	6,011	0	6,011	
30.	City Of Jamestown	3,131,595	123,133	0	0	0	123,133	0	0	0	(764,125)	0	(764,125)	309,856	0	309,856	0	309,856	
31.	City Of Kenmare	238,287	9,369	0	0	0	9,369	0	0	0	(58,143)	0	(58,143)	23,577	0	23,577	0	23,577	
32.	City Of Killdeer	334,593	13,156	0	0	0	13,156	0	0	0	(81,642)	0	(81,642)	33,106	0	33,106	0	33,106	
33.	City Of Kulm	88,778	3,491	0	0	0	3,491	0	0	0	(21,662)	0	(21,662)	8,784	0	8,784	0	8,784	
34.	City Of Lakota	76,027	2,989	0	0	0	2,989	0	0	0	(18,551)	0	(18,551)	7,522	0	7,522	0	7,522	
35.	City Of Lamoure	114,516	4,503	0	0	0	4,503	0	0	0	(27,943)	0	(27,943)	11,331	0	11,331	0	11,331	
36.	City Of Larimore	57,760	2,271	0	0	0	2,271	0	0	0	(14,094)	0	(14,094)	5,715	0	5,715	0	5,715	
37.	City Of Lidgerwood	30,955	1,217	0	0	0	1,217	0	0	0	(7,553)	0	(7,553)	3,063	0	3,063	0	3,063	
38.	City Of Lincoln	268,557	10,560	0	0	0	10,560	0	0	0	(65,529)	0	(65,529)	26,572	0	26,572	0	26,572	
39.	City Of Linton	164,748	6,478	0	0	0	6,478	0	0	0	(40,199)	0	(40,199)	16,301	0	16,301	0	16,301	
40.	City Of Lisbon	206,037	8,101	0	0	0	8,101	0	0	0	(50,274)	0	(50,274)	20,386	0	20,386	0	20,386	
41.	City Of Maddock	61,498	2,418	0	0	0	2,418	0	0	0	(15,006)	0	(15,006)	6,085	0	6,085	0	6,085	
42.	City Of Mapleton	80,057	3,148	0	0	0	3,148	0	0	0	(19,534)	0	(19,534)	7,921	0	7,921	0	7,921	
43.	City Of Mcclusky	20,571	809	0	0	0	809	0	0	0	(5,020)	0	(5,020)	2,035	0	2,035	0	2,035	
44.	City Of Mcville	60,736	2,388	0	0	0	2,388	0	0	0	(14,820)	0	(14,820)	6,010	0	6,010	0	6,010	
45.	City Of Medora	188,296	7,404	0	0	0	7,404	0	0	0	(45,945)	0	(45,945)	18,631	0	18,631	0	18,631	
46.	City Of Michigan	25,433	1,000	0	0	0	1,000	0	0	0	(6,206)	0	(6,206)	2,516	0	2,516	0	2,516	
47.	City Of Minto	56,490	2,221	0	0	0	2,221	0	0	0	(13,784)	0	(13,784)	5,589	0	5,589	0	5,589	
48.	City Of Mohall	110,714	4,353	0	0	0	4,353	0	0	0	(27,015)	0	(27,015)	10,955	0	10,955	0	10,955	
49.	City Of Mott	70,936	2,789	0	0	0	2,789	0	0	0	(17,309)	0	(17,309)	7,019	0	7,019	0	7,019	
50.	City Of Napoleon	125,681	4,942	0	0	0	4,942	0	0	0	(30,667)	0	(30,667)	12,436	0	12,436	0	12,436	

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)							
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
51.	City Of Neche	32,777	1,289	0	0	0	1,289	0	0	0	(7,998)	0	(7,998)	3,243	0	3,243			
52.	City Of New England	89,775	3,530	0	0	0	3,530	0	0	0	(21,906)	0	(21,906)	8,883	0	8,883			
53.	City Of New Leipzig	17,493	688	0	0	0	688	0	0	0	(4,268)	0	(4,268)	1,731	0	1,731			
54.	City Of New Rockford	110,238	4,335	0	0	0	4,335	0	0	0	(26,899)	0	(26,899)	10,908	0	10,908			
55.	City Of New Salem	52,415	2,061	0	0	0	2,061	0	0	0	(12,790)	0	(12,790)	5,186	0	5,186			
56.	City Of New Town	309,458	12,168	0	0	0	12,168	0	0	0	(75,509)	0	(75,509)	30,619	0	30,619			
57.	City Of Northwood	105,624	4,153	0	0	0	4,153	0	0	0	(25,773)	0	(25,773)	10,451	0	10,451			
58.	City Of Oakes	442,915	17,415	0	0	0	17,415	0	0	0	(108,073)	0	(108,073)	43,824	0	43,824			
59.	City Of Park River	303,448	11,931	0	0	0	11,931	0	0	0	(74,043)	0	(74,043)	30,025	0	30,025			
60.	City Of Pembina	56,700	2,229	0	0	0	2,229	0	0	0	(13,835)	0	(13,835)	5,610	0	5,610			
61.	City Of Powers Lake	37,188	1,462	0	0	0	1,462	0	0	0	(9,074)	0	(9,074)	3,680	0	3,680			
62.	City Of Ray	140,895	5,540	0	0	0	5,540	0	0	0	(34,379)	0	(34,379)	13,941	0	13,941			
63.	City Of Regent	9,242	363	0	0	0	363	0	0	0	(2,255)	0	(2,255)	914	0	914			
64.	City Of Rhame	52,891	2,080	0	0	0	2,080	0	0	0	(12,906)	0	(12,906)	5,233	0	5,233			
65.	City Of Rolla	183,745	7,225	0	0	0	7,225	0	0	0	(44,835)	0	(44,835)	18,181	0	18,181			
66.	City Of Rugby	382,946	15,057	0	0	0	15,057	0	0	0	(93,441)	0	(93,441)	37,891	0	37,891			
67.	City Of Scranton	40,889	1,608	0	0	0	1,608	0	0	0	(9,977)	0	(9,977)	4,046	0	4,046			
68.	City Of Sherwood	21,549	847	0	0	0	847	0	0	0	(5,258)	0	(5,258)	2,132	0	2,132			
69.	City Of Stanley	477,139	18,761	0	0	0	18,761	0	0	0	(116,424)	0	(116,424)	47,211	0	47,211			
70.	City Of Surrey	158,128	6,218	0	0	0	6,218	0	0	0	(38,584)	0	(38,584)	15,646	0	15,646			
71.	City Of Thompson	86,779	3,412	0	0	0	3,412	0	0	0	(21,175)	0	(21,175)	8,586	0	8,586			
72.	City Of Tioga	556,206	21,870	0	0	0	21,870	0	0	0	(135,717)	0	(135,717)	55,034	0	55,034			
73.	City Of Towner	41,758	1,642	0	0	0	1,642	0	0	0	(10,189)	0	(10,189)	4,132	0	4,132			
74.	City Of Underwood	57,550	2,263	0	0	0	2,263	0	0	0	(14,043)	0	(14,043)	5,694	0	5,694			
75.	City Of Velva	83,263	3,274	0	0	0	3,274	0	0	0	(20,317)	0	(20,317)	8,238	0	8,238			
76.	City Of Wahpeton	1,636,591	64,350	0	0	0	64,350	0	0	0	(399,337)	0	(399,337)	161,932	0	161,932			
77.	City Of Walhalla	198,243	7,795	0	0	0	7,795	0	0	0	(48,372)	0	(48,372)	19,615	0	19,615			
78.	City Of Watford City	1,254,673	49,333	0	0	0	49,333	0	0	0	(306,147)	0	(306,147)	124,144	0	124,144			
79.	City Of West Fargo	4,160,402	163,586	0	0	0	163,586	0	0	0	(1,015,159)	0	(1,015,159)	411,651	0	411,651			
80.	City Of Westhope	98,515	3,874	0	0	0	3,874	0	0	0	(24,038)	0	(24,038)	9,748	0	9,748			
81.	City Of Williston	4,762,226	187,249	0	0	0	187,249	0	0	0	(1,162,007)	0	(1,162,007)	471,198	0	471,198			
82.	City Of Wilton	64,418	2,533	0	0	0	2,533	0	0	0	(15,718)	0	(15,718)	6,374	0	6,374			
83.	Adams County	555,178	21,829	0	0	0	21,829	0	0	0	(135,466)	0	(135,466)	54,932	0	54,932			
84.	Barnes County	1,704,551	67,022	0	0	0	67,022	0	0	0	(415,919)	0	(415,919)	168,657	0	168,657			
85.	Benson County	1,199,560	47,166	0	0	0	47,166	0	0	0	(292,699)	0	(292,699)	118,690	0	118,690			
86.	Billings County	1,656,293	65,125	0	0	0	65,125	0	0	0	(404,144)	0	(404,144)	163,882	0	163,882			
87.	Bottineau County	2,061,930	81,074	0	0	0	81,074	0	0	0	(503,122)	0	(503,122)	204,018	0	204,018			
88.	Bowman County	993,999	39,084	0	0	0	39,084	0	0	0	(242,541)	0	(242,541)	98,351	0	98,351			
89.	Burke County	1,004,992	39,516	0	0	0	39,516	0	0	0	(245,223)	0	(245,223)	99,439	0	99,439			
90.	Burleigh County	9,367,859	368,341	0	0	0	368,341	0	0	0	(2,285,805)	0	(2,285,805)	926,903	0	926,903			
91.	Cass County	15,451,568	607,550	0	0	0	607,550	0	0	0	(3,770,261)	0	(3,770,261)	1,528,855	0	1,528,855			
92.	Cavalier County	1,241,845	48,829	0	0	0	48,829	0	0	0	(303,017)	0	(303,017)	122,874	0	122,874			
93.	Dickey County	1,175,796	46,232	0	0	0	46,232	0	0	0	(286,900)	0	(286,900)	116,339	0	116,339			
94.	Divide County	1,659,904	65,267	0	0	0	65,267	0	0	0	(405,025)	0	(405,025)	164,239	0	164,239			
95.	Dunn County	2,110,347	82,978	0	0	0	82,978	0	0	0	(514,935)	0	(514,935)	208,808	0	208,808			
96.	Eddy County	564,934	22,213	0	0	0	22,213	0	0	0	(137,847)	0	(137,847)	55,897	0	55,897			
97.	Emmons County	878,924	34,559	0	0	0	34,559	0	0	0	(214,462)	0	(214,462)	86,965	0	86,965			
98.	Foster County	791,523	31,122	0	0	0	31,122	0	0	0	(193,136)	0	(193,136)	78,317	0	78,317			
99.	Grand Forks County	9,887,747	388,783	0	0	0	388,783	0	0	0	(2,412,660)	0	(2,412,660)	978,343	0	978,343			
100.	Grant County	740,618	29,121	0	0	0	29,121	0	0	0	(180,715)	0	(180,715)	73,280	0	73,280			

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)							
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
101.	Griggs County	540,973	21,271	0	0	0	21,271	0	0	0	(132,000)	0	(132,000)	0	(132,000)	53,527	0	53,527	
102.	Hettinger County	715,686	28,141	0	0	0	28,141	0	0	0	(174,631)	0	(174,631)	0	(174,631)	70,814	0	70,814	
103.	Lamoure County	902,567	35,489	0	0	0	35,489	0	0	0	(220,231)	0	(220,231)	0	(220,231)	89,305	0	89,305	
104.	Logan County	420,579	16,537	0	0	0	16,537	0	0	0	(102,623)	0	(102,623)	0	(102,623)	41,614	0	41,614	
105.	Mchenry County	925,595	36,394	0	0	0	36,394	0	0	0	(225,850)	0	(225,850)	0	(225,850)	91,583	0	91,583	
106.	Mcintosh County	629,593	24,755	0	0	0	24,755	0	0	0	(153,624)	0	(153,624)	0	(153,624)	62,295	0	62,295	
107.	Mckenzie County	3,241,560	127,457	0	0	0	127,457	0	0	0	(790,957)	0	(790,957)	0	(790,957)	320,736	0	320,736	
108.	McLean County	2,724,649	107,132	0	0	0	107,132	0	0	0	(664,828)	0	(664,828)	0	(664,828)	269,590	0	269,590	
109.	Mercer County	1,796,439	70,635	0	0	0	70,635	0	0	0	(438,340)	0	(438,340)	0	(438,340)	177,749	0	177,749	
110.	Morton County	3,358,298	132,047	0	0	0	132,047	0	0	0	(819,442)	0	(819,442)	0	(819,442)	332,287	0	332,287	
111.	Mountrail County	3,049,506	119,906	0	0	0	119,906	0	0	0	(744,095)	0	(744,095)	0	(744,095)	301,733	0	301,733	
112.	Nelson County	907,137	35,668	0	0	0	35,668	0	0	0	(221,346)	0	(221,346)	0	(221,346)	89,757	0	89,757	
113.	Oliver County	446,863	17,570	0	0	0	17,570	0	0	0	(109,037)	0	(109,037)	0	(109,037)	44,215	0	44,215	
114.	Pembina County	1,835,532	72,172	0	0	0	72,172	0	0	0	(447,879)	0	(447,879)	0	(447,879)	181,617	0	181,617	
115.	Pierce County	1,275,339	50,146	0	0	0	50,146	0	0	0	(311,189)	0	(311,189)	0	(311,189)	126,188	0	126,188	
116.	Ramsey County	2,048,925	80,563	0	0	0	80,563	0	0	0	(499,948)	0	(499,948)	0	(499,948)	202,731	0	202,731	
117.	Ransom County	967,328	38,035	0	0	0	38,035	0	0	0	(236,033)	0	(236,033)	0	(236,033)	95,712	0	95,712	
118.	Renville County	820,593	32,265	0	0	0	32,265	0	0	0	(200,229)	0	(200,229)	0	(200,229)	81,194	0	81,194	
119.	Richland County	3,794,866	149,213	0	0	0	149,213	0	0	0	(925,967)	0	(925,967)	0	(925,967)	375,483	0	375,483	
120.	Rolette County	1,377,967	54,181	0	0	0	54,181	0	0	0	(336,231)	0	(336,231)	0	(336,231)	136,343	0	136,343	
121.	Sheridan County	371,433	14,605	0	0	0	14,605	0	0	0	(90,631)	0	(90,631)	0	(90,631)	36,751	0	36,751	
122.	Slope County	343,321	13,499	0	0	0	13,499	0	0	0	(83,772)	0	(83,772)	0	(83,772)	33,970	0	33,970	
123.	Stark County	3,476,991	136,714	0	0	0	136,714	0	0	0	(848,403)	0	(848,403)	0	(848,403)	344,031	0	344,031	
124.	Steele County	461,804	18,158	0	0	0	18,158	0	0	0	(112,683)	0	(112,683)	0	(112,683)	45,693	0	45,693	
125.	Stutsman County	3,823,238	150,328	0	0	0	150,328	0	0	0	(932,889)	0	(932,889)	0	(932,889)	378,290	0	378,290	
126.	Towner County	604,198	23,757	0	0	0	23,757	0	0	0	(147,427)	0	(147,427)	0	(147,427)	59,782	0	59,782	
127.	Traill County	1,848,696	72,690	0	0	0	72,690	0	0	0	(451,091)	0	(451,091)	0	(451,091)	182,919	0	182,919	
128.	Walsh County	2,149,509	84,518	0	0	0	84,518	0	0	0	(524,491)	0	(524,491)	0	(524,491)	212,683	0	212,683	
129.	Ward County	6,005,778	236,145	0	0	0	236,145	0	0	0	(1,465,440)	0	(1,465,440)	0	(1,465,440)	594,242	0	594,242	
130.	Wells County	1,182,150	46,482	0	0	0	46,482	0	0	0	(288,450)	0	(288,450)	0	(288,450)	116,968	0	116,968	
131.	Williams County	4,899,611	192,651	0	0	0	192,651	0	0	0	(1,195,530)	0	(1,195,530)	0	(1,195,530)	484,792	0	484,792	
132.	Cavalier County Health Dist	81,612	3,209	0	0	0	3,209	0	0	0	(19,914)	0	(19,914)	0	(19,914)	8,075	0	8,075	
133.	Central Valley Health Unit	746,236	29,342	0	0	0	29,342	0	0	0	(182,085)	0	(182,085)	0	(182,085)	73,836	0	73,836	
134.	City-County Health District	370,043	14,550	0	0	0	14,550	0	0	0	(90,292)	0	(90,292)	0	(90,292)	36,614	0	36,614	
135.	Custer Health Unit	923,240	36,301	0	0	0	36,301	0	0	0	(225,275)	0	(225,275)	0	(225,275)	91,350	0	91,350	
136.	Dickey County Health District	105,764	4,159	0	0	0	4,159	0	0	0	(25,807)	0	(25,807)	0	(25,807)	10,465	0	10,465	
137.	Emmons County Public Health	78,617	3,091	0	0	0	3,091	0	0	0	(19,183)	0	(19,183)	0	(19,183)	7,779	0	7,779	
138.	First District Health Unit	1,432,553	56,328	0	0	0	56,328	0	0	0	(349,550)	0	(349,550)	0	(349,550)	141,744	0	141,744	
139.	Garrison Diversion Conservancy District	1,226,872	48,240	0	0	0	48,240	0	0	0	(299,363)	0	(299,363)	0	(299,363)	121,393	0	121,393	
140.	Kidder County District Health Unit	19,016	748	0	0	0	748	0	0	0	(4,640)	0	(4,640)	0	(4,640)	1,882	0	1,882	
141.	Lake Region District Health Unit	529,935	20,837	0	0	0	20,837	0	0	0	(129,307)	0	(129,307)	0	(129,307)	52,434	0	52,434	
142.	McIntosh District Health Unit	40,045	1,575	0	0	0	1,575	0	0	0	(9,771)	0	(9,771)	0	(9,771)	3,962	0	3,962	
143.	Nelson-Griggs District Health Unit	90,632	3,564	0	0	0	3,564	0	0	0	(22,115)	0	(22,115)	0	(22,115)	8,968	0	8,968	
144.	Rolette County Public Health	209,959	8,256	0	0	0	8,256	0	0	0	(51,231)	0	(51,231)	0	(51,231)	20,774	0	20,774	
145.	Sargent County District Health Unit	37,525	1,475	0	0	0	1,475	0	0	0	(9,156)	0	(9,156)	0	(9,156)	3,713	0	3,713	
146.	Southwestern District Health Unit	819,660	32,229	0	0	0	32,229	0	0	0	(200,001)	0	(200,001)	0	(200,001)	81,101	0	81,101	
147.	Towner County Public Health Unit	40,057	1,575	0	0	0	1,575	0	0	0	(9,774)	0	(9,774)	0	(9,774)	3,963	0	3,963	
148.	Traill District Health Unit	112,930	4,440	0	0	0	4,440	0	0	0	(27,555)	0	(27,555)	0	(27,555)	11,174	0	11,174	
149.	Upper Missouri Health Unit	685,842	26,967	0	0	0	26,967	0	0	0	(167,349)	0	(167,349)	0	(167,349)	67,861	0	67,861	
150.	Walsh County Health District	200,883	7,899	0	0	0	7,899	0	0	0	(49,016)	0	(49,016)	0	(49,016)	19,876	0	19,876	

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense/(Income)		
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
151.	Wells County Dist Health Unit	117,563	4,623	0	0	0	4,623	0	0	0	(28,686)	0	(28,686)	11,632	0	11,632
152.	Barnes County Soil Conservation District	71,654	2,817	0	0	0	2,817	0	0	0	(17,484)	0	(17,484)	7,090	0	7,090
153.	Bismarck Rural Fire Protection	246,335	9,686	0	0	0	9,686	0	0	0	(60,107)	0	(60,107)	24,374	0	24,374
154.	Bowman City Park Board	28,924	1,137	0	0	0	1,137	0	0	0	(7,058)	0	(7,058)	2,862	0	2,862
155.	Burleigh County Council On Aging	354,263	13,930	0	0	0	13,930	0	0	0	(86,442)	0	(86,442)	35,053	0	35,053
156.	Burleigh County Soil Conservation District	102,939	4,048	0	0	0	4,048	0	0	0	(25,118)	0	(25,118)	10,185	0	10,185
157.	Carnegie Regional Library	42,520	1,672	0	0	0	1,672	0	0	0	(10,375)	0	(10,375)	4,207	0	4,207
158.	Cass County Soil Conservation District	99,670	3,919	0	0	0	3,919	0	0	0	(24,320)	0	(24,320)	9,862	0	9,862
159.	Cass County Water Resource District	142,063	5,586	0	0	0	5,586	0	0	0	(34,664)	0	(34,664)	14,056	0	14,056
160.	Cavalier County Job Development Authority	30,067	1,182	0	0	0	1,182	0	0	0	(7,336)	0	(7,336)	2,975	0	2,975
161.	Central Plains Water District	152,816	6,009	0	0	0	6,009	0	0	0	(37,288)	0	(37,288)	15,120	0	15,120
162.	Consolidated Waste Ltd	73,793	2,902	0	0	0	2,902	0	0	0	(18,006)	0	(18,006)	7,301	0	7,301
163.	Devils Lake Basin Joint Water Resource Board	33,367	1,312	0	0	0	1,312	0	0	0	(8,142)	0	(8,142)	3,302	0	3,302
164.	Dunseith Community Nursing Home	653,807	25,707	0	0	0	25,707	0	0	0	(159,532)	0	(159,532)	64,691	0	64,691
165.	Fargo Park District	1,260,480	49,562	0	0	0	49,562	0	0	0	(307,564)	0	(307,564)	124,718	0	124,718
166.	Grafton Park District	89,762	3,529	0	0	0	3,529	0	0	0	(21,902)	0	(21,902)	8,882	0	8,882
167.	Grand Forks County Water Resource District	40,248	1,583	0	0	0	1,583	0	0	0	(9,821)	0	(9,821)	3,982	0	3,982
168.	Grand Forks Park District	876,163	34,450	0	0	0	34,450	0	0	0	(213,788)	0	(213,788)	86,692	0	86,692
169.	Grand Forks Public Library	326,488	12,837	0	0	0	12,837	0	0	0	(79,665)	0	(79,665)	32,304	0	32,304
170.	Grand Forks-E Grand Forks Metropolitan Planning	187,884	7,388	0	0	0	7,388	0	0	0	(45,845)	0	(45,845)	18,590	0	18,590
171.	Greater Ramsey Water District	197,411	7,762	0	0	0	7,762	0	0	0	(48,169)	0	(48,169)	19,533	0	19,533
172.	Griggs County Public Library	21,961	864	0	0	0	864	0	0	0	(5,359)	0	(5,359)	2,173	0	2,173
173.	James River Soil Conservation District	24,602	967	0	0	0	967	0	0	0	(6,003)	0	(6,003)	2,434	0	2,434
174.	James River Valley Library System	158,547	6,234	0	0	0	6,234	0	0	0	(38,686)	0	(38,686)	15,687	0	15,687
175.	Jamestown Parks And Recreation District	68,175	2,681	0	0	0	2,681	0	0	0	(16,635)	0	(16,635)	6,746	0	6,746
176.	Jamestown Regional Airport	129,572	5,095	0	0	0	5,095	0	0	0	(31,616)	0	(31,616)	12,821	0	12,821
177.	Lake Metigoshe Recreation Service District	62,133	2,443	0	0	0	2,443	0	0	0	(15,161)	0	(15,161)	6,148	0	6,148
178.	Mcintosh County Housing Authority	26,595	1,046	0	0	0	1,046	0	0	0	(6,489)	0	(6,489)	2,631	0	2,631
179.	Mercer County Soil Conservation District	54,757	2,153	0	0	0	2,153	0	0	0	(13,361)	0	(13,361)	5,418	0	5,418
180.	Minot Rural Fire Department	50,974	2,004	0	0	0	2,004	0	0	0	(12,438)	0	(12,438)	5,044	0	5,044
181.	North Dakota Firefighters Association	123,079	4,839	0	0	0	4,839	0	0	0	(30,032)	0	(30,032)	12,178	0	12,178
182.	R & T Water Supply Commerce Authority	286,037	11,247	0	0	0	11,247	0	0	0	(69,795)	0	(69,795)	28,302	0	28,302
183.	Ramsey County Housing Authority	127,224	5,002	0	0	0	5,002	0	0	0	(31,043)	0	(31,043)	12,588	0	12,588
184.	Ramsey County Soil Conservation District	22,786	896	0	0	0	896	0	0	0	(5,560)	0	(5,560)	2,255	0	2,255
185.	Ramsey County Water Resource District	11,565	455	0	0	0	455	0	0	0	(2,822)	0	(2,822)	1,144	0	1,144
186.	Ransom County Soil Cons Dist	61,517	2,419	0	0	0	2,419	0	0	0	(15,011)	0	(15,011)	6,087	0	6,087
187.	Red River Joint Water Resource District	60,279	2,370	0	0	0	2,370	0	0	0	(14,709)	0	(14,709)	5,964	0	5,964
188.	Rolette County Soil Conservation District	23,504	924	0	0	0	924	0	0	0	(5,735)	0	(5,735)	2,326	0	2,326
189.	Southeast Region Career & Technology Center	64,545	2,538	0	0	0	2,538	0	0	0	(15,749)	0	(15,749)	6,386	0	6,386
190.	Southwest Water Authority	1,431,506	56,286	0	0	0	56,286	0	0	0	(349,295)	0	(349,295)	141,640	0	141,640
191.	Stutsman County Housing Authority	55,411	2,179	0	0	0	2,179	0	0	0	(13,521)	0	(13,521)	5,483	0	5,483
192.	Traill County Water Resource District	73,456	2,888	0	0	0	2,888	0	0	0	(17,924)	0	(17,924)	7,268	0	7,268
193.	Traill Rural Water District	62,533	2,459	0	0	0	2,459	0	0	0	(15,258)	0	(15,258)	6,187	0	6,187
194.	Tri-Cities Joint Job Development Authority	42,266	1,662	0	0	0	1,662	0	0	0	(10,313)	0	(10,313)	4,182	0	4,182
195.	Walsh County Housing Authority	21,504	846	0	0	0	846	0	0	0	(5,247)	0	(5,247)	2,128	0	2,128
196.	Walsh County Water Resource District	26,068	1,025	0	0	0	1,025	0	0	0	(6,361)	0	(6,361)	2,579	0	2,579
197.	Ward County Water Resource District	25,078	986	0	0	0	986	0	0	0	(6,119)	0	(6,119)	2,481	0	2,481
198.	Watford City Park District	84,120	3,308	0	0	0	3,308	0	0	0	(20,526)	0	(20,526)	8,323	0	8,323

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)						
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share	Total Employer Pension Expense/(Income)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
199.	West Fargo Park District	596,156	23,441	0	0	0	23,441	0	0	0	23,441	0	0	(145,465)	0	(145,465)	58,987	0	58,987
	Western & Central Stark Soil Conservation District	66,049	2,597	0	0	0	2,597	0	0	0	2,597	0	0	(16,116)	0	(16,116)	6,535	0	6,535
201.	Western Area Water Supply Authority	327,510	12,878	0	0	0	12,878	0	0	0	12,878	0	0	(79,914)	0	(79,914)	32,405	0	32,405
202.	Williams County Soil Conservation District	28,137	1,106	0	0	0	1,106	0	0	0	1,106	0	0	(6,866)	0	(6,866)	2,784	0	2,784
203.	Williston Housing Authority	261,848	10,296	0	0	0	10,296	0	0	0	10,296	0	0	(63,892)	0	(63,892)	25,909	0	25,909
204.	Apple Creek Elementary School	36,776	1,446	0	0	0	1,446	0	0	0	1,446	0	0	(8,973)	0	(8,973)	3,639	0	3,639
205.	Beach Public School District #3	515,007	20,250	0	0	0	20,250	0	0	0	20,250	0	0	(125,664)	0	(125,664)	50,957	0	50,957
206.	Belcourt School District #7	3,640,083	143,127	0	0	0	143,127	0	0	0	143,127	0	0	(888,199)	0	(888,199)	360,168	0	360,168
207.	Belfield Public School #13	167,947	6,604	0	0	0	6,604	0	0	0	6,604	0	0	(40,980)	0	(40,980)	16,618	0	16,618
208.	Beulah Public School #27	566,133	22,260	0	0	0	22,260	0	0	0	22,260	0	0	(138,139)	0	(138,139)	56,016	0	56,016
209.	Billings County School District	264,780	10,411	0	0	0	10,411	0	0	0	10,411	0	0	(64,608)	0	(64,608)	26,199	0	26,199
210.	Bismarck Public Schools	14,255,607	560,526	0	0	0	560,526	0	0	0	560,526	0	0	(3,478,441)	0	(3,478,441)	1,410,521	0	1,410,521
211.	Bottineau Public School	905,570	35,607	0	0	0	35,607	0	0	0	35,607	0	0	(220,964)	0	(220,964)	89,602	0	89,602
212.	Bowman County School District #1	434,886	17,100	0	0	0	17,100	0	0	0	17,100	0	0	(106,114)	0	(106,114)	43,030	0	43,030
213.	Burke Central School	17,588	692	0	0	0	692	0	0	0	692	0	0	(4,292)	0	(4,292)	1,740	0	1,740
214.	Burleigh County Special Education Unit	35,665	1,402	0	0	0	1,402	0	0	0	1,402	0	0	(8,702)	0	(8,702)	3,529	0	3,529
215.	Carrington School District #49	321,436	12,639	0	0	0	12,639	0	0	0	12,639	0	0	(78,432)	0	(78,432)	31,804	0	31,804
216.	Cavalier Public Schools	307,459	12,089	0	0	0	12,089	0	0	0	12,089	0	0	(75,022)	0	(75,022)	30,422	0	30,422
217.	Center Stanton Public School	183,219	7,204	0	0	0	7,204	0	0	0	7,204	0	0	(44,706)	0	(44,706)	18,129	0	18,129
218.	Central Cass Public School District #7	481,988	18,952	0	0	0	18,952	0	0	0	18,952	0	0	(117,608)	0	(117,608)	47,690	0	47,690
219.	Dakota Prairie Public School	373,178	14,673	0	0	0	14,673	0	0	0	14,673	0	0	(91,057)	0	(91,057)	36,924	0	36,924
220.	Devils Lake Public School	1,877,525	73,824	0	0	0	73,824	0	0	0	73,824	0	0	(458,126)	0	(458,126)	185,772	0	185,772
221.	Dickinson Public Schools	3,123,001	122,795	0	0	0	122,795	0	0	0	122,795	0	0	(762,028)	0	(762,028)	309,005	0	309,005
222.	Divide County School Dist #1	409,827	16,114	0	0	0	16,114	0	0	0	16,114	0	0	(100,000)	0	(100,000)	40,550	0	40,550
223.	Drake Public School District	138,560	5,448	0	0	0	5,448	0	0	0	5,448	0	0	(33,809)	0	(33,809)	13,710	0	13,710
224.	Drayton Public School #19	186,754	7,343	0	0	0	7,343	0	0	0	7,343	0	0	(45,569)	0	(45,569)	18,478	0	18,478
225.	Dunseith School District #1	782,135	30,753	0	0	0	30,753	0	0	0	30,753	0	0	(190,845)	0	(190,845)	77,388	0	77,388
226.	East Central Special Education Unit	160,032	6,292	0	0	0	6,292	0	0	0	6,292	0	0	(39,049)	0	(39,049)	15,834	0	15,834
227.	Ellendale Public School District #40	261,988	10,301	0	0	0	10,301	0	0	0	10,301	0	0	(63,926)	0	(63,926)	25,922	0	25,922
228.	Enderlin Area School District #24	345,650	13,591	0	0	0	13,591	0	0	0	13,591	0	0	(84,340)	0	(84,340)	34,200	0	34,200
229.	Fargo Public Schools	14,674,193	576,984	0	0	0	576,984	0	0	0	576,984	0	0	(3,580,578)	0	(3,580,578)	1,451,938	0	1,451,938
230.	Fort Totten School District # 30	284,825	11,199	0	0	0	11,199	0	0	0	11,199	0	0	(69,499)	0	(69,499)	28,182	0	28,182
231.	Garrison Public School District #51	332,473	13,073	0	0	0	13,073	0	0	0	13,073	0	0	(81,125)	0	(81,125)	32,897	0	32,897
232.	Glen Ullin Public School #48	207,960	8,177	0	0	0	8,177	0	0	0	8,177	0	0	(50,743)	0	(50,743)	20,577	0	20,577
233.	Glenburn School District	245,751	9,663	0	0	0	9,663	0	0	0	9,663	0	0	(59,965)	0	(59,965)	24,316	0	24,316
234.	Grafton Public School District #3	767,734	30,187	0	0	0	30,187	0	0	0	30,187	0	0	(187,331)	0	(187,331)	75,963	0	75,963
235.	Great Northwest Education Cooperative	105,859	4,162	0	0	0	4,162	0	0	0	4,162	0	0	(25,830)	0	(25,830)	10,474	0	10,474
236.	Halliday Public School	65,135	2,561	0	0	0	2,561	0	0	0	2,561	0	0	(15,893)	0	(15,893)	6,445	0	6,445
237.	Harvey Public School Dist #38	349,389	13,738	0	0	0	13,738	0	0	0	13,738	0	0	(85,253)	0	(85,253)	34,570	0	34,570
238.	Hazen Public School District #3	428,811	16,861	0	0	0	16,861	0	0	0	16,861	0	0	(104,632)	0	(104,632)	42,429	0	42,429
239.	Hillsboro Public School	354,257	13,929	0	0	0	13,929	0	0	0	13,929	0	0	(86,441)	0	(86,441)	35,052	0	35,052
	James River Multidistrict Special Education Unit	303,143	11,919	0	0	0	11,919	0	0	0	11,919	0	0	(73,968)	0	(73,968)	29,994	0	29,994
241.	Jamestown Public School District #1	2,053,209	80,731	0	0	0	80,731	0	0	0	80,731	0	0	(500,994)	0	(500,994)	203,155	0	203,155
242.	Kenmare Public School District #28	269,934	10,614	0	0	0	10,614	0	0	0	10,614	0	0	(65,865)	0	(65,865)	26,709	0	26,709
243.	Killdeer Public School #16	424,216	16,680	0	0	0	16,680	0	0	0	16,680	0	0	(103,511)	0	(103,511)	41,974	0	41,974
244.	Kindred Public School District #2	314,155	12,352	0	0	0	12,352	0	0	0	12,352	0	0	(76,656)	0	(76,656)	31,084	0	31,084
245.	Kulm Public School District #7	207,516	8,159	0	0	0	8,159	0	0	0	8,159	0	0	(50,635)	0	(50,635)	20,533	0	20,533
246.	Lake Region Special Education Unit	459,913	18,084	0	0	0	18,084	0	0	0	18,084	0	0	(112,221)	0	(112,221)	45,506	0	45,506

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense/(Income)					
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
247.	Lakota Public School District # 66	169,680	6,672	0	0	0	6,672	0	0	0	6,672	0	0	(41,403)	0	(41,403)	16,789	0	16,789
248.	Lamoure School District #8	327,599	12,881	0	0	0	12,881	0	0	0	12,881	0	0	(79,936)	0	(79,936)	32,414	0	32,414
249.	Larimore Public School District #44	377,050	14,825	0	0	0	14,825	0	0	0	14,825	0	0	(92,002)	0	(92,002)	37,307	0	37,307
250.	Leeds Public School District 6	137,468	5,405	0	0	0	5,405	0	0	0	5,405	0	0	(33,543)	0	(33,543)	13,602	0	13,602
251.	Lewis & Clark Public Schools	308,551	12,132	0	0	0	12,132	0	0	0	12,132	0	0	(75,288)	0	(75,288)	30,530	0	30,530
252.	Lidgerwood Public School	205,758	8,090	0	0	0	8,090	0	0	0	8,090	0	0	(50,206)	0	(50,206)	20,359	0	20,359
253.	Linton Public School District #36	311,109	12,233	0	0	0	12,233	0	0	0	12,233	0	0	(75,912)	0	(75,912)	30,783	0	30,783
254.	Lisbon Public School	444,419	17,474	0	0	0	17,474	0	0	0	17,474	0	0	(108,441)	0	(108,441)	43,973	0	43,973
255.	Lonetree Special Education Unit	43,720	1,719	0	0	0	1,719	0	0	0	1,719	0	0	(10,668)	0	(10,668)	4,326	0	4,326
256.	Mandan Public School District #1	4,608,230	181,194	0	0	0	181,194	0	0	0	181,194	0	0	(1,124,431)	0	(1,124,431)	455,961	0	455,961
257.	Mandaree Public School #36	412,417	16,216	0	0	0	16,216	0	0	0	16,216	0	0	(100,632)	0	(100,632)	40,807	0	40,807
258.	Manvel Public School	111,222	4,373	0	0	0	4,373	0	0	0	4,373	0	0	(27,139)	0	(27,139)	11,005	0	11,005
259.	Maple Valley School District	181,543	7,138	0	0	0	7,138	0	0	0	7,138	0	0	(44,297)	0	(44,297)	17,963	0	17,963
260.	Mapleton Public School	38,502	1,514	0	0	0	1,514	0	0	0	1,514	0	0	(9,395)	0	(9,395)	3,810	0	3,810
261.	Max Public School	225,612	8,871	0	0	0	8,871	0	0	0	8,871	0	0	(55,050)	0	(55,050)	22,323	0	22,323
262.	McClusky Public Schools	93,520	3,677	0	0	0	3,677	0	0	0	3,677	0	0	(22,819)	0	(22,819)	9,253	0	9,253
263.	McKenzie Cty Public School #1	979,445	38,511	0	0	0	38,511	0	0	0	38,511	0	0	(238,990)	0	(238,990)	96,911	0	96,911
264.	Medina Public School District #3	139,721	5,494	0	0	0	5,494	0	0	0	5,494	0	0	(34,093)	0	(34,093)	13,825	0	13,825
265.	Midway Public School District #128	370,709	14,576	0	0	0	14,576	0	0	0	14,576	0	0	(90,455)	0	(90,455)	36,680	0	36,680
266.	Milnor Public School District #2	216,377	8,508	0	0	0	8,508	0	0	0	8,508	0	0	(52,797)	0	(52,797)	21,409	0	21,409
267.	Minot Public School District #1	9,586,375	376,933	0	0	0	376,933	0	0	0	376,933	0	0	(2,339,124)	0	(2,339,124)	948,524	0	948,524
268.	Minto Public School District #20	235,996	9,279	0	0	0	9,279	0	0	0	9,279	0	0	(57,584)	0	(57,584)	23,351	0	23,351
269.	Mohall Lansford Sherwood School	206,773	8,130	0	0	0	8,130	0	0	0	8,130	0	0	(50,454)	0	(50,454)	20,459	0	20,459
270.	Mott/Regent School Dist #1	254,142	9,993	0	0	0	9,993	0	0	0	9,993	0	0	(62,012)	0	(62,012)	25,146	0	25,146
271.	Mt Pleasant School Dist #4	204,596	8,045	0	0	0	8,045	0	0	0	8,045	0	0	(49,922)	0	(49,922)	20,244	0	20,244
272.	Napoleon Public School District #2	163,599	6,433	0	0	0	6,433	0	0	0	6,433	0	0	(39,919)	0	(39,919)	16,187	0	16,187
273.	New Public School #8	263,898	10,376	0	0	0	10,376	0	0	0	10,376	0	0	(64,392)	0	(64,392)	26,111	0	26,111
274.	New Rockford Sheyenne Public School	182,044	7,158	0	0	0	7,158	0	0	0	7,158	0	0	(44,420)	0	(44,420)	18,012	0	18,012
275.	New Salem Almont School District #49	264,926	10,417	0	0	0	10,417	0	0	0	10,417	0	0	(64,643)	0	(64,643)	26,213	0	26,213
276.	New Town Public School District	877,547	34,505	0	0	0	34,505	0	0	0	34,505	0	0	(214,126)	0	(214,126)	86,829	0	86,829
277.	Newburg United Public School	144,367	5,676	0	0	0	5,676	0	0	0	5,676	0	0	(35,226)	0	(35,226)	14,284	0	14,284
278.	North Border School District # 100	329,458	12,954	0	0	0	12,954	0	0	0	12,954	0	0	(80,390)	0	(80,390)	32,598	0	32,598
279.	North Sargent School District #3	243,359	9,569	0	0	0	9,569	0	0	0	9,569	0	0	(59,381)	0	(59,381)	24,079	0	24,079
280.	North Valley Career & Technology Center	91,463	3,596	0	0	0	3,596	0	0	0	3,596	0	0	(22,318)	0	(22,318)	9,050	0	9,050
281.	Northern Cass School District # 97	393,718	15,481	0	0	0	15,481	0	0	0	15,481	0	0	(96,069)	0	(96,069)	38,956	0	38,956
282.	Northern Plains Special Ed Unit	78,521	3,087	0	0	0	3,087	0	0	0	3,087	0	0	(19,160)	0	(19,160)	7,769	0	7,769
283.	Oakes Public Schools	450,144	17,700	0	0	0	17,700	0	0	0	17,700	0	0	(109,838)	0	(109,838)	44,540	0	44,540
284.	Oliver-Mercer Special Education Unit	262,597	10,325	0	0	0	10,325	0	0	0	10,325	0	0	(64,075)	0	(64,075)	25,983	0	25,983
285.	Park River Area School District	373,984	14,705	0	0	0	14,705	0	0	0	14,705	0	0	(91,254)	0	(91,254)	37,004	0	37,004
286.	Peace Garden Special Services	229,642	9,029	0	0	0	9,029	0	0	0	9,029	0	0	(56,034)	0	(56,034)	22,722	0	22,722
287.	Pingree-Buchanan School District	179,893	7,073	0	0	0	7,073	0	0	0	7,073	0	0	(43,895)	0	(43,895)	17,799	0	17,799
288.	Richland School District # 44	294,104	11,564	0	0	0	11,564	0	0	0	11,564	0	0	(71,763)	0	(71,763)	29,100	0	29,100
289.	Rolette Public School	143,472	5,641	0	0	0	5,641	0	0	0	5,641	0	0	(35,008)	0	(35,008)	14,196	0	14,196
290.	Roughrider Education Services Program (RESP)	13,977	550	0	0	0	550	0	0	0	550	0	0	(3,410)	0	(3,410)	1,383	0	1,383
291.	Rugby Public School District #5	421,023	16,554	0	0	0	16,554	0	0	0	16,554	0	0	(102,732)	0	(102,732)	41,658	0	41,658
292.	Rural Cass Special Education Unit	207,909	8,175	0	0	0	8,175	0	0	0	8,175	0	0	(50,731)	0	(50,731)	20,572	0	20,572
293.	Sawyer Public School	162,584	6,393	0	0	0	6,393	0	0	0	6,393	0	0	(39,671)	0	(39,671)	16,087	0	16,087
294.	Sheyenne Valley Career And Tech Center	58,312	2,293	0	0	0	2,293	0	0	0	2,293	0	0	(14,228)	0	(14,228)	5,770	0	5,770
295.	Sheyenne Valley Special Education Unit	436,599	17,167	0	0	0	17,167	0	0	0	17,167	0	0	(106,532)	0	(106,532)	43,199	0	43,199

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)							
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
296.	Solen Public School Dist #3	130,569	5,134	0	0	0	5,134	0	0	0	(31,859)	0	0	(31,859)	12,919	0	12,919		
297.	Souris Valley Special Services	825,817	32,471	0	0	0	32,471	0	0	0	(201,504)	0	0	(201,504)	81,710	0	81,710		
298.	St John School District #3	416,872	16,391	0	0	0	16,391	0	0	0	(101,719)	0	0	(101,719)	41,247	0	41,247		
299.	Stanley Community Public School District # 2	607,041	23,869	0	0	0	23,869	0	0	0	(148,121)	0	0	(148,121)	60,064	0	60,064		
300.	Surrey Schools	402,458	15,825	0	0	0	15,825	0	0	0	(98,202)	0	0	(98,202)	39,821	0	39,821		
301.	Sw Special Education Unit	59,105	2,324	0	0	0	2,324	0	0	0	(14,422)	0	0	(14,422)	5,848	0	5,848		
302.	Tgu School District #60	1,102,555	43,352	0	0	0	43,352	0	0	0	(269,029)	0	0	(269,029)	109,092	0	109,092		
303.	Thompson Public School	241,613	9,500	0	0	0	9,500	0	0	0	(58,955)	0	0	(58,955)	23,906	0	23,906		
304.	Tioga Public School District #15	457,076	17,972	0	0	0	17,972	0	0	0	(111,529)	0	0	(111,529)	45,225	0	45,225		
305.	Turtle Lake Mercer School District #72	179,886	7,073	0	0	0	7,073	0	0	0	(43,893)	0	0	(43,893)	17,799	0	17,799		
306.	Underwood School District #8	191,407	7,526	0	0	0	7,526	0	0	0	(46,704)	0	0	(46,704)	18,939	0	18,939		
307.	United Public School District # 7	520,624	20,471	0	0	0	20,471	0	0	0	(127,035)	0	0	(127,035)	51,513	0	51,513		
308.	Valley City Public School	637,927	25,083	0	0	0	25,083	0	0	0	(155,657)	0	0	(155,657)	63,120	0	63,120		
309.	Velva Public School	267,065	10,501	0	0	0	10,501	0	0	0	(65,165)	0	0	(65,165)	26,425	0	26,425		
310.	Wahpeton Public School District 37	956,747	37,619	0	0	0	37,619	0	0	0	(233,451)	0	0	(233,451)	94,665	0	94,665		
311.	Warwick Public School	249,572	9,813	0	0	0	9,813	0	0	0	(60,897)	0	0	(60,897)	24,694	0	24,694		
312.	Washburn Public School	209,579	8,241	0	0	0	8,241	0	0	0	(51,138)	0	0	(51,138)	20,737	0	20,737		
313.	West Fargo Public School #6	8,198,677	322,369	0	0	0	322,369	0	0	0	(2,000,519)	0	0	(2,000,519)	811,218	0	811,218		
314.	West River Student Services	44,354	1,744	0	0	0	1,744	0	0	0	(10,823)	0	0	(10,823)	4,389	0	4,389		
315.	Westhope Public School #17	178,776	7,029	0	0	0	7,029	0	0	0	(43,622)	0	0	(43,622)	17,689	0	17,689		
316.	White Shield School Dist #85	493,553	19,406	0	0	0	19,406	0	0	0	(120,429)	0	0	(120,429)	48,835	0	48,835		
317.	Williston Public School #1	2,627,435	103,310	0	0	0	103,310	0	0	0	(641,108)	0	0	(641,108)	259,972	0	259,972		
318.	Wilmae Multidistrict Special Education Unit	397,507	15,630	0	0	0	15,630	0	0	0	(96,994)	0	0	(96,994)	39,331	0	39,331		
319.	Wilton Public School District	143,022	5,624	0	0	0	5,624	0	0	0	(34,898)	0	0	(34,898)	14,151	0	14,151		
320.	Yellowstone School District # 14	58,870	2,315	0	0	0	2,315	0	0	0	(14,365)	0	0	(14,365)	5,825	0	5,825		
321.	Zeeland Public Schools	50,765	1,996	0	0	0	1,996	0	0	0	(12,387)	0	0	(12,387)	5,023	0	5,023		
322.	Attorney General's Office	6,886,625	270,780	0	0	0	270,780	0	0	0	(1,680,372)	0	0	(1,680,372)	681,397	0	681,397		
323.	Bank Of North Dakota	6,245,100	245,555	0	0	0	245,555	0	0	0	(1,523,836)	0	0	(1,523,836)	617,921	0	617,921		
324.	Beef Commission	86,163	3,388	0	0	0	3,388	0	0	0	(21,024)	0	0	(21,024)	8,525	0	8,525		
325.	Bismarck State College	2,708,115	106,482	0	0	0	106,482	0	0	0	(660,794)	0	0	(660,794)	267,954	0	267,954		
326.	Board Of Medical Examiners	119,385	4,694	0	0	0	4,694	0	0	0	(29,130)	0	0	(29,130)	11,813	0	11,813		
327.	Board Of Pharmacy	147,128	5,785	0	0	0	5,785	0	0	0	(35,900)	0	0	(35,900)	14,558	0	14,558		
328.	Central Services	802,072	31,537	0	0	0	31,537	0	0	0	(195,710)	0	0	(195,710)	79,361	0	79,361		
329.	Department Of Transportation	44,209,359	1,738,297	0	0	0	1,738,297	0	0	0	(10,787,308)	0	0	(10,787,308)	4,374,295	0	4,374,295		
330.	Dickinson State University	1,713,697	67,382	0	0	0	67,382	0	0	0	(418,151)	0	0	(418,151)	169,562	0	169,562		
331.	Education Standards & Practice	280,928	11,046	0	0	0	11,046	0	0	0	(68,548)	0	0	(68,548)	27,796	0	27,796		
332.	Electrical Board	848,305	33,355	0	0	0	33,355	0	0	0	(206,991)	0	0	(206,991)	83,936	0	83,936		
333.	Housing Finance Agency	1,604,385	63,084	0	0	0	63,084	0	0	0	(391,478)	0	0	(391,478)	158,746	0	158,746		
334.	Information Technology Dept	15,561,331	611,866	0	0	0	611,866	0	0	0	(3,797,044)	0	0	(3,797,044)	1,539,716	0	1,539,716		
335.	Insurance Department	1,448,866	56,969	0	0	0	56,969	0	0	0	(353,531)	0	0	(353,531)	143,358	0	143,358		
336.	Job Service North Dakota	7,389,712	290,561	0	0	0	290,561	0	0	0	(1,803,127)	0	0	(1,803,127)	731,175	0	731,175		
337.	Lake Region State College	1,347,621	52,988	0	0	0	52,988	0	0	0	(328,826)	0	0	(328,826)	133,340	0	133,340		
338.	Land Department	1,118,620	43,984	0	0	0	43,984	0	0	0	(272,949)	0	0	(272,949)	110,682	0	110,682		
339.	Legislative Council	1,190,826	46,823	0	0	0	46,823	0	0	0	(290,568)	0	0	(290,568)	117,826	0	117,826		
340.	Mayville State University	1,684,741	66,243	0	0	0	66,243	0	0	0	(411,085)	0	0	(411,085)	166,697	0	166,697		
341.	Mill & Elevator Association	5,185,693	203,900	0	0	0	203,900	0	0	0	(1,265,335)	0	0	(1,265,335)	513,098	0	513,098		
342.	Minot State University	3,970,855	156,133	0	0	0	156,133	0	0	0	(968,909)	0	0	(968,909)	392,896	0	392,896		
343.	ND Board Of Nursing	212,162	8,342	0	0	0	8,342	0	0	0	(51,769)	0	0	(51,769)	20,992	0	20,992		
344.	ND Public Employees Retirement System	1,289,329	50,696	0	0	0	50,696	0	0	0	(314,603)	0	0	(314,603)	127,573	0	127,573		
345.	ND Soybean Council	263,486	10,360	0	0	0	10,360	0	0	0	(64,292)	0	0	(64,292)	26,071	0	26,071		

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense/(Income)	
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)	
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
346.	ND St College Of Science	4,149,542	163,159	0	0	0	163,159	0	0	(1,012,509)	0	(1,012,509)	410,576	0	410,576
347.	ND State Board Of Cosmetology	42,120	1,656	0	0	0	1,656	0	0	(10,278)	0	(10,278)	4,168	0	4,168
348.	ND State Plumbing Board	217,728	8,561	0	0	0	8,561	0	0	(53,127)	0	(53,127)	21,543	0	21,543
349.	ND System Information Technology Services	1,078,398	42,402	0	0	0	42,402	0	0	(263,135)	0	(263,135)	106,702	0	106,702
350.	ND University System Office	432,734	17,015	0	0	0	17,015	0	0	(105,589)	0	(105,589)	42,817	0	42,817
351.	North Dakota State University	22,717,421	893,241	0	0	0	893,241	0	0	(5,543,166)	0	(5,543,166)	2,247,775	0	2,247,775
352.	Office Of Management & Budget	1,835,938	72,188	0	0	0	72,188	0	0	(447,978)	0	(447,978)	181,657	0	181,657
353.	Public Finance Authority	112,047	4,406	0	0	0	4,406	0	0	(27,340)	0	(27,340)	11,087	0	11,087
354.	Real Estate Commission	59,188	2,327	0	0	0	2,327	0	0	(14,442)	0	(14,442)	5,856	0	5,856
355.	Retirement & Investment Office	773,402	30,410	0	0	0	30,410	0	0	(188,714)	0	(188,714)	76,524	0	76,524
356.	Rough Rider Industries	1,047,455	41,186	0	0	0	41,186	0	0	(255,584)	0	(255,584)	103,640	0	103,640
357.	State Auditor's Office	2,443,201	96,066	0	0	0	96,066	0	0	(596,154)	0	(596,154)	241,743	0	241,743
358.	State Board Of Law Examiners	238,928	9,395	0	0	0	9,395	0	0	(58,300)	0	(58,300)	23,641	0	23,641
359.	State Fair Association	699,082	27,488	0	0	0	27,488	0	0	(170,580)	0	(170,580)	69,171	0	69,171
360.	University Of North Dakota	29,432,373	1,157,271	0	0	0	1,157,271	0	0	(7,181,649)	0	(7,181,649)	2,912,186	0	2,912,186
361.	Valley City State University	1,217,243	47,862	0	0	0	47,862	0	0	(297,014)	0	(297,014)	120,440	0	120,440
362.	Williston State College	801,786	31,526	0	0	0	31,526	0	0	(195,640)	0	(195,640)	79,333	0	79,333
363.	Workforce Safety & Insurance	5,953,414	234,086	0	0	0	234,086	0	0	(1,452,663)	0	(1,452,663)	589,060	0	589,060
364.	State Treasurer's Office	228,849	8,998	0	0	0	8,998	0	0	(55,840)	0	(55,840)	22,643	0	22,643
365.	Tax Department	4,749,423	186,746	0	0	0	186,746	0	0	(1,158,883)	0	(1,158,883)	469,932	0	469,932
366.	Facility Management	1,526,670	60,028	0	0	0	60,028	0	0	(372,515)	0	(372,515)	151,056	0	151,056
367.	Office Of Administrative Hearings	176,935	6,957	0	0	0	6,957	0	0	(43,173)	0	(43,173)	17,507	0	17,507
368.	ND Supreme Court	12,628,264	496,539	0	0	0	496,539	0	0	(3,081,361)	0	(3,081,361)	1,249,504	0	1,249,504
369.	Commission On Legal Counsel For Indigents	1,277,713	50,239	0	0	0	50,239	0	0	(311,769)	0	(311,769)	126,423	0	126,423
370.	Public Instruction	3,345,388	131,539	0	0	0	131,539	0	0	(816,292)	0	(816,292)	331,009	0	331,009
371.	ND Youth Correctional Center	2,144,165	84,308	0	0	0	84,308	0	0	(523,187)	0	(523,187)	212,154	0	212,154
372.	Juvenile Services - DOCR	1,016,062	39,951	0	0	0	39,951	0	0	(247,924)	0	(247,924)	100,534	0	100,534
373.	ND State Library	872,723	34,315	0	0	0	34,315	0	0	(212,949)	0	(212,949)	86,352	0	86,352
374.	SCHOOL FOR THE DEAF	831,409	32,691	0	0	0	32,691	0	0	(202,868)	0	(202,868)	82,264	0	82,264
375.	School For The Blind	504,489	19,836	0	0	0	19,836	0	0	(123,098)	0	(123,098)	49,917	0	49,917
376.	Career & Technical Education	983,577	38,674	0	0	0	38,674	0	0	(239,998)	0	(239,998)	97,320	0	97,320
377.	ND Department Of Health	12,565,808	494,083	0	0	0	494,083	0	0	(3,066,121)	0	(3,066,121)	1,243,324	0	1,243,324
378.	Tobacco Prevention/Control Committee	202,997	7,982	0	0	0	7,982	0	0	(49,532)	0	(49,532)	20,085	0	20,085
379.	Life Skills and Transition Center	9,094,910	357,609	0	0	0	357,609	0	0	(2,219,204)	0	(2,219,204)	899,896	0	899,896
380.	North Dakota State Hospital	12,888,030	506,753	0	0	0	506,753	0	0	(3,144,745)	0	(3,144,745)	1,275,206	0	1,275,206
381.	ND Veterans Home	3,073,111	120,834	0	0	0	120,834	0	0	(749,855)	0	(749,855)	304,069	0	304,069
382.	Indian Affairs Commission	203,949	8,019	0	0	0	8,019	0	0	(49,765)	0	(49,765)	20,180	0	20,180
383.	Veterans Affairs Department	226,678	8,913	0	0	0	8,913	0	0	(55,311)	0	(55,311)	22,429	0	22,429
384.	Department Of Human Services	46,006,160	1,808,946	0	0	0	1,808,946	0	0	(11,225,737)	0	(11,225,737)	4,552,079	0	4,552,079
385.	Protection & Advocacy Project	1,180,823	46,430	0	0	0	46,430	0	0	(288,127)	0	(288,127)	116,837	0	116,837
386.	Industrial Commission	4,039,100	158,816	0	0	0	158,816	0	0	(985,561)	0	(985,561)	399,649	0	399,649
387.	ND Department Of Labor	336,371	13,226	0	0	0	13,226	0	0	(82,076)	0	(82,076)	33,282	0	33,282
388.	Public Service Commission	1,985,777	78,080	0	0	0	78,080	0	0	(484,540)	0	(484,540)	196,483	0	196,483
389.	Aeronautics Commission	159,588	6,275	0	0	0	6,275	0	0	(38,940)	0	(38,940)	15,790	0	15,790
390.	Department Of Financial Institutions	1,388,193	54,583	0	0	0	54,583	0	0	(338,726)	0	(338,726)	137,355	0	137,355
391.	ND Securities Department	343,511	13,507	0	0	0	13,507	0	0	(83,818)	0	(83,818)	33,989	0	33,989
392.	Field Services Division	4,338,156	170,575	0	0	0	170,575	0	0	(1,058,532)	0	(1,058,532)	429,239	0	429,239
393.	Highway Patrol	1,451,608	57,077	0	0	0	57,077	0	0	(354,200)	0	(354,200)	143,629	0	143,629
394.	Department Of Corrections Transitional Services	1,370,370	53,882	0	0	0	53,882	0	0	(334,377)	0	(334,377)	135,591	0	135,591

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014

Main System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)				
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)			
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
395.	James River Correctional Ctr	4,608,915	181,221	0	0	0	181,221	0	0	0	0	(1,124,599)	0	(1,124,599)	456,029	0	456,029
396.	State Penitentiary	6,473,066	254,519	0	0	0	254,519	0	0	0	0	(1,579,461)	0	(1,579,461)	640,478	0	640,478
397.	Department Of Corrections And Rehabilitation	4,365,353	171,644	0	0	0	171,644	0	0	0	0	(1,065,168)	0	(1,065,168)	431,930	0	431,930
398.	Adjutant General ND National Guard	6,426,446	252,686	0	0	0	252,686	0	0	0	0	(1,568,085)	0	(1,568,085)	635,865	0	635,865
399.	Department Of Commerce	2,370,424	93,204	0	0	0	93,204	0	0	0	0	(578,396)	0	(578,396)	234,542	0	234,542
400.	Dept Of Agriculture	2,570,069	101,054	0	0	0	101,054	0	0	0	0	(627,110)	0	(627,110)	254,295	0	254,295
401.	Milk Marketing Board	137,132	5,392	0	0	0	5,392	0	0	0	0	(33,461)	0	(33,461)	13,568	0	13,568
402.	ND Corn Utilization Council	211,705	8,324	0	0	0	8,324	0	0	0	0	(51,657)	0	(51,657)	20,947	0	20,947
403.	State Seed Department	746,293	29,344	0	0	0	29,344	0	0	0	0	(182,099)	0	(182,099)	73,842	0	73,842
404.	ND Wheat Commission	304,958	11,991	0	0	0	11,991	0	0	0	0	(74,411)	0	(74,411)	30,174	0	30,174
405.	ND Barley Council	86,652	3,407	0	0	0	3,407	0	0	0	0	(21,144)	0	(21,144)	8,574	0	8,574
406.	Racing Commission	86,208	3,390	0	0	0	3,390	0	0	0	0	(21,035)	0	(21,035)	8,530	0	8,530
407.	Historical Society	2,539,831	99,865	0	0	0	99,865	0	0	0	0	(619,732)	0	(619,732)	251,304	0	251,304
408.	ND Council On The Arts	211,242	8,306	0	0	0	8,306	0	0	0	0	(51,544)	0	(51,544)	20,901	0	20,901
409.	Game & Fish Department	6,861,884	269,807	0	0	0	269,807	0	0	0	0	(1,674,335)	0	(1,674,335)	678,949	0	678,949
410.	Parks & Recreation Department	2,031,864	79,892	0	0	0	79,892	0	0	0	0	(495,785)	0	(495,785)	201,043	0	201,043
411.	Water Commission	4,024,076	158,225	0	0	0	158,225	0	0	0	0	(981,895)	0	(981,895)	398,162	0	398,162
412.	Governor's Office	624,147	24,541	0	0	0	24,541	0	0	0	0	(152,295)	0	(152,295)	61,756	0	61,756
413.	Secretary Of State	1,023,196	40,232	0	0	0	40,232	0	0	0	0	(249,665)	0	(249,665)	101,240	0	101,240
	GASB report	\$634,721,375	\$24,957,025	\$0	\$0	\$0	\$24,957,025	\$0	\$0	\$0	\$0	(\$154,875,241)	\$0	(\$154,875,241)	\$62,802,503	\$0	\$62,802,503
	Total allocation	634,721,422	24,957,029	-	-	-	24,957,029	-	-	-	-	(154,875,259)	-	(154,875,259)	62,802,504	-	62,802,504

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Judges System

No	Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense/(Income)		
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
	(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
I.	ND Supreme Court	(\$3,723,843)	\$340,738	\$0	\$0	\$0	\$340,738	\$0	\$0	(\$3,029,943)	\$0	(\$3,029,943)	\$15,783	\$0	\$15,783

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
National Guard System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	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 Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
	Adjutant General ND														
1.	National Guard	(\$201,648)	\$0	\$0	\$0	\$0	\$0	(\$258,872)	\$0	(\$223,147)	\$0	(\$482,019)	\$48,864	\$0	\$48,864

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

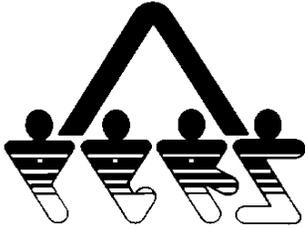
GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
Law Enforcement with Prior Main Service System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
1.	Attorney General's Office	\$1,258,572	\$86,798	\$0	\$0	\$0	\$86,798	\$0	\$0	(\$305,015)	\$0	(\$305,015)	\$187,455	\$0	\$187,455
2.	City Of Cavalier	71,300	4,917	0	0	0	4,917	0	0	(17,279)	0	(17,279)	10,620	0	10,620
3.	City Of Ellendale	36,443	2,513	0	0	0	2,513	0	0	(8,832)	0	(8,832)	5,428	0	5,428
4.	City Of Thompson	25,137	1,734	0	0	0	1,734	0	0	(6,092)	0	(6,092)	3,744	0	3,744
5.	City Of Williston	954,348	65,817	0	0	0	65,817	0	0	(231,286)	0	(231,286)	142,143	0	142,143
6.	City Of Bowman	68,777	4,743	0	0	0	4,743	0	0	(16,668)	0	(16,668)	10,244	0	10,244
7.	City Of Powers Lake	28,484	1,964	0	0	0	1,964	0	0	(6,903)	0	(6,903)	4,242	0	4,242
8.	City Of Burlington	41,986	2,896	0	0	0	2,896	0	0	(10,175)	0	(10,175)	6,253	0	6,253
9.	Adams County	54,137	3,734	0	0	0	3,734	0	0	(13,120)	0	(13,120)	8,063	0	8,063
10.	Bowman County	72,612	5,008	0	0	0	5,008	0	0	(17,597)	0	(17,597)	10,815	0	10,815
11.	Dunn County	261,389	18,027	0	0	0	18,027	0	0	(63,348)	0	(63,348)	38,932	0	38,932
12.	Griggs County	79,013	5,449	0	0	0	5,449	0	0	(19,149)	0	(19,149)	11,768	0	11,768
13.	Mckenzie County	194,445	13,410	0	0	0	13,410	0	0	(47,124)	0	(47,124)	28,961	0	28,961
14.	Melean County	275,658	19,011	0	0	0	19,011	0	0	(66,806)	0	(66,806)	41,057	0	41,057
15.	Slope County	25,937	1,789	0	0	0	1,789	0	0	(6,286)	0	(6,286)	3,863	0	3,863
16.	Stark County	509,040	35,106	0	0	0	35,106	0	0	(123,366)	0	(123,366)	75,818	0	75,818
17.	Ward County	1,032,479	71,205	0	0	0	71,205	0	0	(250,221)	0	(250,221)	153,780	0	153,780
18.	Williams County	1,196,983	82,550	0	0	0	82,550	0	0	(290,088)	0	(290,088)	178,281	0	178,281
	GASB report	\$6,186,739	\$426,669	\$0	\$0	\$0	\$426,669	\$0	\$0	(\$1,499,354)	\$0	(\$1,499,354)	\$921,467	\$0	\$921,467
	Total allocation	\$6,186,740	\$426,671	\$0	\$0	\$0	\$426,671	\$0	\$0	(\$1,499,355)	\$0	(\$1,499,355)	\$921,467	\$0	\$921,467

SECTION 4: APPENDIX B for North Dakota Employees Retirement System

GASB 68 Schedule of Pension Amounts by Employer as of and for the year ended June 30, 2014
 Law Enforcement with Prior Main Service System

No	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense/(Income)			
		Net Pension Liability/(Asset)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense/(Income)	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense/(Income)
(1)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
1.	City Of Devils Lake	(\$1,508)	\$35,856	\$0	\$0	\$0	\$35,856	\$0	\$0	(\$10,955)	\$0	(\$10,955)	(\$32,828)	\$0	(\$32,828)
2.	City of Berthold	(66)	1,570	0	0	0	1,570	0	0	(480)	0	(480)	(1,437)	0	(\$1,437)
3.	Barnes County	(2,686)	63,885	0	0	0	63,885	0	0	(19,519)	0	(19,519)	(58,490)	0	(\$58,490)
4.	Morton County	(6,664)	158,462	0	0	0	158,462	0	0	(48,415)	0	(48,415)	(145,082)	0	(\$145,082)
5.	Rolette County	(2,419)	57,526	0	0	0	57,526	0	0	(17,576)	0	(17,576)	(52,669)	0	(\$52,669)
	GASB report	(\$13,343)	\$317,299	\$0	\$0	\$0	\$317,299	\$0	\$0	(\$96,945)	\$0	(\$96,945)	(\$290,507)	\$0	(\$290,507)
	Total allocation	(\$13,343)	\$317,299	\$0	\$0	\$0	\$317,299	\$0	\$0	(\$96,945)	\$0	(\$96,945)	(\$290,506)	\$0	(\$290,506)



**North Dakota
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Memorandum

TO: NDPERS Board

FROM: Bryan & Sharon

DATE: July 16, 2015

SUBJECT: Retiree Health Insurance Credit Implementation

The implementation team from NDPERS and ASIFlex continue working on the Retiree Health Insurance Credit Program. The contract, implementation document, plan design, informational mailings, initial enrollment, and processing of the first NDPERS expense file have been completed. The first round of reimbursements processed by ASIFlex resulted in \$634,814 in reimbursements. The payment breakdown was \$255,996 by check (40%) and \$378,818 by ACH (60%). The checks were mailed July 2nd and the ACH payments showed up in the bank accounts on July 3rd. ASIFlex continues to set up the direct deposits. Direct deposits appear to be low with about 1/2 of the retirees signed up to date. Plan information is available on the NDPERS and ASIFlex web sites. Attached is the implementation timeline.

We discovered that several hundred enrollment records were pulled and sent to ASIFlex with an old address. NDPERS fixed the programming issue, but the initial enrollment mailing and claims processing were done before this was discovered.

The implementation team continues to work on establishing and documenting new administrative processes for handling deaths, suspension of benefits, benefit recalculations, and recovery of benefit overpayments, as it relates to RHIC reimbursements.

We continue to experience unprecedented call volume with questions on the RHIC which is resulting in longer hold times for incoming calls. We have increased our main phone lines from 3 to 5 and have trained temporary staff to answer incoming calls. We have also hired a temporary receptionist to staff our front desk to greet and direct customers. This has allowed us to keep our member service representative available to answer incoming phone calls. We continue to monitor the phone situation on a daily basis.

A mailing was sent to approximately 2,700 retirees in the Bismarck/Mandan area inviting them to an informational meeting on ASIFlex and the RHIC changes. The meeting will be held on Wednesday, July 15 at 6:00 p.m. There will be a presentation on RHIC and ASIFlex and several NDPERS staff will be available for One-on-One consultations.

If you have any questions, we will be available at the NDPERS Board meeting.

Description of Task	Responsible Party	Completion Date	Actual Date
Award of Contract	NDPERS	February 27, 2015	2/20/2015
Schedule Implementation Kick-Off Call or On-Site Meeting; Implementation Document, Contract, Business Associate Agreement provided to NDPERS	ASI/NDPERS	March 2, 2015	2/23/2015 thru 3/9/2015
Implementation Document and Plan Design Completed	ASI/NDPERS-Bryan MaryJo to Update	March 9, 2015 Resend: 5/01/15	Pending: Final Meeting 3/25@1:00pm 3/30: Completed Update:
Schedule Weekly Touch-Point Calls	ASI	March 16, 2015	3/9/2015
Contract Offer Document Reviewed and Executed	ASI/NDPERS-Sparb	March 23, 2015	3/11/2015
Business Associate Agreement Reviewed and Executed	ASI/NDPERS-Sparb	March 23, 2015	3/11/2015
Provide eligibility and contribution/deposit file formats to NDPERS	ASI	March 13, 2015	3/10/2015 3/23, 4/1: Meeting to discuss
Establish Secure Employer Portal	ASI	March 30, 2015	4/9/2015
Discuss Communication Strategy and provide sample material to NDPERS	ASI	April 13, 2015	3/9/2015: Samples provided. 3/17: Customized RHIC overview and claim form to Kathy & MaryJo
RHIC Overview Mailing RHIC Overview Web Site	NDPERS – MaryJo	April 10, 2015	Two different versions of the RHIC Overview.
Final Decision – To offer or not offer Pay Cards as reimbursement option	NDPERS	April 15, 2015	Not at this time 3/30/2015
ND Initial Welcome Letter Finalized Confirmation Letter Changes to ASI	NDPERS – MaryJo Bryan to Send	May 1, 2015	Done
RHIC Overview & Claim Form	NDPERS – Kathy/MaryJo	May 1, 2015	Done
Complete data file testing	NDPERS- Sharmain/Ron/ASI	May 4, 2015?	
Establish dates to release participant communication and method of dissemination	NDPERS-MaryJo/ASI	May 11, 2015	Done

Release of Employee Communication	NDPERS-Kathy/ASI – Anita Checking on who sends this. Eligibility test file may not be ready?	May 15 – June 1, 2015 MaryJo setup printing/ mailing with Lori at NDPERS.	Done May 15
Negative Payee Accounts	Sharmain	After May 15 letter mailings. May 30?	Done
PERSLink RHIC reprogramming	Sharmain/Sagitec	May 30, 2015?	
Finalize ASIFlex generated confirmation letter	Anita & MaryJo	June 1, 2015	Done 5/26
H/D/V letters for language on RHIC	NDPERS- MaryJo/Sharmain (PERSLink Letters)	June 1, 2015	
Handbooks, Kits, Forms, Letters modification of RHIC language	NDPERS – MaryJo – Handbooks & Sharmain-Forms	Immediately (Sharmain already gathering) with publishing on June 15th	
Provide initial eligibility to ASI	NDPERS-Sharmain/Ron	June 8, 2015	Sent June 1st
Notice for missed retirees	MaryJo / Sharmain	June	Done
Notice for missed retirees	MaryJo / Sharmain	July	
Notice for missed retirees	MaryJo / Sharmain	August	
Research Bank Info on monthly enrollment file	Anita/Sharon NDPERS Policy	June 8	Keep Form Process
Web/Mobile App Completed	ASI	June 15, 2015	June 15
ASI processes initial files and sends confirmation letter to participants	ASI	June 15, 2015	June 22
Who/How claims are processed in case of death	NDPERS – MaryJo	June 15?	
Provide NDPERS contribution /deposit files/expenses verification file for NDPERS paid premiums to ASI	NDPERS – Sharmain/Ron	June 22-26, 2015	June 29
Plan Start Date		July 1, 2015	
Direct Deposit 2 nd Mailing	MaryJo	July 1 st	
Review/Validation of accounts through ASI management reports	NDPERS- MaryJo/Sharmain	July 6, 2015	
Non-discrimination Testing Completed	NDPERS-Bryan	July 31, 2015	Bryan verified with Segal & May Board.
Communications – possible use of MSS for instruction links & vendor link	NDPERS – Sharmain	? Tabled	

Green – Completed

Pink - Overdue



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Memorandum

TO: NDPERS Board
FROM: Kathy Allen
DATE: July 9, 2015
SUBJECT: ADP Follow-Up

At the June meeting, the Board requested ADP to provide additional information regarding the following items:

- Decline in participation;
- Pharmacy conformity with IIAS merchant code;
- Marketing of auto reimbursement feature.

Participation Comparison from 2014 – 2015

Health Care:

356 New Enrollees for 2015
2,296 continued from 2014 to 2015
Net loss of 113 participants who termed or chose not to continue

Possible Reasons for Decline:

- Participant elected to pretax for a major expense in 2014 and did not re-enroll for 2015
- Participant did not use all the funds in 2014; therefore, did not re-enroll
- Participant planning to retire in 2015

Dependent Care:

103 New Enrollees for 2015
334 continued from 2014 to 2015
Net loss of 118 participants who termed or chose not to continue

Possible Reasons for Decline:

- Participants' dependents could have aged out (turned 13)
- Change in child care cost
- Parent chose to stay home with dependents
- Child care delegated to relative

Pharmacy conformity with IIAS (Inventory Information Approval System)

IIAS is a point-of-sale technology used by non-medical retailers to ensure all benefit card transactions represent qualified health care purchases. Effective July 1, 2009, the IRS restricted debit card use to grocery stores, discount stores, and pharmacies that have either implemented an IIAS or have certified that 90% of its cash register receipts in the previous calendar year were for FSA eligible expenses. If a participant uses the debit card at a non-certified merchant, it will be declined and the cardholder must submit a receipt with proper substantiation in order to be reimbursed for the expense.

Marketing of auto reimbursement feature

ADP will work with NDPERS staff to develop a communication strategy to educate participants about the Auto Reimbursement feature vs. the debit card.



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Memorandum

TO: NDPERS Board

FROM: Kathy Allen

DATE: July 8, 2015

SUBJECT: Companion Plan and 457 Plan Documents

Included are the draft restated Companion Plan and Deferred Compensation plan documents. The Segal Company used the IRS model plan document for governmental 457 plans as approved by the Board at its November 20, 2014 meeting. The plans were also updated to include compliance changes since these documents were last issued.

The plan documents are being provided at this time for your review. After input from the Board, staff, and legal counsel has been reviewed and qualified, they will be presented at a future meeting for your approval.

NORTH DAKOTA STATE DEFERRED COMPENSATION PROGRAM

SECTION 457 COMPANION PLAN AND TRUST

Amended and Restated effective July 1, 2015

Adoption Resolution

Resolved, that effective July 1, 2015, the State of North Dakota has adopted the attached amended and restated Section 457 Companion Plan. The Plan is intended to satisfy the requirements of Section 457(b) of the Internal Revenue Code of 1986, as amended, and its associated regulations.

Signature

Date

Title

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM

SECTION 457 COMPANION PLAN

ARTICLE 1

PURPOSE

The North Dakota Public Employees State Retirement Board (“Board”) hereby amends, reestablishes and reaffirms the Section 457 **Companion** Plan and Trust (“the Plan”). The Plan consists of the provisions set forth in this document. The primary purpose of this Plan is to retain present employees and attract new employees for participating employers by providing increased retirement income and other deferred benefits to employees and their beneficiaries in accordance with the provisions of section 457 of the Internal Revenue Code and amendments thereto **and by providing additional investment opportunities that are not otherwise available under the North Dakota Section 457 Deferred Compensation Plan.** This Plan shall be an agreement solely between the employer and participating employees. The Plan is intended to satisfy the requirements of an eligible deferred compensation plan under Internal Revenue Code section 457(b) and shall be interpreted as such.

Nothing contained in this Plan shall be deemed to constitute an employment contract or agreement for services between participating employees and their employer nor shall it be deemed to give a participating employee any right to be retained in the employ of, or under contract to, an employer. Nothing herein shall be construed to modify the terms of any employment contract or agreement for services between participating employees and their employer as this Plan is intended to be a supplement thereto.

ARTICLE 2

DEFINITIONS

- 2.1 **Account Balance.** The bookkeeping account maintained with respect to each Participant which reflects the value of the deferred Compensation credited to the Participant, including the Participant’s Annual Deferrals, the earnings or losses of the Trust Fund (net of Trust Fund expenses) allocable to the Participant, and any distribution made to the Participant or the Participant’s Beneficiary. The Account Balance also includes any account established under Article 7 for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after the Participant’s death, and any account established for an alternate payee (as defined in Code section 414(p)(8)).
- 2.2 **Administrator.** The North Dakota Public Employees Retirement System shall serve as the Plan’s Administrator; however, the Administrator may designate an entity, person or persons as an administrative services provider to carry out certain nondiscretionary, administrative functions under the Plan, as described in Article 8.

- 2.3 Annual Deferral.** The amount of Compensation deferred in any year, including unused annual leave, sick leave and back pay, but excluding amounts payable under any bona fide vacation leave, sick leave, compensation time, severance pay, disability pay or death benefit plans of the Employer.
- 2.4 Beneficiary.** The person or persons designated by the Participant who is entitled to receive benefits under the Plan after the death of a Participant. If no person is designated by the Participant or if the designated Beneficiary predeceases the Participant, the Participant's estate shall be the Beneficiary.
- 2.5 Board.** The North Dakota Public Employees State Retirement Board.
- 2.6 Code.** The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.
- 2.7 Compensation.** All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code. Compensation also includes amounts paid to a Participant who has had a Severance from Employment, other than retirement or severance incentive payments, to the extent such amounts are paid by the later of 2½ months after the Participant's Severance from Employment or the end of the calendar year in which the Severance from Employment occurred, in accordance with Treas. Reg. section 1.457-(4)(d)(1). Effective for years beginning after December 31, 2008, Compensation shall include military differential wage payments, as defined in Code section 3401(h).
- 2.8 Employee.** Each person, whether appointed or elected, employed by the Employer as a common law employee who performs services for the Employer for which Compensation is paid, and who has been determined by the Employer to be eligible to participate in the Plan in accordance with Section 3.1. Employee does not include an independent contractor.
- 2.9 Employer.** The State of North Dakota, which includes any of the State's departments, divisions, agencies or institutions, as well as any city, county, or other political subdivision, agency or instrumentality of the State, within the meaning of section 414(d) of the Code and section 3(32) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") that enters into an agreement with the Board to participate in the Plan.
- 2.10 Includible Compensation.** An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$200,000 (or such higher maximum as may apply under Code section 401(a)(17)), and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code. Effective for years beginning after December 31, 2008, Compensation shall include military differential wage payments, as defined in Code

section 3401(h). Includible Compensation is determined without regard to any community property laws.

- 2.11 Investment Provider.** Any organization that has been approved by the Employer to provide investment products under the Plan.
- 2.12 Normal Retirement Age.** Age 70 ½, or if later, the date the employee incurs a Severance from Employment. For purposes of the special section 457 catch-up limitation under Section 4.3, a Participant may designate, in writing, a Normal Retirement age that is earlier than age 70 ½ but not earlier than the earliest age at which the Participant has a right to retire and receive, under the applicable defined benefit pension plan of the Employer, immediate retirement benefits without actuarial or other reduction because of retirement before some later specified age. If the Participant is not eligible to receive benefits under a defined benefit pension plan maintained by the Employer, the Participant's designated Normal Retirement Age may not be earlier than age 55.
- 2.13 Participant.** An individual who is currently deferring Compensation, or who has previously deferred Compensation under the Plan by salary reduction and who has not received a distribution of his or her entire benefit under the Plan.
- 2.14 Plan.** The North Dakota Section 457 **Companion** Plan and Trust, as amended or restated from time to time.
- 2.15 Plan Year.** The calendar year.
- 2.16 Severance from Employment.** The date 31 days after the Employee dies, retires or otherwise has a severance from employment with the Employer, as determined by the Administrator (and taking into account guidance issued under the Code).
- 2.17 Trust Fund.** The trust fund created under and subject to the provisions in Article 9.
- 2.18 Trustee.** The Board, or such other trustee duly appointed and currently serving in accordance with the provisions of Article 9.
- 2.19 Valuation Date.** Each business day or such other valuation date as specified by the Investment Provider for a particular investment product, or as otherwise designated by the Board.

ARTICLE 3

PARTICIPATION AND CONTRIBUTIONS

- 3.1 Eligibility.** Each Employee who works a minimum of 20 hours per week for 20 or more weeks per year, who is at least age 18 and who fills a permanent position that is regularly funded and not of limited duration shall be eligible to participate in the Plan and may defer Compensation hereunder immediately upon satisfying the eligibility requirements under this Section 3.1.

- 3.2 Election Required for Participation.** An Employee may elect to become a Participant by executing an election to defer a portion of his or her Compensation (and have that amount contributed as an Annual Deferral on his or her behalf) and filing it with the Administrator. This participation election shall be made on the deferral agreement form provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish a minimum deferral amount, and may change such minimums from time to time. Subject to the limits of Article 4, a Participant must currently defer a minimum of \$25 per month. The participation election shall include a selection of investment product(s) and a designation of Beneficiary. Any such election shall remain in effect until a new election is filed.
- 3.3 Commencement of Participation.** An Employee shall become a Participant as soon as administratively practicable following the date the Employee files a participation election pursuant to Section 3.2. Such election shall become effective no earlier than the calendar month following the month in which the election is made, or such other date as may be permitted under the Code. A new Employee may defer compensation payable in the calendar month during which the Participant first becomes an Employee if an agreement providing for the deferral is entered into on or before the first day on which the Participant performs service for the Employer.
- 3.4 Information Provided by the Participant.** Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including, without limitation, whether the Employee is a participant in any other eligible plan under Code section 457(b).
- 3.5 Contributions Made Promptly.** Annual Deferrals by the Participant under the Plan shall be transferred to the Trust Fund within a period that is not longer than is reasonable for the proper administration of the Participant's Account Balance. For this purpose, Annual Deferrals shall be treated as contributed within a period that is not longer than is reasonable for proper administration if the contribution is made to the Trust Fund within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant.
- 3.6 Amendment of Annual Deferrals Election.** Subject to other provisions of the Plan, a Participant may at any time revise his or her participation election, including a change of the amount of his or her Annual Deferrals, his or her investment direction and his or her designated Beneficiary. However, the Employer retains the authority to limit the frequency of changes to the amount of Annual Deferrals, applied uniformly to all Employees, as it deems appropriate. Unless the election specifies a later effective date, a change in the amount of the Annual Deferrals shall take effect as of the first day of the next following month or as soon as administratively practicable if later. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Administrator.
- 3.7 Leave of Absence.** Unless an election is otherwise revised, if a Participant is absent from work by leave of absence, Annual Deferrals under the Plan shall continue to the extent that Compensation continues. If a Severance from Employment is determined to

have occurred, the Participant may elect to receive a distribution of benefits as provided for in Article 5.

- 3.8 Disability.** A disabled Participant may elect Annual Deferrals during any portion of the period of his or her disability to the extent that he or she has actual Compensation (not imputed compensation and not disability benefits) from which to make contributions to the Plan and has not had a Severance from Employment.

ARTICLE 4

LIMITATIONS ON AMOUNTS DEFERRED

- 4.1 Basic Annual Limitation.** The maximum amount of the Annual Deferral under the Plan for any calendar year shall not exceed the lesser of (1) the Applicable Dollar Amount or (2) the Participant's Includible Compensation for the calendar year. The Applicable Dollar Amount is the amount set forth under Code section 457(e)(15), as indexed in accordance with Code section 415(d).
- 4.2 Age 50 Catch-up Contributions.** A Participant who will attain age 50 or more by the end of the calendar year is permitted to make an additional amount of Annual Deferrals, up to the maximum age 50 catch-up Annual Deferrals for the year. The maximum dollar amount of the age 50 catch-up Annual Deferrals for a year is the amount set forth under Code section 414(v)(2), as indexed in accordance with Code section 414(v)(2)(C) and Code section 415(d).
- 4.3 Special Section 457 Catch-up Limitation.** If the applicable year is one of the Participant's last three calendar years ending before the year in which the Participant attains Normal Retirement Age and the amount determined under this Section 4.3 exceeds the amount computed under Section 4.1 and 4.2, then the Annual Deferral limit under this Article 4 shall be the lesser of:
- (a) An amount equal to two times the Applicable Dollar Amount under Section 4.1 for such year; or
 - (b) The sum of:
 - (1) An amount equal to the aggregate limit under Section 4.1 for the current year plus each prior calendar year beginning after December 31, 2001 during which the Participant was an Employee under the Plan, minus the aggregate amount of Compensation that the Participant deferred under the Plan during such years, plus
 - (2) An amount equal to the aggregate limit under Code section 457(b)(2) for each prior calendar year beginning after December 31, 1978 and before January 1, 2002 during which the Participant was an Employee (determined without regard to Sections 4.2 and 4.3), minus the aggregate contributions to Pre-2002 Coordination Plans (as defined in Section 4.4(c)) for such years.

However, in no event can the deferred amount be more than the Participant's Compensation for the year.

4.4 Special Rules. For purposes of this Article 4, the following rules shall apply:

- (a) If the Participant is or has been a participant in one or more other eligible plans within the meaning of Code section 457(b), then the Plan and all such other plans shall be considered one plan for the purposes of applying the limitation in this Article 4. For this purpose, the Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.
- (b) In applying Section 4.3, a year shall be taken into account only if the Participant was eligible to participate in the Plan during all or a portion of the year and Compensation deferred, if any, under the Plan was subject to the maximum amount described in Section 4.1 or any other plan limit required by Code section 457(b).
- (c) For purposes of Section 4.3(b)(2), the term "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code section 457(b) plan, or a salary reduction or elective contribution under any other eligible Code section 401(k) qualified cash or deferred arrangement, Code section 402(h)(1)(B) simplified employee pension (SARSEP), Code section 403(b) annuity contract and Code section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in Code section 501(c)(18), including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 4.3(b)(2) to the extent that the total of such contributions does not exceed the aggregate limit referred to in Code section 457(b)(2) for that year.
- (d) For purposes of Sections 4.1, 4.2 and 4.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year to the extent Excess Deferrals (as defined in Section 4.5) under the plan are distributed. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an Excess Deferral for those prior years.

4.5 Correction of Excess Deferrals. If the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described in this Article 4, or the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described in this Article 4 when combined with other amounts deferred by the Participant under another eligible deferred compensation plan under Code section 457(b) for which the Participant provides information that is accepted by the Administrator, then the Annual Deferral, to the extent in excess of the applicable limitation ("Excess Deferral"), and adjusted for any income or loss in value, if any, allocable thereto, shall be distributed to the Participant.

- 4.6 Protection of Persons Who Serve in a Uniformed Service.** An Employee whose employment is interrupted by qualified military service under Code section 414(u) or who is on a leave of absence for qualified military service under Code section 414(u) may elect to make additional Annual Deferrals upon resumption of employment with the Employer equal to the maximum Annual Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Annual Deferrals, if any, actually made for the Employee during the period of the interruption or leave. This right applies for five years following the resumption of employment, or if sooner, for a period equal to three times the period of the interruption or leave.

In addition, effective for deaths occurring on or after January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code section 414(u)(5)), this Plan shall provide all applicable benefits required in accordance with Code section 401(a)(37), but the provisions of Code section 414(u)(9) shall not apply to this Plan.

ARTICLE 5

DISTRIBUTION OF BENEFITS

- 5.1 Benefit Distributions.** A Participant's Account Balance may not be paid to the Participant (or, if applicable, the Participant's Beneficiary), until one of the following events has occurred:
- (a) the Participant's Severance from Employment;
 - (b) the Participant's death;
 - (c) an unforeseeable emergency, within the meaning of and subject to Section 5.4;
 - (d) the Participant elects a small Account Balance distribution in accordance with Section 5.5.

If a Participant has a separate account attributable to rollover contributions to the Plan pursuant to Section 7.1, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

5.2 Benefit Distribution Election.

- (a) A Participant may elect to commence distribution of his or her Account Balance any time after Severance of Employment by filing an application for a distribution with the Administrator. However, in no event may distribution of benefits to the Participant commence later than April 1st of the year following the later of the year in which the Participant attains age 70 ½ or the year in which the Participant severs employment with the Employer. The amount of such required minimum distribution shall be determined in accordance with Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d).

- (b) A Participant (or, if applicable, the Participant's Beneficiary) may elect a distribution in the form of a lump sum or systematic distribution option as permitted under the terms of the investment product(s), or may elect a direct rollover to an eligible retirement plan as described in Section 5.6. In addition, the Participant's entire interest in the Plan must be distributed over the life of the Participant or the lives of the Participant and designated Beneficiary over a period not extending beyond the life expectancy of the Participant or the life expectancy of the Participant and designated Beneficiary. Notwithstanding any other provision of the Plan, the elected form of distribution shall comply with required distribution rules under Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d), including any minimum distribution incidental benefit requirements.
- (c) Effective in 2009, notwithstanding subsections (a) and (b) above, a Participant (or, if applicable, the Participant's Beneficiary) who would have been required to receive required minimum distributions for 2009 but for the enactment of Code section 401(a)(9)(H) ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2009 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will receive those distributions for 2009 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving the distributions described in the preceding sentence. In addition, notwithstanding Section 5.6(a)(3) of the Plan, and solely for the purpose of applying the direct rollover provisions of the Plan, the Employer shall only offer direct rollover of 2009 RMDs and Extended 2009 RMDs that are received by a Participant or Beneficiary to the extent such distributions that would be Eligible Rollover Distributions without regard to Code section 401(a)(9)(H).

5.3 Death Benefit Distributions. Upon the death of the Participant, the Participant's Beneficiary may elect to receive the Participant's Account Balance in any form permitted under Section 5.2. However, if the Beneficiary of the Participant is the Participant's estate, the benefit will be payable only in a single lump sum. Such Beneficiary may also designate his or her own beneficiary, or if none is designated, the Beneficiary's estate will receive any benefits payable upon the Beneficiary's death. Notwithstanding any other provision in the Plan to the contrary, distributions upon the death of a Participant shall be made in accordance with the following requirements and shall otherwise comply with Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d), including any minimum distribution incidental benefit requirements.

- (a) If the designated Beneficiary is not the Participant's surviving spouse, distributions after the Participant's death must either (1) begin to be distributed no later than December 31st of the calendar year immediately following the year of the Participant's death, payable over a period not to exceed the Beneficiary's life

expectancy; or (2) be distributed no later than December 31st of the calendar year containing the fifth anniversary of the Participant's death.

- (b) If the designated Beneficiary is the Participant's surviving spouse, distributions after the Participant's death must begin to be distributed by the later of December 31st of the calendar year immediately following the year of the Participant's death or December 31st of the calendar year in which the Participant would have attained age 70 ½. Payments to a surviving spouse must be made over a period not to exceed the surviving spouse's life expectancy. Alternatively, the surviving spouse may elect to receive a total distribution of the Participant's Account Balance by no later than December 31st of the calendar year containing the fifth anniversary of the Participant's death.
- (c) If required minimum distributions under Code section 401(a)(9) have begun prior to the death of the Participant, the remaining portion of the Participant's Account Balance shall be distributed to the Beneficiary at least as rapidly as under the method of distribution in effect prior to the Participant's death.

5.4 Unforeseeable Emergency Distributions. If the Participant has an unforeseeable emergency before Severance from Employment, the Participant may elect to receive a lump sum distribution equal to an amount not to exceed the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay federal, state or local income taxes or penalties reasonably anticipated to result from the distribution, as determined by the Administrator.

For this purpose, an unforeseeable emergency is defined as a severe financial hardship of the Participant resulting from an illness or accident of the Participant, the Participant's spouse or dependents (as defined in Code section 152(a) without regard to Code section 152(b)(1), (b)(2) and (d)(1)(B)); loss of the Participant's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of natural disaster); the need to pay for the funeral expenses of the Participant's spouse or dependent (as defined in Code section 152(a) without regard to Code section 152(b)(1), (b)(2) and (d)(1)(B)); or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant. For example, the imminent foreclosure of or eviction from the Participant's primary residence may constitute an unforeseeable emergency. In addition, the need to pay for medical expenses, including nonrefundable deductibles, as well as for the cost of prescription drug medication, may constitute an unforeseeable emergency. Except as otherwise specifically provided in this Section 5.4, neither the purchase of a home nor the payment of college tuition is an unforeseeable emergency.

A distribution on account of unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through reimbursement of compensation from insurance or otherwise, by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship, or by cessation of deferrals under the Plan.

5.5 Distribution of Small Account Balances. Upon proper written request to the Administrator, a Participant may elect to receive a distribution of his or her total Account

Balance in a lump sum if the Account Balance does not exceed \$5,000 (or the dollar limit under Code section 411(a)(11), if greater) without regard to amounts attributable to rollover contributions under Section 7.1, no Annual Deferral has been made for the Participant during the two-year period immediately prior to the date of distribution, and the Participant has not previously received a distribution of his or her Account Balance under this Section 5.5.

5.6 Direct Rollovers. Notwithstanding any provision of the Plan to the contrary, a Distributee shall be permitted to elect to have an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan in a direct rollover, at the time and in the manner prescribed by the Administrator.

- (a) An “Eligible Rollover Distribution” means any distribution of all or a portion of a Participant’s Account Balance, except that an Eligible Rollover Distribution does not include:
 - (1) any distribution that is one of series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and a designated Beneficiary, or for a specified period of 10 years or more;
 - (2) any distribution made under Section 5.4 as a result of an unforeseeable emergency; or
 - (3) any distribution to the extent such distribution is a required minimum distribution under Code section 401(a)(9).
- (b) An “Eligible Retirement Plan” means an individual retirement account described in Code section 408(a), an individual retirement annuity described in Code section 408(b), an annuity plan described in Code section 403(a), a qualified trust described in Code section 401(a), an eligible deferred compensation plan described in Code section 457(b) that is maintained by a governmental entity described in Code section 457(e)(1)(A), an annuity contract described in Code section 403(b), or a Roth IRA described in Code section 408A, that accepts the Distributee’s Eligible Rollover Distribution. However, for an Eligible Rollover Distribution to a designated Beneficiary other than the surviving spouse, an Eligible Retirement Plan is only an individual retirement account described in Code section 408(a) or an individual retirement annuity described in Code section 408(b) that is treated as an inherited IRA in accordance with Code section 402(c)(11).
- (c) A “Distributee” includes a Participant or former Participant or the Participant’s or former Participant’s designated Beneficiary. In addition, the Participant’s or former Participant’s spouse or former spouse are Distributees with regard to the interest of the spouse or former spouse.

5.7 Amount of Account Balance. For all purposes under the Plan, the amount of any payment under this Article 5 shall be based on the amount of the Account Balance on the preceding Valuation Date, plus Annual Deferrals made to the Plan from the Valuation Date to the date of distribution.

ARTICLE 6

LOANS

This Plan does not permit loans from the Account Balances of Participants.

ARTICLE 7

ROLLOVERS AND TRANSFERS

- 7.1 Rollover Contributions to the Plan.** A Participant who is an Employee and who is entitled to receive an Eligible Rollover Distribution (as defined in Section 5.6(a) but excluding any after-tax employee contributions) from another eligible retirement plan (as defined in Code section 402(c)(8)) may request to have all or a portion of such Eligible Rollover Distribution paid to the Plan. The Administrator may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Code section 402 and to confirm that such plan is an eligible retirement plan within the meaning of Code section 402(c)(8).

The Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any eligible retirement plan that is not an eligible governmental plan under Code section 457(b). In addition, the Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any eligible retirement plan that is an eligible governmental plan under Code section 457(b).

- 7.2 Plan-to-Plan Transfers to the Plan.** Participants who are participants in another eligible governmental plan under Code section 457(b) may transfer assets to this Plan as provided in this Section 7.2, but only if the other plan provides for the direct transfer of each Participant's interest therein to the Plan. The Administrator may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with Code section 457(e)(10) and Treas. Reg. section 1.457-10(b) and to confirm that the other plan is an eligible governmental plan as defined in Treas. Reg. section 1.457-2(f). The amount so transferred shall be credited to the Participant's Account Balance and shall be held, accounted for, administered and otherwise treated in the same manner as an Annual Deferral by the Participant under the Plan, except that transferred amounts shall not be considered an Annual Deferral under the Plan in determining the maximum deferral under Article 4.

- 7.3 Plan-to-Plan Transfers from the Plan.** Participants and Beneficiaries may elect to have all or any portion of their Account Balance transferred to another eligible governmental plan within the meaning of Code section 457(b) and Treas. Reg. section 1.457-2(f). A transfer is permitted for a Participant under this Section 7.3 only if the Participant has had a Severance from Employment with the Employer and is an employee of the entity that maintains the other eligible governmental plan. Further, a transfer is permitted only if the other eligible governmental plan provides for the acceptance of plan-to-plan transfers with respect to Participants and Beneficiaries and for each Participant or Beneficiary to

have an amount deferred under the other plan immediately after the transfer at least equal to the amount transferred.

Upon the transfer of assets under this Section 7.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 7.3 (e.g., to confirm that the receiving plan is an eligible governmental plan and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to Treas. Reg. section 1.457-10(b).

7.4 Permissive Service Credit Transfers. A Participant may elect to have any portion of his or her Account Balance transferred to a tax-qualified, governmental defined benefit plan (as defined in Code section 414(d)) that provides for the acceptance of plan-to-plan transfers for the purchase of permissive service credit (as defined in Code section 415(n)(3)(A) under the receiving governmental defined benefit plan or a repayment to which Code section 415 does not apply by reason of Code section 415(k)(3). A transfer for such purpose may be made before the Participant has had a Severance from Employment.

ARTICLE 8

ADMINISTRATION

This Plan shall be administered by the Administrator, as directed by the Board, in accordance with Code section 457 and applicable regulations thereunder. The Board shall have the authority to make all discretionary decisions affecting the rights or benefits of the Participants which may be required in administration of this Plan. The Board's decisions shall be afforded the maximum deference permitted by applicable law. The Board shall exercise all rights, powers and duties granted to it by law and as necessary to administer the Plan. The Board shall approve or disapprove Investment Providers and may contract with Investment Providers to offer investment products under the Plan and provide services to the Plan as the Board deems appropriate.

The Board may delegate specific duties and responsibilities under the Plan, including by contracting with an administrative service provider to perform specific, nondiscretionary administrative functions under the Plan, including the maintenance of Participants' Account Balances, the provision of periodic reports of the status of each Account Balance, and the disbursement of benefits on behalf of the Board in accordance with the terms of this Plan. The Board shall supervise the operation of the Plan, maintain records and supply information to the Participants or other parties.

ARTICLE 9

TRUST FUND

- 9.1 Establishment of Trust.** The assets of the Plan, including all Employee deferred Compensation contributions, property, rights purchased with deferred Compensation, and all income attributable to such assets, are held **in trust** by the Board for the exclusive benefit of participating Employees and their Beneficiaries. The terms of the Trust Fund under this Section 9.1 must make it impossible, prior to the satisfaction of all liabilities with respect to the Accounts of Participants and Beneficiaries, for any part of the assets or income of the contracts to be used for, or diverted to, any purpose other than for the exclusive benefit of the Participants and Beneficiaries of the Plan and Trust. The Trust Fund, and any subtrust established under the Plan, shall be established pursuant to a written agreement that constitutes a valid trust under the laws of the State of North Dakota. The trust is intended to be exempt from taxation under Code sections 457(g) and 501(a).
- 9.2 Trustee.** The Board shall be the Trustee for the Plan, unless the Board duly appoints another individual or entity to serve as trustee and such individual or entity agrees to act in that capacity hereunder. The Trustee shall ensure that all investments, amounts, property and rights held under the Trust Fund are held for the exclusive benefit of Participants and their Beneficiaries. The Trust Fund shall be liable to pay benefits under this Plan only to the extent of amounts that are available under the investment products selected by Participants and Beneficiaries, and neither the Board nor Employers shall be responsible for the investment or performance results of such investment products.
- 9.3 Specific Powers and Duties.** The Board shall:
- (a) Exercise exclusive authority to invest and manage assets of the Plan. However, the Board may permit Participants to direct and control the investment of their contributions, together with accumulated earnings, among the investment options established by the Board.
 - (b) Establish and adopt a statement of investment objectives and policies setting forth the manner and parameters of the investment of the assets of the Plan. The statement of investment objectives and policies shall be established in a manner consistent with the purposes of the Plan. The Board shall monitor the performance of the investments of the Plan to ensure such remain consistent with the investment policy established by the Board.
 - (c) Establish an administrative budget sufficient to perform the duties under the Plan and to draw upon authorized sources to fund the budget.
 - (d) Pay Plan benefits and related taxes from the assets of the Plan.
 - (e) Obtain by employment or contract all the services necessary or appropriate to administer the Plan, including actuarial, auditing, custodial, investment, legal and recordkeeping services.

- (f) Procure and dispose of the goods and property of the Plan necessary for its proper administration.
- (g) Represent the Employers in all matters concerning the administration of the Plan.
- (h) Have full power and authority to adopt rules and regulations for the administration of the Plan and to interpret, alter, amend, or revoke any rules and rules and regulations so adopted.

9.4 Accounting. For accounting purposes, the Board will maintain a summary of the individual Account Balances of all Participants of the Plan whose benefits have not been annuitized. The accounting summary shall be identified as the general account of the North Dakota Section 457 **Companion** Plan and Trust and will reflect from time to time the total deferred liability of the Plan as well as the individual balances for all Participants of the Plan.

ARTICLE 10

MISCELLANEOUS

- 10.1 Nonassignability.** Except as provided in Sections 10.2 and 10.3, the interests of each Participant or Beneficiary under this Plan are not subject to the claims of creditors. Participants and Beneficiaries shall not have any right to sell, assign, transfer or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be nonassignable and nontransferable. Nor shall any unpaid benefits be subject to attachment, garnishment or execution for the payment of any debts or judgments or be transferable by operation of law in the event of bankruptcy or insolvency of the Participant or any other person.
- 10.2 Domestic Relations Orders.** A Participant's benefit may be subject to division under a domestic relations orders between the Participant and the alternate payee (as defined in Code section 414(p)(8)) if the order is determined to a qualified domestic relations order (as defined in Code section 414(p)(1) and modified by Code section 414(p)(11)). The Administrator shall establish reasonable procedures for determining the qualified status of a domestic relations order and for effectuating distribution pursuant to a qualified domestic relations order. Distribution shall be made to an alternate payee in a single lump sum pursuant to a domestic relations order within 21 days after the later of the date the order is deemed to be qualified pursuant to the Plan policies and procedures or the date the order is entered by the court, without regard to whether the Participant is eligible for a distribution of benefits under the Plan.
- 10.3 IRS Levy.** Notwithstanding Section 10.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

- 10.4 Mistaken Contributions.** If any contribution is made to the Plan by a good faith mistake of fact, then within one year after payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.
- 10.5 Payments to Minors and Incompetents.** If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such person as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.
- 10.6 Distributee Cannot be Located.** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or Participant's Beneficiary entitled to benefits under the Plan. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the Trust Fund shall continue to hold the benefits due such person.
- 10.7 Applicable Law.** This Plan and Trust shall be construed under the laws of the State of North Dakota with the intent that it meets the requirements of an eligible deferred compensation plan under Code section 457(b), as amended. The provisions of this Plan and Trust shall be interpreted whenever possible in conformity with the requirements of that Code section.
- 10.8 Gender and Number.** The masculine pronoun, whenever used herein, shall include the feminine pronoun, and the singular shall include the plural, except where context requires otherwise.

ARTICLE 11

AMENDMENT OR TERMINATION

- 11.1 Amendment or Termination of the Plan.** The Board may terminate (with 60 days notice to the Employer and the Participants and Beneficiaries) or amend the provisions of this Plan at any time; provided, however, no termination or amendment shall affect the rights of a Participant or a Beneficiary to the receipt of benefits with respect to any Compensation deferred before termination or amendment, as adjusted for the investment experience of the Participant's or Beneficiary's Account Balance prior to or subsequent to the termination or amendment of the Plan. An Employer who has entered into agreement with the Board to participate in this Plan may, with 60 days notice to the Board and their Participants and Beneficiaries, terminate their participation agreement in a manner consistent with and in the same manner as described in the preceding sentence.

11.2 Distribution Upon Termination. Upon termination of the Plan, the Board shall direct distribution of the assets of the Plan and Trust Fund to Participants and Beneficiaries in a manner that is consistent with and satisfies the provisions of Section 5.2 as soon as administratively practicable after a resolution to terminate the Plan is adopted.

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NORTH DAKOTA STATE DEFERRED COMPENSATION PROGRAM

SECTION 457 DEFERRED COMPENSATION PLAN AND TRUST

Amended and Restated effective July 1, 2015

Adoption Resolution

Resolved, that effective July 1, 2015, the State of North Dakota has adopted the attached amended and restated Section 457 Plan. The Plan is intended to satisfy the requirements of Section 457(b) of the Internal Revenue Code of 1986, as amended, and its associated regulations.

Signature

Date

Title

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM

SECTION 457 DEFERRED COMPENSATION PLAN

ARTICLE 1

PURPOSE

The North Dakota Public Employees State Retirement Board (“Board”) hereby amends, reestablishes and reaffirms the Deferred Compensation Plan and Trust (“the Plan”). The Plan consists of the provisions set forth in this document. The primary purpose of this Plan is to retain present employees and attract new employees for participating employers by providing increased retirement income and other deferred benefits to employees and their beneficiaries in accordance with the provisions of section 457 of the Internal Revenue Code and amendments thereto. This Plan shall be an agreement solely between the employer and participating employees. The Plan is intended to satisfy the requirements of an eligible deferred compensation plan under Internal Revenue Code section 457(b) and shall be interpreted as such.

Nothing contained in this Plan shall be deemed to constitute an employment contract or agreement for services between participating employees and their employer nor shall it be deemed to give a participating employee any right to be retained in the employ of, or under contract to, an employer. Nothing herein shall be construed to modify the terms of any employment contract or agreement for services between participating employees and their employer as this Plan is intended to be a supplement thereto.

ARTICLE 2

DEFINITIONS

- 2.1 **Account Balance.** The bookkeeping account maintained with respect to each Participant which reflects the value of the deferred Compensation credited to the Participant, including the Participant’s Annual Deferrals, the earnings or losses of the Trust Fund (net of Trust Fund expenses) allocable to the Participant, and any distribution made to the Participant or the Participant’s Beneficiary. The Account Balance also includes any account established under Article 7 for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after the Participant’s death, and any account established for an alternate payee (as defined in Code section 414(p)(8)).
- 2.2 **Administrator.** The North Dakota Public Employees Retirement System shall serve as the Plan’s Administrator; however, the Administrator may designate an entity, person or persons as an administrative services provider to carry out certain nondiscretionary, administrative functions under the Plan, as described in Article 8.

- 2.3 **Annual Deferral.** The amount of Compensation deferred in any year, including unused annual leave, sick leave and back pay, but excluding amounts payable under any bona fide vacation leave, sick leave, compensation time, severance pay, disability pay or death benefit plans of the Employer.
- 2.4 **Beneficiary.** The person or persons designated by the Participant who is entitled to receive benefits under the Plan after the death of a Participant. If no person is designated by the Participant or if the designated Beneficiary predeceases the Participant, the Participant's estate shall be the Beneficiary.
- 2.5 **Board.** The North Dakota Public Employees State Retirement Board.
- 2.6 **Code.** The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.
- 2.7 **Compensation.** All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code. Compensation also includes amounts paid to a Participant who has had a Severance from Employment, other than retirement or severance incentive payments, to the extent such amounts are paid by the later of 2½ months after the Participant's Severance from Employment or the end of the calendar year in which the Severance from Employment occurred, in accordance with Treas. Reg. section 1.457-(4)(d)(1). Effective for years beginning after December 31, 2008, Compensation shall include military differential wage payments, as defined in Code section 3401(h).
- 2.8 **Employee.** Each person, whether appointed or elected, employed by the Employer as a common law employee who performs services for the Employer for which Compensation is paid, and who has been determined by the Employer to be eligible to participate in the Plan in accordance with Section 3.1. Employee does not include an independent contractor.
- 2.9 **Employer.** The State of North Dakota, which includes any of the State's departments, divisions, agencies or institutions, as well as any city, county, or other political subdivision, agency or instrumentality of the State, within the meaning of section 414(d) of the Code and section 3(32) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA") that enters into an agreement with the Board to participate in the Plan.
- 2.10 **Includible Compensation.** An Employee's actual wages in box 1 of Form W-2 for a year for services to the Employer, but subject to a maximum of \$200,000 (or such higher maximum as may apply under Code section 401(a)(17)), and increased (up to the dollar maximum) by any compensation reduction election under section 125, 132(f), 401(k), 403(b) or 457(b) of the Code. Effective for years beginning after December 31, 2008, Compensation shall include military differential wage payments, as defined in Code

section 3401(h). **Includible Compensation is determined without regard to any community property laws.**

- 2.11 Investment Provider.** Any organization that has been approved by the Employer to provide investment products under the Plan.
- 2.12 Normal Retirement Age.** Age 70 ½, **or if later, the date the employee incurs a Severance from Employment.** For purposes of the special section 457 catch-up limitation under Section 4.3, a Participant may designate, in writing, a Normal Retirement age that is earlier than age 70 ½ but not earlier than the earliest age at which the Participant has a right to retire and receive, under the applicable defined benefit pension plan of the Employer, immediate retirement benefits without actuarial or other reduction because of retirement before some later specified age. If the Participant is not eligible to receive benefits under a defined benefit pension plan maintained by the Employer, the Participant's designated Normal Retirement Age may not be earlier than age 55.
- 2.13 Participant.** An individual who is currently deferring Compensation, or who has previously deferred Compensation under the Plan by salary reduction and who has not received a distribution of his or her entire benefit under the Plan.
- 2.14 Plan.** The North Dakota Section 457(b) Deferred Compensation Plan and Trust, as amended or restated from time to time.
- 2.15 Plan Year.** The calendar year.
- 2.16 Severance from Employment.** The date 31 days after the Employee dies, retires or otherwise has a severance from employment with the Employer, as determined by the Administrator (and taking into account guidance issued under the Code).
- 2.17 Trust Fund.** The trust fund created under and subject to the provisions in Article 9.
- 2.18 Trustee.** The Board, or such other trustee duly appointed and currently serving in accordance with the provisions of Article 9.
- 2.19 Valuation Date.** Each business day or such other valuation date as specified by the Investment Provider for a particular investment product, or as otherwise designated by the Board.

ARTICLE 3

PARTICIPATION AND CONTRIBUTIONS

- 3.1 Eligibility.** Each Employee **who works a minimum of 20 hours per week for 20 or more weeks per year, who is at least age 18 and who fills a permanent position that is regularly funded and not of limited duration** shall be eligible to participate in the Plan and may defer Compensation hereunder immediately upon satisfying the eligibility requirements under this Section 3.1.

- 3.2 Election Required for Participation.** An Employee may elect to become a Participant by executing an election to defer a portion of his or her Compensation (and have that amount contributed as an Annual Deferral on his or her behalf) and filing it with the Administrator. This participation election shall be made on the deferral agreement form provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish a minimum deferral amount, and may change such minimums from time to time. **Subject to the limits of Article 4, a Participant must currently defer a minimum of \$25 per month.** The participation election shall include a selection of investment product(s) and a designation of Beneficiary. Any such election shall remain in effect until a new election is filed.
- 3.3 Commencement of Participation.** An Employee shall become a Participant as soon as administratively practicable following the date the Employee files a participation election pursuant to Section 3.2. Such election shall become effective no earlier than the calendar month following the month in which the election is made, or such other date as may be permitted under the Code. A new Employee may defer compensation payable in the calendar month during which the Participant first becomes an Employee if an agreement providing for the deferral is entered into on or before the first day on which the Participant performs service for the Employer.
- 3.4 Information Provided by the Participant.** Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including, without limitation, whether the Employee is a participant in any other eligible plan under Code section 457(b).
- 3.5 Contributions Made Promptly.** Annual Deferrals by the Participant under the Plan shall be transferred to the Trust Fund within a period that is not longer than is reasonable for the proper administration of the Participant's Account Balance. For this purpose, Annual Deferrals shall be treated as contributed within a period that is not longer than is reasonable for proper administration if the contribution is made to the Trust Fund within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant.
- 3.6 Amendment of Annual Deferrals Election.** Subject to other provisions of the Plan, a Participant may at any time revise his or her participation election, including a change of the amount of his or her Annual Deferrals, his or her investment direction and his or her designated Beneficiary. However, the Employer retains the authority to limit the frequency of changes to the amount of Annual Deferrals, applied uniformly to all Employees, as it deems appropriate. Unless the election specifies a later effective date, a change in the amount of the Annual Deferrals shall take effect as of the first day of the next following month or as soon as administratively practicable if later. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Administrator.
- 3.7 Leave of Absence.** Unless an election is otherwise revised, if a Participant is absent from work by leave of absence, Annual Deferrals under the Plan shall continue to the extent that Compensation continues. **If a Severance from Employment is determined to**

have occurred, the Participant may elect to receive a distribution of benefits as provided for in Article 5.

- 3.8 **Disability.** A disabled Participant may elect Annual Deferrals during any portion of the period of his or her disability to the extent that he or she has actual Compensation (not imputed compensation and not disability benefits) from which to make contributions to the Plan and has not had a Severance from Employment.

ARTICLE 4

LIMITATIONS ON AMOUNTS DEFERRED

- 4.1 **Basic Annual Limitation.** The maximum amount of the Annual Deferral under the Plan for any calendar year shall not exceed the lesser of (1) the Applicable Dollar Amount or (2) the Participant's Includible Compensation for the calendar year. The Applicable Dollar Amount is the amount set forth under Code section 457(e)(15), as indexed in accordance with Code section 415(d).
- 4.2 **Age 50 Catch-up Contributions.** A Participant who will attain age 50 or more by the end of the calendar year is permitted to make an additional amount of Annual Deferrals, up to the maximum age 50 catch-up Annual Deferrals for the year. The maximum dollar amount of the age 50 catch-up Annual Deferrals for a year is the amount set forth under Code section 414(v)(2), as indexed in accordance with Code section 414(v)(2)(C) and Code section 415(d).
- 4.3 **Special Section 457 Catch-up Limitation.** If the applicable year is one of the Participant's last three calendar years ending before the year in which the Participant attains Normal Retirement Age and the amount determined under this Section 4.3 exceeds the amount computed under Section 4.1 and 4.2, then the Annual Deferral limit under this Article 4 shall be the lesser of:
- (a) An amount equal to two times the Applicable Dollar Amount under Section 4.1 for such year; or
 - (b) The sum of:
 - (1) An amount equal to the aggregate limit under Section 4.1 for the current year plus each prior calendar year beginning after December 31, 2001 during which the Participant was an Employee under the Plan, minus the aggregate amount of Compensation that the Participant deferred under the Plan during such years, plus
 - (2) An amount equal to the aggregate limit under Code section 457(b)(2) for each prior calendar year beginning after December 31, 1978 and before January 1, 2002 during which the Participant was an Employee (determined without regard to Sections 4.2 and 4.3), minus the aggregate contributions to Pre-2002 Coordination Plans (as defined in Section 4.4(c)) for such years.

However, in no event can the deferred amount be more than the Participant's Compensation for the year.

4.4 Special Rules. For purposes of this Article 4, the following rules shall apply:

- (a) If the Participant is or has been a participant in one or more other eligible plans within the meaning of Code section 457(b), then the Plan and all such other plans shall be considered one plan for the purposes of applying the limitation in this Article 4. For this purpose, the Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.
- (b) In applying Section 4.3, a year shall be taken into account only if the Participant was eligible to participate in the Plan during all or a portion of the year and Compensation deferred, if any, under the Plan was subject to the maximum amount described in Section 4.1 or any other plan limit required by Code section 457(b).
- (c) For purposes of Section 4.3(b)(2), the term "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code section 457(b) plan, or a salary reduction or elective contribution under any other eligible Code section 401(k) qualified cash or deferred arrangement, Code section 402(h)(1)(B) simplified employee pension (SARSEP), Code section 403(b) annuity contract and Code section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in Code section 501(c)(18), including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 4.3(b)(2) to the extent that the total of such contributions does not exceed the aggregate limit referred to in Code section 457(b)(2) for that year.
- (d) For purposes of Sections 4.1, 4.2 and 4.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year to the extent Excess Deferrals (as defined in Section 4.5) under the plan are distributed. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an Excess Deferral for those prior years.

4.5 Correction of Excess Deferrals. If the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described in this Article 4, or the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described in this Article 4 when combined with other amounts deferred by the Participant under another eligible deferred compensation plan under Code section 457(b) for which the Participant provides information that is accepted by the Administrator, then the Annual Deferral, to the extent in excess of the applicable limitation ("Excess Deferral"), and adjusted for any income or loss in value, if any, allocable thereto, shall be distributed to the Participant.

4.6 Protection of Persons Who Serve in a Uniformed Service. An Employee whose employment is interrupted by qualified military service under Code section 414(u) or who is on a leave of absence for qualified military service under Code section 414(u) may elect to make additional Annual Deferrals upon resumption of employment with the Employer equal to the maximum Annual Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Annual Deferrals, if any, actually made for the Employee during the period of the interruption or leave. This right applies for five years following the resumption of employment, or if sooner, for a period equal to three times the period of the interruption or leave.

In addition, effective for deaths occurring on or after January 1, 2007, if a Participant dies while performing qualified military service (as defined in Code section 414(u)(5)), this Plan shall provide all applicable benefits required in accordance with Code section 401(a)(37), but the provisions of Code section 414(u)(9) shall not apply to this Plan.

ARTICLE 5

DISTRIBUTION OF BENEFITS

5.1 Benefit Distributions. A Participant's Account Balance may not be paid to the Participant (or, if applicable, the Participant's Beneficiary), until one of the following events has occurred:

- (a) the Participant's Severance from Employment;
- (b) the Participant's death;
- (c) an unforeseeable emergency, within the meaning of and subject to Section 5.4;
- (d) the Participant elects a small Account Balance distribution in accordance with Section 5.5.

If a Participant has a separate account attributable to rollover contributions to the Plan pursuant to Section 7.1, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

5.2 Benefit Distribution Election.

- (a) A Participant may elect to commence distribution of his or her Account Balance any time after Severance of Employment by filing an application for a distribution with the Administrator. However, in no event may distribution of benefits to the Participant commence later than April 1st of the year following the later of the year in which the Participant attains age 70 ½ or the year in which the Participant severs employment with the Employer. The amount of such required minimum distribution shall be determined in accordance with Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d).

- (b) A Participant (or, if applicable, the Participant's Beneficiary) may elect a distribution in the form of a lump sum or systematic distribution option as permitted under the terms of the investment product(s), or may elect a direct rollover to an eligible retirement plan as described in Section 5.6. In addition, the Participant's entire interest in the Plan must be distributed over the life of the Participant or the lives of the Participant and designated Beneficiary over a period not extending beyond the life expectancy of the Participant or the life expectancy of the Participant and designated Beneficiary. Notwithstanding any other provision of the Plan, the elected form of distribution shall comply with required distribution rules under Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d), including any minimum distribution incidental benefit requirements.
- (c) Effective in 2009, notwithstanding subsections (a) and (b) above, a Participant (or, if applicable, the Participant's Beneficiary) who would have been required to receive required minimum distributions for 2009 but for the enactment of Code section 401(a)(9)(H) ("2009 RMDs"), and who would have satisfied that requirement by receiving distributions that are (1) equal to the 2009 RMDs or (2) one or more payments in a series of substantially equal distributions (that include the 2009 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years ("Extended 2009 RMDs"), will receive those distributions for 2009 unless the Participant or Beneficiary chooses not to receive such distributions. Participants and Beneficiaries described in the preceding sentence will be given the opportunity to elect to stop receiving the distributions described in the preceding sentence. In addition, notwithstanding Section 5.6(a)(3) of the Plan, and solely for the purpose of applying the direct rollover provisions of the Plan, the Employer shall only offer direct rollover of 2009 RMDs and Extended 2009 RMDs that are received by a Participant or Beneficiary to the extent such distributions that would be Eligible Rollover Distributions without regard to Code section 401(a)(9)(H).

5.3 Death Benefit Distributions. Upon the death of the Participant, the Participant's Beneficiary may elect to receive the Participant's Account Balance in any form permitted under Section 5.2. **However, if the Beneficiary of the Participant is the Participant's estate, the benefit will be payable only in a single lump sum.** Such Beneficiary may also designate his or her own beneficiary, or if none is designated, the Beneficiary's estate will receive any benefits payable upon the Beneficiary's death. Notwithstanding any other provision in the Plan to the contrary, distributions upon the death of a Participant shall be made in accordance with the following requirements and shall otherwise comply with Code section 401(a)(9) and the regulations thereunder, as applicable to a governmental plan as defined in Code section 414(d), including any minimum distribution incidental benefit requirements.

- (a) If the designated Beneficiary is not the Participant's surviving spouse, distributions after the Participant's death must either (1) begin to be distributed no later than December 31st of the calendar year immediately following the year of the Participant's death, payable over a period not to exceed the Beneficiary's life

expectancy; or (2) be distributed no later than December 31st of the calendar year containing the fifth anniversary of the Participant's death.

- (b) If the designated Beneficiary is the Participant's surviving spouse, distributions after the Participant's death must begin to be distributed by the later of December 31st of the calendar year immediately following the year of the Participant's death or December 31st of the calendar year in which the Participant would have attained age 70 ½. Payments to a surviving spouse must be made over a period not to exceed the surviving spouse's life expectancy. Alternatively, the surviving spouse may elect to receive a total distribution of the Participant's Account Balance by no later than December 31st of the calendar year containing the fifth anniversary of the Participant's death.
- (c) If required minimum distributions under Code section 401(a)(9) have begun prior to the death of the Participant, the remaining portion of the Participant's Account Balance shall be distributed to the Beneficiary at least as rapidly as under the method of distribution in effect prior to the Participant's death.

5.4 Unforeseeable Emergency Distributions. If the Participant has an unforeseeable emergency before Severance from Employment, the Participant may elect to receive a lump sum distribution equal to an amount not to exceed the amount reasonably necessary to satisfy the emergency need, which may include amounts necessary to pay federal, state or local income taxes or penalties reasonably anticipated to result from the distribution, as determined by the Administrator.

For this purpose, an unforeseeable emergency is defined as a severe financial hardship of the Participant resulting from an illness or accident of the Participant, the Participant's spouse or dependents (as defined in Code section 152(a) without regard to Code section 152(b)(1), (b)(2) and (d)(1)(B)); loss of the Participant's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of natural disaster); the need to pay for the funeral expenses of the Participant's spouse or dependent (as defined in Code section 152(a) without regard to Code section 152(b)(1), (b)(2) and (d)(1)(B)); or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant. For example, the imminent foreclosure of or eviction from the Participant's primary residence may constitute an unforeseeable emergency. In addition, the need to pay for medical expenses, including nonrefundable deductibles, as well as for the cost of prescription drug medication, may constitute an unforeseeable emergency. Except as otherwise specifically provided in this Section 5.4, neither the purchase of a home nor the payment of college tuition is an unforeseeable emergency.

A distribution on account of unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through reimbursement of compensation from insurance or otherwise, by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship, or by cessation of deferrals under the Plan.

5.5 Distribution of Small Account Balances. Upon proper written request to the Administrator, a Participant may elect to receive a distribution of his or her total Account

Balance in a lump sum if the Account Balance does not exceed \$5,000 (or the dollar limit under Code section 411(a)(11), if greater) without regard to amounts attributable to rollover contributions under Section 7.1, no Annual Deferral has been made for the Participant during the two-year period immediately prior to the date of distribution, and the Participant has not previously received a distribution of his or her Account Balance under this Section 5.5.

5.6 Direct Rollovers. Notwithstanding any provision of the Plan to the contrary, a Distributee shall be permitted to elect to have an Eligible Rollover Distribution paid directly to an Eligible Retirement Plan in a direct rollover, at the time and in the manner prescribed by the Administrator.

- (a) An “Eligible Rollover Distribution” means any distribution of all or a portion of a Participant’s Account Balance, except that an Eligible Rollover Distribution does not include:
 - (1) any distribution that is one of series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the Distributee or the joint lives (or joint life expectancies) of the Distributee and a designated Beneficiary, or for a specified period of 10 years or more;
 - (2) any distribution made under Section 5.4 as a result of an unforeseeable emergency; or
 - (3) any distribution to the extent such distribution is a required minimum distribution under Code section 401(a)(9).
- (b) An “Eligible Retirement Plan” means an individual retirement account described in Code section 408(a), an individual retirement annuity described in Code section 408(b), an annuity plan described in Code section 403(a), a qualified trust described in Code section 401(a), an eligible deferred compensation plan described in Code section 457(b) that is maintained by a governmental entity described in Code section 457(e)(1)(A), an annuity contract described in Code section 403(b), or a Roth IRA described in Code section 408A, that accepts the Distributee’s Eligible Rollover Distribution. However, for an Eligible Rollover Distribution to a designated Beneficiary other than the surviving spouse, an Eligible Retirement Plan is only an individual retirement account described in Code section 408(a) or an individual retirement annuity described in Code section 408(b) that is treated as an inherited IRA in accordance with Code section 402(c)(11).
- (c) A “Distributee” includes a Participant or former Participant or the Participant’s or former Participant’s designated Beneficiary. In addition, the Participant’s or former Participant’s spouse or former spouse are Distributees with regard to the interest of the spouse or former spouse.

5.7 Amount of Account Balance. For all purposes under the Plan, the amount of any payment under this Article 5 shall be based on the amount of the Account Balance on the preceding Valuation Date, plus Annual Deferrals made to the Plan from the Valuation Date to the date of distribution.

ARTICLE 6

LOANS

This Plan does not permit loans from the Account Balances of Participants.

ARTICLE 7

ROLLOVERS AND TRANSFERS

- 7.1 Rollover Contributions to the Plan.** A Participant who is an Employee and who is entitled to receive an Eligible Rollover Distribution (as defined in Section 5.6(a) **but excluding any after-tax employee contributions**) from another eligible retirement plan (as defined in Code section 402(c)(8)) may request to have all or a portion of such Eligible Rollover Distribution paid to the Plan. The Administrator may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Code section 402 and to confirm that such plan is an eligible retirement plan within the meaning of Code section 402(c)(8).

The Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any eligible retirement plan that is not an eligible governmental plan under Code section 457(b). In addition, the Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any eligible retirement plan that is an eligible governmental plan under Code section 457(b).

- 7.2 Plan-to-Plan Transfers to the Plan.** Participants who are participants in another eligible governmental plan under Code section 457(b) may transfer assets to this Plan as provided in this Section 7.2, but only if the other plan provides for the direct transfer of each Participant's interest therein to the Plan. The Administrator may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with Code section 457(e)(10) and Treas. Reg. section 1.457-10(b) and to confirm that the other plan is an eligible governmental plan as defined in Treas. Reg. section 1.457-2(f). The amount so transferred shall be credited to the Participant's Account Balance and shall be held, accounted for, administered and otherwise treated in the same manner as an Annual Deferral by the Participant under the Plan, except that transferred amounts shall not be considered an Annual Deferral under the Plan in determining the maximum deferral under Article 4.

- 7.3 Plan-to-Plan Transfers from the Plan.** Participants and Beneficiaries may elect to have all or any portion of their Account Balance transferred to another eligible governmental plan within the meaning of Code section 457(b) and Treas. Reg. section 1.457-2(f). A transfer is permitted for a Participant under this Section 7.3 only if the Participant has had a Severance from Employment with the Employer and is an employee of the entity that maintains the other eligible governmental plan. Further, a transfer is permitted only if the other eligible governmental plan provides for the acceptance of plan-to-plan transfers with respect to Participants and Beneficiaries and for each Participant or Beneficiary to

have an amount deferred under the other plan immediately after the transfer at least equal to the amount transferred.

Upon the transfer of assets under this Section 7.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 7.3 (e.g., to confirm that the receiving plan is an eligible governmental plan and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to Treas. Reg. section 1.457-10(b).

- 7.4 Permissive Service Credit Transfers.** A Participant may elect to have any portion of his or her Account Balance transferred to a tax-qualified, governmental defined benefit plan (as defined in Code section 414(d)) that provides for the acceptance of plan-to-plan transfers for the purchase of permissive service credit (as defined in Code section 415(n)(3)(A) under the receiving governmental defined benefit plan or a repayment to which Code section 415 does not apply by reason of Code section 415(k)(3). A transfer for such purpose may be made before the Participant has had a Severance from Employment.

ARTICLE 8

ADMINISTRATION

This Plan shall be administered by the Administrator, as directed by the Board, in accordance with Code section 457 and applicable regulations thereunder. The Board shall have the authority to make all discretionary decisions affecting the rights or benefits of the Participants which may be required in administration of this Plan. The Board's decisions shall be afforded the maximum deference permitted by applicable law. The Board shall exercise all rights, powers and duties granted to it by law and as necessary to administer the Plan. The Board shall approve or disapprove Investment Providers and may contract with Investment Providers to offer investment products under the Plan and provide services to the Plan as the Board deems appropriate.

The Board may delegate specific duties and responsibilities under the Plan, including by contracting with an administrative service provider to perform specific, nondiscretionary administrative functions under the Plan, including the maintenance of Participants' Account Balances, the provision of periodic reports of the status of each Account Balance, and the disbursement of benefits on behalf of the Board in accordance with the terms of this Plan. The Board shall supervise the operation of the Plan, maintain records and supply information to the Participants or other parties.

ARTICLE 9

TRUST FUND

9.1 Establishment of Trust. The assets of the Plan, including all Employee deferred Compensation contributions, property, rights purchased with deferred Compensation, and all income attributable to such assets, are held in insurance annuity contracts or custodial account contracts that have been entered into with one or more Investment Provider by the Board for that meet the exclusive benefit and other requirements of Code sections 457(g) and 401(f). Under the terms of the insurance annuity and custodial account contracts under this Section 9.1 it shall be impossible, prior to the satisfaction of all liabilities with respect to the Accounts of Participants and Beneficiaries, for any part of the assets or income of the contracts to be used for, or diverted to, any purpose other than for the exclusive benefit of the Participants and Beneficiaries of the Plan and Trust. For purposes of this Article 9, custodial accounts and annuity contracts shall be treated as held in trust so long as such custodial accounts and annuity contracts satisfy the requirements set forth in Treas. Reg. section 1.457-8(a)(3).

Assets of the Plan held in insurance annuity or custodial account contracts that do not meet the exclusive benefit requirements of the preceding paragraph shall be held in trust by the Board for the exclusive benefit of participating Employees and their Beneficiaries. The terms of the Trust Fund under this Section 9.1 must make it impossible, prior to the satisfaction of all liabilities with respect to the Accounts of Participants and Beneficiaries, for any part of the assets or income of the contracts to be used for, or diverted to, any purpose other than for the exclusive benefit of the Participants and Beneficiaries of the Plan and Trust. The Trust Fund, and any subtrust established under the Plan, shall be established pursuant to a written agreement that constitutes a valid trust under the laws of the State of North Dakota. The trust is intended to be exempt from taxation under Code sections 457(g) and 501(a).

9.2 Trustee. The Board shall be the Trustee for the Plan, unless the Board duly appoints another individual or entity to serve as trustee and such individual or entity agrees to act in that capacity hereunder. The Trustee shall ensure that all investments, amounts, property and rights held under the Trust Fund are held for the exclusive benefit of Participants and their Beneficiaries. The Trust Fund shall be liable to pay benefits under this Plan only to the extent of amounts that are available under the investment products selected by Participants and Beneficiaries, and neither the Board nor Employers shall be responsible for the investment or performance results of such investment products.

9.3 Specific Powers and Duties. The Board shall:

(a) Exercise exclusive authority to invest and manage assets of the Plan. However, the Board may permit Participants to direct and control the investment of their contributions, together with accumulated earnings, among the investment options established by the Board.

(b) Establish and adopt a statement of investment objectives and policies setting forth the manner and parameters of the investment of the assets of the Plan. The statement

of investment objectives and policies shall be established in a manner consistent with the purposes of the Plan. The Board shall monitor the performance of the investments of the Plan to ensure such remain consistent with the investment policy established by the Board.

- (c) Establish an administrative budget sufficient to perform the duties under the Plan and to draw upon authorized sources to fund the budget.
- (d) Pay Plan benefits and related taxes from the assets of the Plan.
- (e) Obtain by employment or contract all the services necessary or appropriate to administer the Plan, including actuarial, auditing, custodial, investment, legal and recordkeeping services.
- (f) Procure and dispose of the goods and property of the Plan necessary for its proper administration.
- (g) Represent the Employers in all matters concerning the administration of the Plan.
- (h) Have full power and authority to adopt rules and regulations for the administration of the Plan and to interpret, alter, amend, or revoke any rules and regulations so adopted.

9.4 Accounting. For accounting purposes, the Board will maintain a summary of the individual Account Balances of all Participants of the Plan whose benefits have not been annuitized. The accounting summary shall be identified as the general account of the North Dakota Section 457 Deferred Compensation Plan and Trust and will reflect from time to time the total deferred liability of the Plan as well as the individual balances for all Participants of the Plan.

ARTICLE 10

MISCELLANEOUS

10.1 Nonassignability. Except as provided in Sections 10.2 and 10.3, the interests of each Participant or Beneficiary under this Plan are not subject to the claims of creditors. Participants and Beneficiaries shall not have any right to sell, assign, transfer or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be nonassignable and nontransferable. Nor shall any unpaid benefits be subject to attachment, garnishment or execution for the payment of any debts or judgments or be transferable by operation of law in the event of bankruptcy or insolvency of the Participant or any other person.

10.2 Domestic Relations Orders. A Participant's benefit may be subject to division under a domestic relations orders between the Participant and the alternate payee (as defined in Code section 414(p)(8)) if the order is determined to a qualified domestic relations order

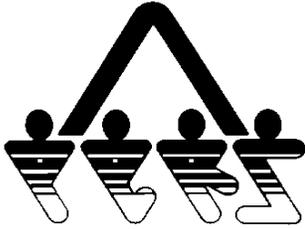
(as defined in Code section 414(p)(1) and modified by Code section 414(p)(11)). The Administrator shall establish reasonable procedures for determining the qualified status of a domestic relations order and for effectuating distribution pursuant to a qualified domestic relations order. Distribution shall be made to an alternate payee in a single lump sum pursuant to a domestic relations order within 21 days after the later of the date the order is deemed to be qualified pursuant to the Plan policies and procedures or the date the order is entered by the court, without regard to whether the Participant is eligible for a distribution of benefits under the Plan.

- 10.3 IRS Levy.** Notwithstanding Section 10.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.
- 10.4 Mistaken Contributions.** If any contribution is made to the Plan by a good faith mistake of fact, then within one year after payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.
- 10.5 Payments to Minors and Incompetents.** If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such person as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.
- 10.6 Distributee Cannot be Located.** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or Participant's Beneficiary entitled to benefits under the Plan. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the Trust Fund shall continue to hold the benefits due such person.
- 10.7 Applicable Law.** This Plan and Trust shall be construed under the laws of the State of North Dakota with the intent that it meets the requirements of an eligible deferred compensation plan under Code section 457(b), as amended. The provisions of this Plan and Trust shall be interpreted whenever possible in conformity with the requirements of that Code section.
- 10.8 Gender and Number.** The masculine pronoun, whenever used herein, shall include the feminine pronoun, and the singular shall include the plural, except where context requires otherwise.

ARTICLE 11

AMENDMENT OR TERMINATION

- 11.1 Amendment or Termination of the Plan.** The Board may terminate (with 60 days notice to the Employer and the Participants and Beneficiaries) or amend the provisions of this Plan at any time; provided, however, no termination or amendment shall affect the rights of a Participant or a Beneficiary to the receipt of benefits with respect to any Compensation deferred before termination or amendment, as adjusted for the investment experience of the Participant's or Beneficiary's Account Balance prior to or subsequent to the termination or amendment of the Plan. An Employer who has entered into agreement with the Board to participate in this Plan may, with 60 days notice to the Board and their Participants and Beneficiaries, terminate their participation agreement in a manner consistent with and in the same manner as described in the preceding sentence.
- 11.2 Distribution Upon Termination.** Upon termination of the Plan, the Board shall direct distribution of the assets of the Plan and Trust Fund to Participants and Beneficiaries in a manner that is consistent with and satisfies the provisions of Section 5.2 as soon as administratively practicable after a resolution to terminate the Plan is adopted.



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Executive Director
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Memorandum

TO: PERS Board
FROM: Sparb
DATE: July 9, 2015
SUBJECT: Supreme Court Decision Update

Jan will be at the next meeting to give you an update on the recent Supreme Court decision relating to same gender marriage.



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Memorandum

TO: PERS Board

FROM: Sparb

DATE: July 9, 2015

SUBJECT: Board Member Committee Assignments/Appointments

At this point I have not received the Legislative appointments. As some of you may know, Tom and Jon's appointments ended June 30. I am pleased to report that both have been renewed for new terms to the Board.

We need to consider which Board subcommittees everyone will be appointed to (Investment, Benefits, Audit). I will bring this to the August meeting when all our appointments are made to the PERS Board and everyone has an opportunity to express their interests. However, until then Tom's appointment to the Investment Committee expired June 30 with the end of his term. We may want to clarify that he will continue until the Board completes its committee assignments.

- Investment Committee: Mr. Sandal, Mr. Trenbeath, Ms. Y. Smith and Ms. Wassim (alternate)
- Audit Committee: Chairman Strinden and Ms. Smith
- Benefits Committee: Ms. A. Smith, Ms. Goodhouse, and Ms. Wassim
- Election Committee: Ms. A. Smith, Mr. Sandal



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Memorandum

TO: PERS Board

FROM: Review Committee

DATE: July 7, 2015

SUBJECT: ANNUAL EVALUATION OF EXECUTIVE DIRECTOR

Mr. Sandal, Ms. Arvy Smith, and Chairman Strinden were appointed to the committee to review the performance evaluations and make a salary recommendation to the full Board.

This committee will be convening Thursday, July 9 at 4:00. The recommendation will be sent to you via email by Monday, July 13.

Critical Job Elements
NDPERS Executive Director
For the Year: 2015

CJE – Critical Job Element	Expectation	Rating	Comments
Category 1 Board Meetings	<ol style="list-style-type: none"> 1. Agenda items are prepared with supporting information. 2. Board materials are distributed at least 3 days before the meeting. 3. Appropriate information is provided to Board either orally/verbally to aid the Board in arriving at a decision. 4. Board material identifies items, which need “Board Action”, and makes a staff recommendation where appropriate. 5. Education is provided at Board meetings in order that Board may adequately perform their policy setting role. 	2.35	<p>All necessary background information is provided either in the board book or in discussion at the board meetings for me to make good decisions.</p> <p>We have been extremely busy this past year with legislation and the health insurance bid process, however, I would like to see more board education on a regular basis at our board meetings.</p> <p>The Board materials are very clear, and provide the information necessary to determine what board action is required. In my first year as a board member, I have been provided with individual training to help bring me up to speed on the operation of PERS and the responsibilities of the board. This has been helpful, and I hope to engage in more in depth educational opportunities in the future.</p> <p>Board meetings always run smoothly and Sparb and the staff provide appropriate information and materials to the Board.</p> <p>Board materials are not received in a timely manner prior to the Board meeting. Often times, materials are provided at the Board meeting. This does not give sufficient time to review the materials prior to discussion or decision.</p> <p>I am very appreciative that there are often staff recommendations and there are often multiple options to choose from in regard to Board Action.</p> <p>80% on time, 20% just in time. Still no color printer! Inadequate during recent health insurance bid analysis.</p> <p>Excellent job in communicating information during the Board meetings.</p>
Category 2 Board Relations	<ol style="list-style-type: none"> 1. The Director is responsive to Board requests. 2. The Director is adaptable to Board direction on PERS policy and able to work with the board as a team member. 3. The Director keeps Board members aware of current issues and when appropriate provides information to Board members between board 	2.48	<p>Once the Board made its final decisions regarding legislation and the health insurance vendor, Sparb was 100% supportive of our decisions by working effectively with Sanford and presenting our proposed legislation. Sparb did an excellent job keeping the Board informed during the legislative process between board meetings.</p>

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	<p>meetings.</p> <p>4. The Director provides timely and accurate problem identification to the Board as well as providing solutions and options for the Boards consideration.</p>		<p>Comprehensive information is provided to the board, and Sparb is responsive to requests from board members. He is conscientious regarding trying to keep us informed of issues between board meetings, and assisting us in analyzing issues and options.</p> <p>Sparb went above and beyond keeping the board informed as to the legislative actions. He also is keeping the board informed on matters related to the transition of the insurance carrier.</p> <p>Sparb did a good job keeping the Board aware of legislative actions. He also provided the Board with good insight as to potential issues.</p> <p>As a new Board member in July 2014, I found myself needing quite a bit of historical information. Sparb was very helpful in providing any background info I needed to get up to speed. He has continued to be very responsive and helpful when I have questions or need info/documents.</p> <p>Sparb has always been very responsive.</p>
<p>Category 3 Operations</p>	<ol style="list-style-type: none"> 1. Accurate Records <ol style="list-style-type: none"> 1.1 Maintain appropriate, accurate and accessible data for individual members and benefit recipients. 1.2 Accurate accounting records and a system of internal controls is maintained to result in an annual, unqualified opinion by the System’s auditor. 1.3 An application to GFOA for the Certificate of Achievement for Excellence in Financial Reporting is submitted annually. 1.4 The Public Pension Coordinating Council’s Award of Excellence is submitted biennially. 2. Biennial Budget <ol style="list-style-type: none"> 2.1 Biennial budget is prepared pursuant to OMB guidelines and submitted pursuant to guidelines established by the Governor. 2.2 Board is provided opportunity to review the budget before it is submitted. 2.3 Expenditures for budget items do not exceed appropriation without approval of the Board. 3. Timely and Understandable Service <ol style="list-style-type: none"> 3.1 Member inquiries are responded to in a timely manner. (Survey information shall be reported to the board relating to this from the “How are we doing” cards and the biennial survey). 	<p>2.54</p>	<p>I am still concerned about ongoing appeals to the Board regarding over/under payments. We have another appeal at our May meeting. There has to be a way of further minimizing these errors because we often end up writing these off. I know we cannot eliminate 100% of errors; however, can we develop accounting/auditing procedures to 2nd review unusual events?</p> <p>I don’t recall seeing information from the “How are we doing” cards or the biennial survey...is this still done?</p> <p>In my first year on the board, I cannot pretend to be completely knowledgeable of the operations of PERS. My overall impression, however, is that records are maintained in an exemplary fashion; the biennial budget was submitted as required and managed very responsibly with board approval as needed; members are well-served, and are generally pleased with the PERS operation; and staffing protocol is adhered to as required by state personnel policy. I have been very impressed with the teamwork and depth of expertise displayed within PERS. Sparb’s many years of experience are definitely an asset to the smooth operation of this office.</p>

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	<p>3.2 Participating employers shall be provided the necessary support to administer the PERS programs in which they participate. (Biennial surveys shall be done relating To this and reported to the Board).</p> <p>4. Staffing</p> <p>4.1 All applicable personnel rules of the State of North Dakota shall be followed.</p> <p>4.2 Staff performance evaluations are completed at least annually.</p> <p>4.3 Employee’s receiver recognition, direction or discipline as appropriate.</p>		<p>There are relatively few errors detected by auditors or that come to the board by another means. Records and budget procedures seem to be in place and adhered to. As a board member I am unable to comment on staffing issues.</p> <p>There seems to be more appeals to the Board as a result of administrative error and/or record keeping. Hopefully those situations have been resolved.</p>
Category 4 Investment Programs	<p>1. Maintain board approved Investment Objectives and Policies for:</p> <p>1.1 The defined benefit plan</p> <p>1.2 The defined contribution plan</p> <p>1.3 The deferred compensation plan</p> <p>2. Performance</p> <p>2.1 Produce and report investment return information for the defined contribution plan and the PERS Companion Plan.</p> <p>2.2 Accurate yearly reports are given to the Board concerning the defined benefit plan and its progress and compliance with the investment policies.</p> <p>2.3 Advice and recommendations are given to the board on investment matters to support Board decision making.</p> <p>2.4 Recommend corrective actions including termination of funds in the deferred comp plan and the defined contribution plan.</p> <p>3. Provider Monitoring</p> <p>3.1 Monitor the various providers in the defined contribution plan and deferred compensation to insure that all contract provisions are being followed.</p> <p>3.2 Identify and report to the board all infractions of the contract provisions.</p> <p>4. Fiduciary Standards</p> <p>Discharge investment duties solely in the interest of the members and benefit recipients With the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims.</p>	2.54	<p>Since I have the responsibility to serve as a member of the Investment Subcommittee of the PERS Board, as well as representing PERS retirees on the SIB, I have the opportunity to gain greater understanding of the investment programs. All investment objectives and policies are monitored to assure compliance, and the board is provided comprehensive information to carry out its fiduciary responsibilities. Providers are monitored consistently, to provide the board necessary information regarding the degree to which contracts provisions are being followed, in order for changes to be made as needed.</p> <p>Information timely and well prepared.</p>
Category 5 Benefit Program Operations	<p>1. Actuarial Management</p> <p>1.1 Provide accurate member, retiree and asset data necessary for the Actuary to perform the annual actuarial valuation for the four PERS defined benefit plans.</p>	2.51	<p>Actuarial information has been comprehensive and complete, with care taken to assure board member understanding. The contracting process is very well managed, including a well organized and well executed bidding process and ongoing evaluation of the performance</p>

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	<p>1.2 Provide accurate member and retiree data for the actuary to perform biennial premiums estimates for the group insurance plans.</p> <p>1.3 Maintain knowledge of actuarial methods, the current status of the actuarial makeup of the various retirement and group insurance plans and the impact of benefit enhancements to the contribution rates.</p> <p>1.4 Provide actuarial information to the Board, Legislature, employers, members and retirees so they have sufficient background to make knowledgeable decisions.</p> <p>2. Contract Management</p> <p>2.1 Distribute and analyze bids for services for the various retirement, group insurance, EAP and Flex Programs to facilitate Board decision making.</p> <p>2.2 Monitor contractor performance and advise the Board of any issues, including options for responding and recommended action plan.</p> <p>2.3 Provide direction to all contractors to insure that board objectives are achieved.</p> <p>2.4 Insure that all contractors comply with contract provisions, state law and administrative rules.</p>		<p>of the various contracts.</p> <p>Actuarial and contractual matters are managed effectively and consultants are used as appropriate.</p> <p>There was some confusion during session with variations in actuarial reports and actuarial assumptions. Closer monitoring of assumptions and analysis might be a consideration.</p> <p>Analysis inadequate on health insurance bid recently seemed purposefully skewed.</p>
Category 6 Public Relations	<p>1. Publish a newsletter at least semiannually.</p> <p>2. Provide informational programs to employers, members, retirees, and public groups.</p> <p>3. Represent the System with appropriate affiliate organizations and functions.</p> <p>4. Maintain availability to the news media.</p>	2.32	<p>How can we reach out more quickly to retirees? Could we possibly get email addresses from most, if not all?</p> <p>Newsletters are published as required. The informational opportunities made available are excellent, and are well received by the participants. Sparb does a very nice job of relating to other organizations and to the media.</p> <p>Performance is adequate.</p> <p>Sparb works diligently to get the word out. However, with all the recent changes members wished they were better informed.</p> <p>Sparb is a very effective spokesperson for NDPERS.</p>
Category 7 Legislative Relations	<p>1. Develop Legislative proposals in concert with the Board and its advisory committee.</p> <p>2. Present requests for legislative changes to the Legislature.</p> <p>3. Make the Boards position known to members, employers and the</p>	2.92	<p>Sparb did an outstanding job of representing the Board to the legislature this past session. I observed him testifying several times during the session and he was always cool and calm and answered questions thoroughly and respectfully even in the face of tough</p>

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	<p>legislature.</p> <p>4. Keep the Legislature, through the Interim Committee informed regarding the financial, legislative and administrative status of the system.</p> <p>5. Develop adequate rapport with Legislators so that the legislative body as a whole has a sense of credibility with the positions taken by the Board on behalf of the System.</p>		<p>opposition!</p> <p>While this past legislative session was particularly challenging, Sparb did an excellent job of representing the Board’s position and providing accurate and concise information to the legislative body.</p> <p>This was a very challenging legislative session for the Board and Sparb. Sparb stepped up to the plate in every case and functioned with integrity. The change in health insurance carriers has added to the workload of the executive director and the PERS staff. Sparb’s leadership has been instrumental in moving things forward.</p> <p>Sparb did a great job with the legislature during a very difficult session. The legislature views him as very credible source of information.</p> <p>It is clear to me that Sparb has a rapport with legislators and that even if the legislators (some) are not thrilled about action the Board has taken, they still have a respect for Sparb that he has earned through years of experience and a wealth of knowledge and a solid presentation.</p> <p>Sparb does an excellent job of representing NDPERS on legislative matters.</p>
Category 8 Professional and Personal Development	<ol style="list-style-type: none"> 1. Maintain membership and involvement in professional organizations. 2. Maintain professional certifications. 3. Be dependable. 4. Exhibit stability/reaction to pressure. 5. Have strong leadership skills. 	2.91	<p>I appreciate Sparb’s involvement in the IFEBP.</p> <p>Sparb maintains excellent professional involvement, and is called upon to provide education/training for peers nationally. He has done a superb job of maintaining stability under pressure.</p> <p>The change in health insurance carrier has added tremendously to the workload of Sparb and the PERS staff. Sparb is strong and pleasant as he works through this challenge. His leadership is key to moving things forward.</p> <p>Sparb continues to take a leadership role in national organizations.</p> <p>It seems that Sparb is very resistant to change, however when the Board indicates that a change is going to happen, Sparb does get on board and takes the leadership role very well. He is absolutely dependable and handles pressure very well.</p>

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			During this past legislative session and transition to Sanford, Sparb has demonstrated his leadership skills. `
Category 9 General	1. Follow safety procedures. 2. Adhere to all laws, rules, policies, procedures and professional ethics. 3. Work as part of a team. 4. Use courtesy and respect in all interactions. 5. Maintain a well-organized work area and a business like appearance. 6. Foster good working relations by being responsive to requests. 7. Maintain confidentiality policy.	2.40	To my knowledge, Sparb adheres to all general requirements. Ditto # 7 and 8 Sparb is always conducts himself with upmost courtesy, respect, and professionalism.
	Average rating in all categories:	2.55	

There are nine major evaluation categories. When evaluating, rate using the following categories (indicate a rating of 1, 2, or 3 in each evaluation category):

1. **DOES NOT MEET EXPECTATIONS:** Executive Director is not performing acceptably and expectations are not being met.. Goals for improvement must be set and performance review date established (3-6 months).
2. **MEETS EXPECTATIONS:** Executive Director is performing acceptably and is meeting all standards and expectations.
3. **EXCEEDS EXPECTATIONS:** Executive Director is performing beyond and exceeds the established standards and expectations.