

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2017

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

Governor Doug Burgum
The Legislative Assembly

Sharon Schiermeister, Interim Executive Director
North Dakota Public Employees Retirement System
Bismarck, North Dakota

Report on the Financial Statements

We have audited the accompanying schedule of employer allocations of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2017, and the related notes.

We have also audited the total for all entities of the columns titled beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended June 30, 2017 (specified column totals), included in the accompanying schedule of OPEB amounts by employer of the RHIC, and the related notes.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the beginning net OPEB liability, ending net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for the total of all participating entities for the RHIC as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the year ended June 30, 2017, and our report thereon, dated November 20, 2017, expressed an unmodified opinion on those statements.

Restriction of Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2018, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 23, 2018

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 82,893	0.007662%
City Of Ashley	121,570	0.011237%
City Of Beach	202,365	0.018706%
City Of Belfield	477,282	0.044118%
City of Berthold	87,127	0.008054%
City Of Bowman	775,559	0.071689%
City Of Burlington	290,925	0.026892%
City Of Carrington	672,438	0.062157%
City of Carson	71,034	0.006566%
City Of Cavalier	564,392	0.052170%
City Of Cooperstown	175,361	0.016209%
City Of Crosby	189,509	0.017517%
City Of Devils Lake	1,687,743	0.156007%
City Of Dodge	34,245	0.003165%
City Of Drayton	265,374	0.024530%
City Of Elgin	62,352	0.005764%
City Of Ellendale	404,377	0.037379%
City Of Emerado	72,696	0.006720%
City Of Fargo	29,790,331	2.753670%
City Of Fessenden	42,560	0.003934%
City Of Finley	88,733	0.008202%
City Of Glenburn	59,261	0.005478%
City Of Grafton	1,520,716	0.140567%
City Of Grand Forks	22,261,865	2.057776%
City Of Granville	18,061	0.001669%
City Of Gwinner	150,812	0.013940%
City Of Halliday	121,019	0.011186%
City Of Hankinson	208,154	0.019241%
City Of Harvey	537,115	0.049648%
City Of Harwood	140,093	0.012949%
City Of Hatton	62,574	0.005784%
City Of Jamestown	5,165,421	0.477466%
City Of Kenmare	293,892	0.027166%
City Of Killdeer	918,431	0.084895%
City Of Kulm	74,790	0.006913%
City Of Lakota	205,708	0.019015%
City Of Lamoure	182,670	0.016885%
City Of Larimore	104,993	0.009705%
City Of Lidgerwood	69,684	0.006441%
City Of Lincoln	474,447	0.043856%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Linton	\$ 241,564	0.022329%
City Of Lisbon	443,743	0.041017%
City Of Maddock	132,367	0.012235%
City Of Mandan	1,797,528	0.166155%
City Of Mapleton	146,544	0.013546%
City Of Mcclusky	35,120	0.003246%
City Of Mcville	114,364	0.010571%
City Of Medora	271,940	0.025137%
City Of Michigan	53,616	0.004956%
City Of Minto	82,692	0.007644%
City Of Mohall	145,446	0.013444%
City Of Mott	115,525	0.010679%
City Of Napoleon	72,060	0.006661%
City Of Neche	40,800	0.003771%
City Of New England	100,819	0.009319%
City Of New Leipzig	26,076	0.002410%
City Of New Rockford	201,411	0.018617%
City Of New Salem	120,851	0.011171%
City Of New Town	908,631	0.083989%
City Of Northwood	272,766	0.025213%
City Of Oakes	581,811	0.053780%
City Of Park River	448,778	0.041483%
City Of Pembina	91,905	0.008495%
City Of Powers Lake	148,044	0.013684%
City Of Ray	205,367	0.018983%
City Of Regent	63,186	0.005841%
City Of Rhame	48,571	0.004490%
City Of Rolla	348,887	0.032249%
City Of Rugby	579,756	0.053590%
City Of Sherwood	31,974	0.002956%
City Of Stanley	690,633	0.063839%
City Of Surrey	439,211	0.040598%
City Of Thompson	170,130	0.015726%
City Of Tioga	811,141	0.074978%
City Of Towner	61,385	0.005674%
City Of Underwood	84,978	0.007855%
City Of Velva	163,395	0.015103%
City Of Wahpeton	2,157,055	0.199387%
City Of Walhalla	264,847	0.024481%
City Of Watford City	3,475,104	0.321221%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of West Fargo	\$ 7,640,904	0.706287%
City Of Westhope	165,641	0.015311%
City Of Williston	16,031,928	1.481912%
City Of Wilton	139,410	0.012886%
City of Wishek	227,190	0.021000%
Adams County	1,185,707	0.109601%
Barnes County	3,931,825	0.363438%
Benson County	1,994,215	0.184335%
Billings County	2,712,967	0.250773%
Bottineau County	3,181,754	0.294106%
Bowman County	1,756,922	0.162401%
Burke County	1,587,088	0.146703%
Burleigh County	15,842,687	1.464419%
Cass County	23,509,251	2.173078%
Cavalier County	2,015,477	0.186301%
Dickey County	1,760,080	0.162693%
Divide County	2,572,859	0.237822%
Dunn County	4,819,128	0.445456%
Eddy County	899,207	0.083118%
Emmons County	1,386,606	0.128171%
Foster County	1,165,598	0.107742%
Grand Forks County	15,126,744	1.398241%
Grant County	1,142,228	0.105582%
Griggs County	907,537	0.083888%
Hettinger County	1,165,262	0.107711%
Lamoure County	1,742,201	0.161040%
Logan County	762,428	0.070475%
Mchenry County	1,380,298	0.127588%
Mcintosh County	1,083,094	0.100116%
Mckenzie County	12,371,819	1.143589%
Mclean County	5,028,834	0.464840%
Mercer County	3,532,831	0.326557%
Morton County	7,672,889	0.709244%
Mountrail County	6,416,796	0.593137%
Nelson County	1,495,567	0.138243%
Oliver County	746,193	0.068974%
Pembina County	2,893,300	0.267442%
Pierce County	2,306,229	0.213176%
Ramsey County	3,435,357	0.317547%
Ransom County	1,535,953	0.141976%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Renville County	\$ 1,316,790	0.121718%
Richland County	5,741,187	0.530687%
Rolette County	2,901,392	0.268190%
Sheridan County	603,025	0.055741%
Slope County	608,129	0.056212%
Stark County	7,299,507	0.674730%
Steele County	963,888	0.089097%
Stutsman County	6,410,102	0.592518%
Towner County	1,096,705	0.101374%
Traill County	2,964,411	0.274015%
Walsh County	3,363,712	0.310925%
Ward County	13,488,543	1.246814%
Wells County	1,543,178	0.142644%
Williams County	14,519,049	1.342069%
Cavalier County Health Dist	117,468	0.010858%
Central Valley Health Unit	1,159,988	0.107224%
City-County Health District	537,849	0.049716%
Custer Health Unit	1,384,473	0.127974%
Dickey County Health District	191,790	0.017728%
Emmons County Public Health	172,136	0.015911%
First District Health Unit	2,294,541	0.212096%
Garrison Diversion Conservancy District	1,786,725	0.165156%
Kidder County District Health Unit	42,272	0.003907%
Lake Region District Health Unit	784,916	0.072554%
McIntosh District Health Unit	66,088	0.006109%
Nelson-Griggs District Health Unit	140,532	0.012990%
Rolette County Public Health	420,392	0.038859%
Sargent County District Health Unit	103,736	0.009589%
Southwestern District Health Unit	1,274,746	0.117831%
Towner County Public Health Unit	81,170	0.007503%
Traill District Health Unit	164,748	0.015228%
Upper Missouri Health Unit	1,005,563	0.092949%
Walsh County Health District	253,360	0.023419%
Wells County Dist Health Unit	204,870	0.018937%
Barnes County Soil Conservation District	74,317	0.006869%
Bismarck Rural Fire Protection	563,342	0.052073%
Bowman City Park Board	83,766	0.007743%
Burleigh County Council On Aging	665,329	0.061500%
Burleigh County Soil Conservation District	159,776	0.014769%
Carnegie Regional Library	57,459	0.005311%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Cass County Soil Conservation District	\$ 209,391	0.019355%
Cass County Water Resource District	242,952	0.022457%
Cavalier County Job Development Authority	46,734	0.004320%
Central Plains Water District	177,227	0.016382%
Consolidated Waste Ltd	146,178	0.013512%
Crosby Park District	83,147	0.007686%
Devils Lake Park Board	373,530	0.034527%
Dunseith Community Nursing Home	932,995	0.086241%
Fargo Park District	3,130,157	0.289336%
Grafton Park District	162,360	0.015008%
Grand Forks County Water Resource District	36,350	0.003360%
Grand Forks Park District	1,698,443	0.156996%
Grand Forks Public Library	603,983	0.055829%
Grand Forks-E Grand Forks Metropolitan Planning	330,435	0.030544%
Greater Ramsey Water District	335,133	0.030978%
Griggs County Public Library	45,340	0.004191%
James River Soil Conservation District	55,334	0.005115%
James River Valley Library System	308,456	0.028512%
Jamestown Parks And Recreation District	347,250	0.032098%
Jamestown Regional Airport	142,066	0.013132%
Lake Metigoshe Recreation Service District	158,010	0.014606%
Mcintosh County Housing Authority	37,992	0.003512%
Mercer County Soil Conservation District	36,252	0.003351%
Minot Rural Fire Department	149,384	0.013808%
North Central Soil Conservation District	69,480	0.006422%
North Dakota Firefighters Association	117,727	0.010882%
R & T Water Supply Commerce Authority	484,665	0.044800%
Ramsey County Housing Authority	235,564	0.021774%
Ramsey County Soil Conservation District	15,760	0.001457%
Ramsey County Water Resource District	30,880	0.002854%
Ransom County Soil Cons Dist	55,904	0.005167%
Rolette County Soil Conservation District	33,852	0.003129%
Southeast Region Career & Technology Center	95,078	0.008789%
Southeast Water Users District	482,151	0.044568%
Southwest Water Authority	2,919,708	0.269883%
Stutsman County Housing Authority	138,270	0.012781%
Traill County Water Resource District	54,630	0.005050%
Traill Rural Water District	106,330	0.009829%
Tri-Cities Joint Job Development Authority	129,606	0.011980%
Wahpeton Park Board	533,233	0.049289%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Walsh County Housing Authority	\$ 29,820	0.002756%
Walsh County Water Resource District	47,478	0.004389%
Ward County Water Resource District	34,730	0.003210%
Watford City Park District	495,203	0.045774%
West Fargo Park District	1,083,177	0.100123%
Western & Central Stark Soil Conservation District	100,664	0.009305%
Western Area Water Supply Authority	983,750	0.090933%
Williams County Soil Conservation District	49,619	0.004587%
Williston Housing Authority	265,556	0.024547%
Williston Rural Fire Protection District #1	55,384	0.005119%
Anamoose Public School District #14	160,443	0.014831%
Apple Creek Elementary School	34,643	0.003202%
Beach Public School District #3	821,257	0.075913%
Belcourt School District #7	5,243,170	0.484653%
Belfield Public School #13	376,987	0.034847%
Beulah Public School #27	1,001,474	0.092571%
Billings County School District	399,509	0.036929%
Bismarck Public Schools	24,692,032	2.282409%
Bottineau Public School	1,420,084	0.131265%
Bowman County School District #1	717,135	0.066288%
Burke Central School	184,896	0.017091%
Burleigh County Special Education Unit	51,265	0.004739%
Carrington School District #49	447,015	0.041320%
Cavalier Public Schools	443,467	0.040992%
Center Stanton Public School	263,152	0.024324%
Central Cass Public School District #7	1,004,329	0.092835%
Dakota Prairie Public School	599,758	0.055439%
Devils Lake Public School	3,122,854	0.288661%
Dickinson Public Schools	5,589,699	0.516684%
Divide County School Dist #1	645,060	0.059626%
Drake Public School District	213,415	0.019727%
Drayton Public School #19	250,192	0.023127%
Dunseith School District #1	1,607,015	0.148544%
East Central Special Education Unit	451,962	0.041777%
Ellendale Public School District #40	461,068	0.042619%
Enderlin Area School District #24	553,483	0.051161%
Fargo Public Schools	22,380,148	2.068710%
Fort Totten School District # 30	455,416	0.042096%
Garrison Public School District #51	604,099	0.055840%
Glen Ullin Public School #48	291,304	0.026927%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Glenburn School District	\$ 457,775	0.042314%
Grafton Public School District #3	1,656,188	0.153090%
Great Northwest Education Cooperative	172,246	0.015922%
Halliday Public School	46,455	0.004294%
Harvey Public School Dist #38	685,250	0.063341%
Hazen Public School District #3	619,498	0.057263%
Hillsboro Public School	580,809	0.053687%
James River Multidistrict Special Education Unit	449,489	0.041549%
Jamestown Public School District #1	3,163,605	0.292428%
Kenmare Public School District #28	523,988	0.048435%
Killdeer Public School #16	612,130	0.056582%
Kindred Public School District #2	420,638	0.038882%
Kulm Public School District #7	341,957	0.031609%
Lake Region Special Education Unit	591,929	0.054715%
Lakota Public School District # 66	328,245	0.030341%
Lamoure School District #8	430,958	0.039836%
Larimore Public School District #44	596,468	0.055135%
Leeds Public School District 6	165,102	0.015261%
Lewis & Clark Public Schools	406,820	0.037604%
Lidgerwood Public School	328,079	0.030326%
Linton Public School District #36	515,087	0.047612%
Lisbon Public School	650,275	0.060108%
Lonetree Special Education Unit	87,597	0.008097%
Mandan Public School District #1	7,620,748	0.704424%
Mandaree Public School #36	425,336	0.039316%
Manvel Public School	210,380	0.019446%
Maple Valley School District	313,010	0.028933%
Mapleton Public School	116,378	0.010757%
Max Public School	354,517	0.032770%
Mcclusky Public Schools	140,249	0.012964%
Mckenzie Cty Public School #1	2,274,255	0.210221%
Medina Public School District #3	214,401	0.019818%
Midkota School	182,356	0.016856%
Midway Public School District #128	506,933	0.046858%
Milnor Public School District #2	398,356	0.036822%
Minot Public School District #1	17,028,272	1.574009%
Minto Public School District #20	386,431	0.035720%
Mohall Lansford Sherwood School	386,754	0.035750%
Mott/Regent School Dist #1	402,572	0.037212%
Mt Pleasant School Dist #4	388,451	0.035906%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Napoleon Public School District #2	\$ 300,938	0.027817%
New Public School #8	723,141	0.066844%
New Rockford Sheyenne Public School	289,203	0.026732%
New Salem Almont School District #49	513,403	0.047456%
New Town Public School District	1,742,309	0.161050%
Newburg United Public School	231,470	0.021396%
North Border School District # 100	645,968	0.059710%
North Sargent School District #3	390,298	0.036077%
North Valley Career & Technology Center	186,217	0.017213%
Northern Cass School District # 97	560,650	0.051824%
Northern Plains Special Ed Unit	124,378	0.011497%
Oakes Public Schools	638,093	0.058982%
Oliver-Mercer Special Education Unit	341,165	0.031536%
Park River Area School District	576,741	0.053311%
Peace Garden Special Services	356,741	0.032975%
Pingree-Buchanan School District	274,954	0.025415%
Richland School District # 44	378,939	0.035027%
Rolette Public School	277,760	0.025675%
Roughrider Education Services Program (RESP)	31,840	0.002943%
Rugby Public School District #5	682,780	0.063113%
Rural Cass Special Education Unit	217,585	0.020112%
Sawyer Public School	186,809	0.017268%
Sheyenne Valley Career And Tech Center	106,191	0.009816%
Sheyenne Valley Special Education Unit	571,039	0.052784%
Solen Public School Dist #3	461,302	0.042640%
Souris Valley Special Services	349,298	0.032287%
South East Education Cooperative	443,914	0.041033%
South Heart Public School District #9	280,968	0.025971%
South Prairie School District #70	641,382	0.059286%
St John School District #3	781,471	0.072235%
Stanley Community Public School District # 2	1,415,591	0.130850%
Surrey Schools	625,953	0.057860%
Sw Special Education Unit	102,791	0.009501%
Tgu School District #60	1,852,080	0.171197%
Thompson Public School	373,822	0.034554%
Tioga Public School District #15	760,890	0.070333%
Turtle Lake Mercer School District #72	379,694	0.035097%
Underwood School District #8	313,907	0.029016%
United Public School District # 7	1,111,076	0.102702%
Valley City Public School	1,102,702	0.101928%

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Velva Public School	\$ 407,155	0.037635%
Wahpeton Public School District 37	1,481,586	0.136950%
Warwick Public School	429,049	0.039659%
Washburn Public School	419,969	0.038820%
West Fargo Public School #6	16,844,034	1.556979%
West River Student Services	127,989	0.011831%
Westhope Public School #17	279,861	0.025869%
White Shield School Dist #85	1,121,844	0.103698%
Williston Public School #1	7,052,545	0.651902%
Wilmac Multidistrict Special Education Unit	791,181	0.073133%
Wilton Public School District	272,769	0.025213%
Yellowstone School District # 14	187,157	0.017300%
Zeeland Public Schools	76,312	0.007054%
Attorney General's Office	14,759,663	1.364310%
Bank Of North Dakota	11,297,488	1.044284%
Beef Commission	173,136	0.016004%
Bismarck State College	4,284,865	0.396072%
Board Of Medical Examiners	278,015	0.025698%
Board Of Pharmacy	225,704	0.020863%
Central Services	1,359,963	0.125708%
Department Of Transportation	60,987,700	5.637400%
Dickinson State University	2,473,323	0.228622%
Education Standards & Practice	419,483	0.038775%
Electrical Board	1,582,152	0.146246%
Housing Finance Agency	2,607,652	0.241038%
Information Technology Dept	23,641,748	2.185326%
Insurance Department	2,610,319	0.241285%
Job Service North Dakota	8,784,521	0.811997%
Lake Region State College	1,715,793	0.158599%
Land Department	2,037,416	0.188329%
Legislative Council	2,796,583	0.258502%
Mayville State University	2,931,373	0.270962%
Mill & Elevator Association	7,655,981	0.707681%
Minot State University	5,316,054	0.491390%
ND Board Of Nursing	630,221	0.058254%
ND Public Employees Retirement System	2,102,856	0.194378%
ND Soybean Council	429,564	0.039707%
ND St College Of Science	5,432,891	0.502189%
ND State Board Of Accountancy	279,896	0.025872%
ND State Board Of Cosmetology	65,156	0.006023%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND State Plumbing Board	\$ 381,492	0.035263%
ND System Information Technology Services	2,098,311	0.193957%
ND University System Office	840,897	0.077728%
North Dakota State University	32,880,362	3.039297%
Office Of Management & Budget	3,111,186	0.287583%
Public Finance Authority	168,672	0.015591%
Real Estate Commission	93,003	0.008597%
Retirement & Investment Office	1,595,750	0.147503%
Rough Rider Industries	1,322,504	0.122246%
State Auditor's Office	3,866,491	0.357399%
State Board Of Law Examiners	322,020	0.029766%
State Fair Association	1,060,771	0.098052%
University Of North Dakota	39,777,269	3.676813%
Valley City State University	1,806,980	0.167028%
Williston State College	1,173,334	0.108457%
Workforce Safety & Insurance	16,215,229	1.498855%
Adjutant General ND National Guard	11,962,728	1.105775%
Aeronautics Commission	415,005	0.038361%
Career & Technical Education	1,577,528	0.145819%
Commission On Legal Counsel For Indigents	2,507,568	0.231787%
Department Of Commerce	4,487,157	0.414770%
Department Of Corrections And Rehabilitation	6,916,313	0.639310%
Department Of Corrections Transitional Services	2,117,024	0.195687%
Department Of Financial Institutions	2,318,353	0.214297%
Department Of Human Services	69,365,710	6.411821%
Dept Of Agriculture	3,874,256	0.358117%
Facility Management	2,002,744	0.185124%
Field Services Division	7,340,591	0.678528%
Game & Fish Department	10,305,203	0.952562%
Governor's Office	1,178,174	0.108905%
Highway Patrol	12,410,609	1.147175%
Historical Society	4,143,957	0.383047%
Indian Affairs Commission	214,028	0.019784%
Industrial Commission	7,291,688	0.674007%
James River Correctional Ctr	7,909,835	0.731146%
Juvenile Services - DOCR	1,607,078	0.148550%
Life Skills and Transition Center	12,792,334	1.182460%
Milk Marketing Board	204,636	0.018916%
ND Barley Council	128,496	0.011878%
ND Corn Utilization Council	209,156	0.019333%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
ND Council On The Arts	\$ 322,944	0.029851%
ND Department Of Health	19,986,917	1.847491%
ND Department Of Labor	836,903	0.077359%
ND Oilseed Council	28,700	0.002653%
ND Securities Department	634,095	0.058613%
ND State Library	1,202,325	0.111137%
ND Supreme Court	26,023,431	2.405476%
ND Veterans Home	4,970,769	0.459473%
ND Wheat Commission	437,892	0.040477%
ND Youth Correctional Center	3,144,266	0.290640%
North Dakota State Hospital	17,680,642	1.634311%
Office Of Administrative Hearings	430,975	0.039837%
Parks & Recreation Department	3,619,789	0.334595%
Protection & Advocacy Project	1,884,091	0.174156%
Public Instruction	5,083,088	0.469855%
Public Service Commission	3,163,548	0.292423%
Racing Commission	133,296	0.012321%
School For The Blind	732,102	0.067672%
SCHOOL FOR THE DEAF	1,293,295	0.119546%
Secretary Of State	1,583,319	0.146354%
State Penitentiary	10,802,536	0.998533%
State Seed Department	1,404,156	0.129793%
State Treasurer's Office	441,098	0.040773%
Tax Department	6,924,118	0.640031%
Veterans Affairs Department	373,174	0.034494%
Water Commission	6,087,472	0.562696%
Total:	\$ 1,081,841,006	100.000000%

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)				
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer OPEB Expense
City of Alexander	\$ 6,084	\$ 6,061	\$ -	\$ 587	\$ -	\$ 564	\$ 1,151	\$ 148	\$ -	\$ 229	\$ -	\$ 377	\$ 731	\$ 88	\$ 819
City Of Ashley	8,922	8,889	-	861	-	-	861	217	-	336	54	607	1,071	(8)	1,063
City Of Beach	14,853	14,797	-	1,433	-	-	1,433	361	-	559	29	949	1,784	(4)	1,780
City Of Belfield	35,030	34,898	-	3,380	-	-	3,380	851	-	1,319	178	2,348	4,207	(28)	4,179
City of Berthold	6,395	6,371	-	617	-	-	617	155	-	241	18	414	768	(3)	765
City Of Bowman	56,921	56,707	-	5,492	-	16	5,508	1,383	-	2,144	-	3,527	6,835	3	6,838
City Of Burlington	21,352	21,272	-	2,060	-	-	2,060	519	-	804	56	1,379	2,564	(9)	2,555
City Of Carrington	49,353	49,167	-	4,762	-	1,014	5,776	1,199	-	1,859	-	3,058	5,927	159	6,086
City of Carson	5,213	5,194	-	503	-	-	503	127	-	196	16	339	626	(3)	623
City Of Cavalier	41,423	41,267	-	3,997	-	579	4,576	1,006	-	1,560	-	2,566	4,974	91	5,065
City Of Cooperstown	12,870	12,821	-	1,242	-	-	1,242	313	-	485	36	834	1,545	(6)	1,539
City Of Crosby	13,909	13,856	-	1,342	-	47	1,389	338	-	524	-	862	1,670	7	1,677
City Of Devils Lake	123,870	123,403	-	11,952	-	558	12,510	3,010	-	4,666	-	7,676	14,875	87	14,962
City of Dodge	2,513	2,504	-	242	-	23	265	61	-	95	-	156	302	4	306
City Of Drayton	19,477	19,403	-	1,879	-	60	1,939	473	-	734	-	1,207	2,339	9	2,348
City Of Elgin	4,577	4,559	-	442	-	-	442	111	-	172	10	293	550	(1)	549
City Of Ellendale	29,679	29,567	-	2,864	-	-	2,864	721	-	1,118	591	2,430	3,564	(92)	3,472
City Of Emerado	5,336	5,316	-	515	-	-	515	130	-	201	14	345	641	(2)	639
City Of Fargo	2,186,428	2,178,183	-	210,970	-	-	210,970	53,124	-	82,356	9,915	145,395	262,556	(1,552)	261,004
City Of Fessenden	3,124	3,112	-	301	-	-	301	76	-	118	9	203	375	(1)	374
City Of Finley	6,512	6,488	-	628	-	-	628	158	-	245	205	608	782	(32)	750
City Of Glenburn	4,350	4,333	-	420	-	-	420	106	-	164	11	281	522	(2)	520
City Of Grafton	111,611	111,190	-	10,769	-	118	10,887	2,712	-	4,204	-	6,916	13,403	18	13,421
City Of Grand Forks	1,633,885	1,627,723	-	157,654	-	-	157,654	39,699	-	61,543	32,552	133,794	196,204	(5,096)	191,108
City Of Granville	1,325	1,320	-	128	-	330	458	32	-	50	-	82	159	52	211
City Of Gwinner	11,068	11,027	-	1,068	-	48	1,116	269	-	417	-	686	1,329	7	1,336
City Of Halliday	8,882	8,848	-	857	-	-	857	216	-	335	23	574	1,067	(4)	1,063
City Of Hankinson	15,277	15,220	-	1,474	-	121	1,595	371	-	575	-	946	1,835	19	1,854
City Of Harvey	39,421	39,272	-	3,804	-	157	3,961	958	-	1,485	-	2,443	4,734	24	4,758
City Of Harwood	10,282	10,243	-	992	-	-	992	250	-	387	232	869	1,235	(36)	1,199
City Of Hatton	4,593	4,575	-	443	-	223	666	112	-	173	-	285	551	35	586
City Of Jamestown	379,111	377,681	-	36,581	-	-	36,581	9,211	-	14,280	754	24,245	45,525	(118)	45,407
City Of Kenmare	21,570	21,489	-	2,081	-	-	2,081	524	-	812	345	1,681	2,590	(54)	2,536
City Of Killdeer	67,407	67,153	-	6,504	-	-	6,504	1,638	-	2,539	444	4,621	8,095	(70)	8,025
City Of Kulm	5,489	5,468	-	530	-	525	1,055	133	-	207	-	340	659	82	741
City Of Lakota	15,098	15,041	-	1,457	-	123	1,580	367	-	569	-	936	1,813	19	1,832
City Of Lamoure	13,407	13,356	-	1,294	-	-	1,294	326	-	505	41	872	1,610	(6)	1,604
City Of Larimore	7,706	7,677	-	744	-	259	1,003	187	-	290	-	477	925	40	965
City Of Lidgerwood	5,114	5,095	-	493	-	-	493	124	-	193	14	331	614	(2)	612
City Of Lincoln	34,822	34,691	-	3,360	-	-	3,360	846	-	1,312	288	2,446	4,182	(45)	4,137

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
City Of Linton	\$ 17,729	\$ 17,662	\$ -	\$ 1,711	\$ -	\$ -	\$ 1,711	\$ 431	\$ -	\$ 668	\$ 47	\$ 1,146	\$ 2,129	\$ (7)	\$ 2,122
City Of Lisbon	32,568	32,445	-	3,142	-	-	3,142	791	-	1,227	501	2,519	3,911	(79)	3,832
City Of Maddock	9,715	9,678	-	937	-	-	937	236	-	366	30	632	1,167	(5)	1,162
City of Mandan	131,928	131,430	-	12,730	-	-	12,730	3,205	-	4,969	972	9,146	15,842	(152)	15,690
City Of Mapleton	10,756	10,715	-	1,038	-	-	1,038	261	-	405	190	856	1,292	(30)	1,262
City Of McClusky	2,577	2,568	-	249	-	-	249	63	-	97	8	168	309	(1)	308
City Of Mcville	8,393	8,362	-	810	-	191	1,001	204	-	316	-	520	1,008	30	1,038
City Of Medora	19,959	19,884	-	1,926	-	240	2,166	485	-	752	-	1,237	2,397	38	2,435
City Of Michigan	3,935	3,920	-	380	-	-	380	96	-	148	10	254	473	(2)	471
City Of Minto	6,069	6,046	-	586	-	-	586	147	-	229	16	392	729	(2)	727
City Of Mohall	10,675	10,634	-	1,030	-	-	1,030	259	-	402	34	695	1,282	(5)	1,277
City Of Mott	8,479	8,447	-	818	-	-	818	206	-	319	192	717	1,018	(30)	988
City Of Napoleon	5,289	5,269	-	510	-	1,032	1,542	129	-	199	-	328	635	161	796
City Of Neche	2,994	2,983	-	289	-	10	299	73	-	113	-	186	360	1	361
City Of New England	7,399	7,371	-	714	-	-	714	180	-	279	21	480	889	(3)	886
City Of New Leipzig	1,914	1,906	-	185	-	-	185	46	-	72	7	125	230	(1)	229
City Of New Rockford	14,782	14,726	-	1,426	-	-	1,426	359	-	557	39	955	1,775	(6)	1,769
City Of New Salem	8,870	8,836	-	856	-	-	856	216	-	334	157	707	1,065	(24)	1,041
City of New Town	66,688	66,436	-	6,435	-	1,130	7,565	1,620	-	2,512	-	4,132	8,008	177	8,185
City Of Northwood	20,019	19,944	-	1,932	-	66	1,998	486	-	754	-	1,240	2,404	10	2,414
City Of Oakes	42,702	42,541	-	4,120	-	666	4,786	1,038	-	1,608	-	2,646	5,128	104	5,232
City Of Park River	32,938	32,814	-	3,178	-	-	3,178	800	-	1,241	124	2,165	3,955	(19)	3,936
City Of Pembina	6,745	6,720	-	651	-	1	652	164	-	254	-	418	810	-	810
City Of Powers Lake	10,865	10,824	-	1,048	-	-	1,048	264	-	409	330	1,003	1,305	(52)	1,253
City Of Ray	15,073	15,016	-	1,454	-	-	1,454	366	-	568	40	974	1,810	(6)	1,804
City of Regent	4,638	4,620	-	448	-	90	538	113	-	175	-	288	557	14	571
City Of Rhame	3,565	3,552	-	344	-	-	344	87	-	134	114	335	428	(18)	410
City Of Rolla	25,606	25,509	-	2,471	-	548	3,019	622	-	964	-	1,586	3,075	86	3,161
City Of Rugby	42,551	42,390	-	4,106	-	1,085	5,191	1,034	-	1,603	-	2,637	5,110	170	5,280
City Of Sherwood	2,347	2,338	-	226	-	19	245	57	-	88	-	145	282	3	285
City Of Stanley	50,689	50,497	-	4,891	-	1,564	6,455	1,232	-	1,909	-	3,141	6,087	245	6,332
City Of Surrey	32,235	32,113	-	3,110	-	137	3,247	783	-	1,214	-	1,997	3,871	22	3,893
City Of Thompson	12,487	12,439	-	1,205	-	-	1,205	303	-	470	135	908	1,499	(21)	1,478
City Of Triega	59,533	59,308	-	5,744	-	885	6,629	1,446	-	2,242	-	3,688	7,149	138	7,287
City Of Townner	4,505	4,488	-	435	-	425	860	109	-	170	-	279	541	67	608
City Of Underwood	6,237	6,213	-	602	-	-	602	152	-	235	20	407	749	(3)	746
City of Velva	11,992	11,947	-	1,157	-	226	1,383	291	-	452	-	743	1,440	35	1,475
City Of Wahpeton	158,314	157,717	-	15,276	-	1,557	16,833	3,847	-	5,963	-	9,810	19,011	244	19,255
City Of Walhalla	19,438	19,365	-	1,876	-	-	1,876	472	-	732	118	1,322	2,334	(18)	2,316
City Of Watford City	255,051	254,089	-	24,610	-	-	24,610	6,197	-	9,607	2,064	17,868	30,628	(323)	30,305

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)					
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
City Of West Fargo	\$ 560,796	\$ 558,681	\$ -	\$ 54,111	\$ -	\$ -	\$ 54,111	\$ 13,626	\$ -	\$ 21,123	\$ 2,331	\$ 37,080	\$ 67,343	\$ (365)	\$ 66,978	
City Of Westhope	12,157	12,111	-	1,173	-	-	1,173	295	-	458	22	775	1,460	(4)	1,456	
City Of Williston	1,176,646	1,172,208	-	113,535	-	8,033	121,568	28,589	-	44,320	-	72,909	141,297	1,258	142,555	
City Of Wilton	10,232	10,193	-	987	-	87	1,074	249	-	385	-	634	1,229	14	1,243	
City Of Wishek	16,674	16,611	-	1,609	-	-	1,609	405	-	628	44	1,077	2,002	(7)	1,995	
Adams County	87,024	86,696	-	8,397	-	169	8,566	2,114	-	3,278	-	5,392	10,450	26	10,476	
Barnes County	288,572	287,483	-	27,844	-	332	28,176	7,011	-	10,870	-	17,881	34,653	52	34,705	
Benson County	146,363	145,811	-	14,123	-	-	14,123	3,556	-	5,513	888	9,957	17,576	(139)	17,437	
Billings County	199,115	198,364	-	19,213	-	-	19,213	4,838	-	7,500	837	13,175	23,911	(131)	23,780	
Bottineau County	233,522	232,641	-	22,533	-	19	22,552	5,674	-	8,796	-	14,470	28,042	3	28,045	
Bowman County	128,947	128,461	-	12,442	-	-	12,442	3,133	-	4,857	111	8,101	15,485	(17)	15,468	
Burke County	116,483	116,044	-	11,240	-	-	11,240	2,830	-	4,388	15	7,233	13,988	(2)	13,986	
Burleigh County	1,162,756	1,158,371	-	112,195	-	8,314	120,509	28,252	-	43,797	-	72,049	139,629	1,302	140,931	
Cass County	1,725,435	1,718,928	-	166,488	-	-	166,488	41,923	-	64,992	5,039	111,954	207,198	(789)	206,409	
Cavalier County	147,924	147,366	-	14,273	-	-	14,273	3,594	-	5,572	265	9,431	17,763	(42)	17,721	
Dickey County	129,179	128,692	-	12,465	-	815	13,280	3,139	-	4,866	-	8,005	15,512	128	15,640	
Divide County	188,832	188,120	-	18,220	-	1,106	19,326	4,588	-	7,113	-	11,701	22,676	173	22,849	
Dunn County	353,694	352,361	-	34,128	-	-	34,128	8,594	-	13,323	408	22,325	42,473	(64)	42,409	
Eddy County	65,996	65,747	-	6,368	-	19	6,387	1,604	-	2,486	-	4,090	7,925	3	7,928	
Emmons County	101,768	101,385	-	9,820	-	-	9,820	2,473	-	3,833	762	7,068	12,221	(119)	12,102	
Foster County	85,548	85,225	-	8,255	-	1,432	9,687	2,079	-	3,222	-	5,301	10,273	224	10,497	
Grand Forks County	1,110,211	1,106,024	-	107,125	-	11,256	118,381	26,975	-	41,818	-	68,793	133,319	1,762	135,081	
Grant County	83,833	83,517	-	8,089	-	-	8,089	2,037	-	3,158	158	5,353	10,067	(25)	10,042	
Griggs County	66,608	66,356	-	6,427	-	153	6,580	1,618	-	2,509	-	4,127	7,999	24	8,023	
Hettinger County	85,523	85,201	-	8,252	-	-	8,252	2,078	-	3,221	17	5,316	10,270	(3)	10,267	
Lamoure County	127,867	127,384	-	12,338	-	-	12,338	3,107	-	4,816	346	8,269	15,355	(54)	15,301	
Logan County	55,958	55,746	-	5,399	-	-	5,399	1,360	-	2,108	259	3,727	6,720	(40)	6,680	
Mchenry County	101,306	100,923	-	9,775	-	1,455	11,230	2,461	-	3,816	-	6,277	12,165	228	12,393	
McIntosh County	79,493	79,193	-	7,670	-	-	7,670	1,931	-	2,994	242	5,167	9,546	(38)	9,508	
Mckenzie County	908,016	904,591	-	87,615	-	-	87,615	22,062	-	34,202	19,354	75,618	109,038	(3,030)	106,008	
McLean County	369,085	367,693	-	35,613	-	-	35,613	8,968	-	13,902	568	23,438	44,321	(89)	44,232	
Mercer County	259,288	258,310	-	25,019	-	2,379	27,398	6,300	-	9,767	-	16,067	31,136	372	31,508	
Morton County	563,143	561,020	-	54,338	-	-	54,338	13,683	-	21,212	3,811	38,706	67,625	(597)	67,028	
Mountrail County	470,954	469,178	-	45,443	-	-	45,443	11,443	-	17,739	2,888	32,070	56,554	(452)	56,102	
Nelson County	109,766	109,352	-	10,591	-	-	10,591	2,667	-	4,135	465	7,267	13,181	(73)	13,108	
Oliver County	54,766	54,559	-	5,284	-	202	5,486	1,331	-	2,063	-	3,394	6,576	32	6,608	
Pembina County	212,350	211,550	-	20,490	-	623	21,113	5,160	-	7,999	-	13,159	25,500	97	25,597	
Pierce County	169,263	168,625	-	16,332	-	554	16,886	4,113	-	6,376	-	10,489	20,326	87	20,413	
Ramsey County	252,134	251,183	-	24,329	-	-	24,329	6,126	-	9,497	2,676	18,299	30,277	(419)	29,858	
Ransom County	112,730	112,305	-	10,877	-	124	11,001	2,739	-	4,246	-	6,985	13,537	19	13,556	

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
Renville County	\$ 96,645	\$ 96,280	\$ -	\$ 9,325	\$ -	\$ -	\$ 9,325	\$ 2,348	\$ -	\$ 3,640	\$ 440	\$ 6,428	\$ 11,606	\$ (69)	\$ 11,537
Richland County	421,368	419,779	-	40,658	-	-	40,658	10,238	-	15,872	1,645	27,755	50,600	(257)	50,343
Rolette County	212,944	212,141	-	20,547	-	-	20,547	5,174	-	8,021	203	13,398	25,571	(32)	25,539
Sheridan County	44,259	44,092	-	4,271	-	24	4,295	1,075	-	1,667	-	2,742	5,315	4	5,319
Slope County	44,633	44,464	-	4,307	-	-	4,307	1,084	-	1,681	158	2,923	5,360	(25)	5,335
Stark County	535,739	533,719	-	51,694	-	1,487	53,181	13,017	-	20,180	-	33,197	64,334	233	64,567
Steele County	70,743	70,477	-	6,826	-	-	6,826	1,719	-	2,665	35	4,419	8,495	(5)	8,490
Stutsman County	470,462	468,688	-	45,395	-	-	45,395	11,431	-	17,721	343	29,495	56,495	(54)	56,441
Towner County	80,491	80,188	-	7,767	-	-	7,767	1,956	-	3,032	274	5,262	9,666	(43)	9,623
Traill County	217,569	216,749	-	20,993	-	-	20,993	5,286	-	8,195	1,469	14,950	26,127	(230)	25,897
Walsh County	246,876	245,945	-	23,821	-	544	24,365	5,998	-	9,299	-	15,297	29,646	85	29,731
Ward County	989,977	986,243	-	95,523	-	6,430	101,953	24,054	-	37,289	-	61,343	118,881	1,007	119,888
Wells County	113,260	112,833	-	10,929	-	1,076	12,005	2,752	-	4,266	-	7,018	13,601	168	13,769
Williams County	1,065,610	1,061,591	-	102,821	-	17,189	120,010	25,891	-	40,138	-	66,029	127,963	2,691	130,654
Cavalier County Health Dist	8,621	8,589	-	832	-	-	832	209	-	325	22	556	1,035	(4)	1,031
Central Valley Health Unit	85,136	84,815	-	8,215	-	-	8,215	2,069	-	3,207	1,498	6,774	10,224	(235)	9,989
City-County Health District	39,475	39,326	-	3,809	-	527	4,336	959	-	1,487	-	2,446	4,740	83	4,823
Custer Health Unit	101,612	101,229	-	9,805	-	-	9,805	2,469	-	3,827	249	6,545	12,202	(39)	12,163
Dickey County Health District	14,076	14,023	-	1,358	-	-	1,358	342	-	530	37	909	1,690	(6)	1,684
Emmons County Public Health	12,633	12,586	-	1,219	-	-	1,219	307	-	476	10	793	1,517	(2)	1,515
First District Health Unit	168,405	167,770	-	16,250	-	-	16,250	4,092	-	6,343	812	11,247	20,223	(127)	20,096
Garrison Diversion Conservancy District	131,135	130,640	-	12,653	-	-	12,653	3,186	-	4,939	595	8,720	15,747	(93)	15,654
Kidder County District Health Unit	3,102	3,090	-	299	-	99	398	75	-	117	-	192	373	15	388
Lake Region District Health Unit	57,608	57,391	-	5,559	-	-	5,559	1,400	-	2,170	28	3,598	6,918	(4)	6,914
McIntosh District Health Unit	4,851	4,832	-	468	-	-	468	118	-	183	12	313	582	(2)	580
Nelson-Griggs District Health Unit	10,314	10,275	-	995	-	-	995	251	-	389	33	673	1,239	(5)	1,234
Rolette County Public Health	30,854	30,738	-	2,977	-	-	2,977	750	-	1,162	213	2,125	3,705	(33)	3,672
Sargent County District Health Unit	7,614	7,585	-	735	-	-	735	185	-	287	56	528	914	(9)	905
Southwestern District Health Unit	93,558	93,206	-	9,028	-	-	9,028	2,273	-	3,524	219	6,016	11,235	(34)	11,201
Towner County Public Health Unit	5,957	5,935	-	575	-	-	575	145	-	224	131	500	715	(21)	694
Traill District Health Unit	12,091	12,046	-	1,167	-	-	1,167	294	-	455	35	784	1,452	(6)	1,446
Upper Missouri Health Unit	73,802	73,524	-	7,121	-	-	7,121	1,793	-	2,780	175	4,748	8,862	(27)	8,835
Walsh County Health District	18,595	18,525	-	1,794	-	601	2,395	452	-	700	-	1,152	2,233	94	2,327
Wells County Dist Health Unit	15,036	14,979	-	1,451	-	-	1,451	365	-	566	482	1,413	1,806	(76)	1,730
Barnes County Soil Conservation District	5,454	5,433	-	526	-	346	872	133	-	205	-	338	655	54	709
Bismarck Rural Fire Protection	41,346	41,190	-	3,990	-	-	3,990	1,005	-	1,557	850	3,412	4,965	(133)	4,832
Bowman City Park Board	6,148	6,125	-	593	-	12	605	149	-	232	-	381	738	2	740
Burleigh County Council On Aging	48,831	48,647	-	4,712	-	169	4,881	1,186	-	1,839	-	3,025	5,864	26	5,890
Burleigh County Soil Conservation District	11,727	11,682	-	1,132	-	-	1,132	285	-	442	121	848	1,408	(19)	1,389
Carnegie Regional Library	4,217	4,201	-	407	-	2	409	102	-	159	-	261	506	-	506

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
Cass County Soil Conservation District	\$ 15,368	\$ 15,310	\$ -	\$ 1,483	\$ -	\$ -	\$ 1,483	\$ 373	\$ -	\$ 579	\$ 41	\$ 993	\$ 1,845	\$ (6)	\$ 1,839
Cass County Water Resource District	17,831	17,764	-	1,721	-	130	1,851	433	-	672	-	1,105	2,141	20	2,161
Cavalier County Job Development Authority	3,430	3,417	-	331	-	-	331	83	-	129	9	221	412	(1)	411
Central Plains Water District	13,007	12,958	-	1,255	-	-	1,255	316	-	490	39	845	1,562	(6)	1,556
Consolidated Waste Ltd	10,729	10,688	-	1,035	-	89	1,124	261	-	404	-	665	1,288	14	1,302
Crosby Park District	6,103	6,080	-	589	-	1,291	1,880	148	-	230	-	378	733	202	935
Devils Lake Park Board	27,415	27,311	-	2,645	-	-	2,645	666	-	1,033	73	1,772	3,292	(11)	3,281
Dunseith Community Nursing Home	68,476	68,218	-	6,607	-	1,710	8,317	1,664	-	2,579	-	4,243	8,223	268	8,491
Fargo Park District	229,734	228,868	-	22,167	-	-	22,167	5,582	-	8,653	3,395	17,630	27,587	(532)	27,055
Grafton Park District	11,916	11,871	-	1,150	-	-	1,150	290	-	449	31	770	1,431	(5)	1,426
Grand Forks County Water Resource District	2,668	2,658	-	257	-	99	356	65	-	100	-	165	320	15	335
Grand Forks Park District	124,656	124,186	-	12,028	-	223	12,251	3,029	-	4,695	-	7,724	14,969	35	15,004
Grand Forks Public Library	44,329	44,161	-	4,277	-	-	4,277	1,077	-	1,670	313	3,060	5,323	(49)	5,274
Grand Forks-E Grand Forks Metropolitan Planning	24,252	24,161	-	2,340	-	-	2,340	589	-	913	64	1,566	2,912	(10)	2,902
Greater Ramsey Water District	24,597	24,504	-	2,373	-	-	2,373	598	-	926	65	1,589	2,954	(10)	2,944
Griggs County Public Library	3,328	3,315	-	321	-	-	321	81	-	125	60	266	400	(9)	391
James River Soil Conservation District	4,061	4,046	-	392	-	-	392	99	-	153	13	265	488	(2)	486
James River Valley Library System	22,639	22,553	-	2,184	-	176	2,360	550	-	853	-	1,403	2,719	27	2,746
Jamestown Parks And Recreation District	25,486	25,390	-	2,459	-	-	2,459	619	-	960	596	2,175	3,060	(93)	2,967
Jamestown Regional Airport	10,427	10,388	-	1,006	-	-	1,006	253	-	393	27	673	1,252	(4)	1,248
Lake Metigoshe Recreation Service District	11,597	11,554	-	1,119	-	-	1,119	282	-	437	300	1,019	1,393	(47)	1,346
Mcintosh County Housing Authority	2,789	2,778	-	269	-	-	269	68	-	105	8	181	335	(1)	334
Mercer County Soil Conservation District	2,661	2,651	-	257	-	526	783	65	-	100	-	165	320	82	402
Minot Rural Fire Department	10,964	10,922	-	1,058	-	-	1,058	266	-	413	30	709	1,317	(5)	1,312
North Central Soil Conservation District	5,099	5,080	-	492	-	257	749	124	-	192	-	316	612	40	652
North Dakota Firefighters Association	8,640	8,608	-	834	-	620	1,454	210	-	325	-	535	1,038	97	1,135
R & T Water Supply Commerce Authority	35,571	35,437	-	3,432	-	-	3,432	864	-	1,340	693	2,897	4,272	(109)	4,163
Ramsey County Housing Authority	17,289	17,223	-	1,668	-	67	1,735	420	-	651	-	1,071	2,076	10	2,086
Ramsey County Soil Conservation District	1,157	1,153	-	112	-	12	124	28	-	44	-	72	139	2	141
Ramsey County Water Resource District	2,266	2,258	-	219	-	-	219	55	-	85	6	146	272	(1)	271
Ransom County Soil Cons Dist	4,103	4,087	-	396	-	-	396	100	-	155	11	266	493	(2)	491
Rolette County Soil Conservation District	2,484	2,475	-	240	-	-	240	60	-	94	14	168	298	(2)	296
Southeast Region Career & Technology Center	6,979	6,952	-	673	-	-	673	170	-	263	18	451	838	(3)	835
Southeast Water Users District	35,387	35,254	-	3,415	-	-	3,415	860	-	1,333	3,658	5,851	4,249	(573)	3,676
Southwest Water Authority	214,289	213,480	-	20,677	-	-	20,677	5,207	-	8,072	680	13,959	25,733	(107)	25,626
Stutsman County Housing Authority	10,148	10,110	-	979	-	-	979	247	-	382	33	662	1,219	(5)	1,214
Trail County Water Resource District	4,010	3,995	-	387	-	211	598	97	-	151	-	248	482	33	515
Trail Rural Water District	7,804	7,775	-	753	-	52	805	190	-	294	-	484	937	8	945
Tri-Cities Joint Job Development Authority	9,512	9,476	-	918	-	-	918	231	-	358	354	943	1,142	(55)	1,087
Wahpeton Park Board	39,136	38,988	-	3,776	-	-	3,776	951	-	1,474	3,156	5,581	4,700	(494)	4,206

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
Walsh County Housing Authority	\$ 2,188	\$ 2,180	\$ -	\$ 211	\$ -	\$ -	\$ 211	\$ 53	\$ -	\$ 82	\$ 6	\$ 141	\$ 263	\$ (1)	\$ 262
Walsh County Water Resource District	3,485	3,472	-	336	-	59	395	85	-	131	-	216	418	9	427
Ward County Water Resource District	2,549	2,539	-	246	-	-	246	62	-	96	7	165	306	(1)	305
Wafford City Park District	36,345	36,208	-	3,507	-	1,147	4,654	883	-	1,369	-	2,252	4,364	180	4,544
West Fargo Park District	79,498	79,198	-	7,671	-	-	7,671	1,932	-	2,994	547	5,473	9,546	(86)	9,460
Western & Central Stark Soil Conservation District	7,388	7,360	-	713	-	16	729	180	-	278	-	458	887	2	889
Western Area Water Supply Authority	72,201	71,929	-	6,967	-	380	7,347	1,754	-	2,720	-	4,474	8,670	60	8,730
Williams County Soil Conservation District	3,642	3,628	-	351	-	-	351	88	-	137	15	240	437	(2)	435
Williston Housing Authority	19,490	19,417	-	1,881	-	671	2,552	474	-	734	-	1,208	2,340	105	2,445
Williston Rural Fire Protection District #1	4,065	4,049	-	392	-	-	392	99	-	153	11	263	488	(2)	486
Anamoose Public School District #14	11,776	11,731	-	1,136	-	-	1,136	286	-	444	117	847	1,414	(18)	1,396
Apple Creek Elementary School	2,542	2,533	-	245	-	286	531	62	-	96	-	158	305	45	350
Beach Public School District #3	60,275	60,048	-	5,816	-	611	6,427	1,465	-	2,270	-	3,735	7,238	96	7,334
Belcourt School District #7	384,817	383,366	-	37,131	-	-	37,131	9,350	-	14,495	6,365	30,210	46,210	(996)	45,214
Belfield Public School #13	27,669	27,564	-	2,670	-	-	2,670	672	-	1,042	125	1,839	3,323	(19)	3,304
Beulah Public School #27	73,502	73,225	-	7,092	-	-	7,092	1,786	-	2,769	107	4,662	8,826	(17)	8,809
Billings County School District	29,322	29,211	-	2,829	-	29	2,858	712	-	1,104	-	1,816	3,521	5	3,526
Bismarck Public Schools	1,812,245	1,805,410	-	174,864	-	679	175,543	44,032	-	68,261	-	112,293	217,622	106	217,728
Bottineau Public School	104,225	103,832	-	10,057	-	-	10,057	2,532	-	3,926	2,218	8,676	12,516	(347)	12,169
Bowman County School District #1	52,633	52,435	-	5,079	-	-	5,079	1,279	-	1,983	318	3,580	6,320	(50)	6,270
Burke Central School	13,570	13,519	-	1,309	-	-	1,309	330	-	511	107	948	1,630	(17)	1,613
Burleigh County Special Education Unit	3,763	3,749	-	363	-	-	363	91	-	142	10	243	452	(2)	450
Carrington School District #49	32,808	32,685	-	3,166	-	-	3,166	797	-	1,236	12	2,045	3,940	(2)	3,938
Cavalier Public Schools	32,548	32,425	-	3,141	-	257	3,398	791	-	1,226	-	2,017	3,908	40	3,948
Center Stanton Public School	19,313	19,241	-	1,864	-	-	1,864	469	-	727	214	1,410	2,319	(34)	2,285
Central Cass Public School District #7	73,711	73,433	-	7,112	-	-	7,112	1,791	-	2,776	205	4,772	8,852	(32)	8,820
Dakota Prairie Public School	44,019	43,853	-	4,247	-	299	4,546	1,070	-	1,658	-	2,728	5,286	47	5,333
Devils Lake Public School	229,198	228,334	-	22,115	-	-	22,115	5,569	-	8,633	176	14,378	27,523	(27)	27,496
Dickinson Public Schools	410,250	408,703	-	39,585	-	-	39,585	9,968	-	15,453	2,466	27,887	49,265	(386)	48,879
Divide County School Dist #1	47,343	47,165	-	4,568	-	-	4,568	1,150	-	1,783	159	3,092	5,685	(25)	5,660
Drake Public School District	15,663	15,604	-	1,511	-	69	1,580	381	-	590	-	971	1,881	11	1,892
Drayton Public School #19	18,363	18,294	-	1,772	-	-	1,772	446	-	692	9	1,147	2,205	(1)	2,204
Dunseith School District #1	117,945	117,500	-	11,381	-	-	11,381	2,866	-	4,443	648	7,957	14,163	(101)	14,062
East Central Special Education Unit	33,171	33,046	-	3,201	-	-	3,201	806	-	1,249	565	2,620	3,983	(88)	3,895
Elliendale Public School District #40	33,840	33,712	-	3,265	-	-	3,265	822	-	1,275	199	2,296	4,064	(31)	4,033
Enderlin Area School District #24	40,622	40,469	-	3,920	-	-	3,920	987	-	1,530	155	2,672	4,878	(24)	4,854
Fargo Public Schools	1,642,567	1,636,372	-	158,492	-	-	158,492	39,910	-	61,870	894	102,674	197,246	(140)	197,106
Fort Totten School District # 30	33,424	33,298	-	3,225	-	-	3,225	812	-	1,259	514	2,585	4,014	(81)	3,933
Garrison Public School District #51	44,337	44,170	-	4,278	-	300	4,578	1,077	-	1,670	-	2,747	5,324	47	5,371
Glen Ullin Public School #48	21,380	21,300	-	2,063	-	-	2,063	519	-	805	31	1,355	2,567	(5)	2,562

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)				
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer OPEB Expense		
Glenburn School District	\$ 33,598	\$ 33,471	\$ -	\$ 3,242	\$ -	\$ -	\$ 3,242	\$ 816	\$ -	\$ 1,266	\$ 55	\$ 2,137	\$ 4,035	\$ (9)	\$ 4,026
Grafton Public School District #3	121,554	121,096	-	11,729	-	-	11,729	2,953	-	4,579	1,048	8,580	14,597	(164)	14,433
Great Northwest Education Cooperative	12,642	12,594	-	1,220	-	38	1,258	307	-	476	-	783	1,518	6	1,524
Halliday Public School	3,409	3,397	-	329	-	219	548	83	-	128	-	211	409	34	443
Harvey Public School Dist #38	50,293	50,103	-	4,853	-	-	4,853	1,222	-	1,894	171	3,287	6,039	(27)	6,012
Hazen Public School District #3	45,467	45,296	-	4,387	-	794	5,181	1,105	-	1,713	-	2,818	5,460	124	5,584
Hillsboro Public School	42,628	42,467	-	4,113	-	284	4,397	1,036	-	1,606	-	2,642	5,119	44	5,163
James River Multidistrict Special Education Unit	32,990	32,866	-	3,183	-	327	3,510	802	-	1,243	-	2,045	3,962	51	4,013
Jamestown Public School District #1	232,189	231,314	-	22,404	-	1,537	23,941	5,642	-	8,746	-	14,388	27,882	241	28,123
Kenmare Public School District #28	38,458	38,313	-	3,711	-	-	3,711	934	-	1,449	312	2,695	4,618	(49)	4,569
Killdeer Public School #16	44,926	44,757	-	4,335	-	48	4,383	1,092	-	1,692	-	2,784	5,395	8	5,403
Kindred Public School District #2	30,873	30,756	-	2,979	-	461	3,440	750	-	1,163	-	1,913	3,707	72	3,779
Kulm Public School District #7	25,098	25,003	-	2,422	-	-	2,422	610	-	945	74	1,629	3,014	(12)	3,002
Lake Region Special Education Unit	43,444	43,280	-	4,192	-	-	4,192	1,056	-	1,636	115	2,807	5,217	(18)	5,199
Lakota Public School District # 66	24,091	24,000	-	2,325	-	138	2,463	585	-	907	-	1,492	2,893	22	2,915
Lamoure School District #8	31,630	31,511	-	3,052	-	625	3,677	769	-	1,191	-	1,960	3,798	98	3,896
Larimore Public School District #44	43,777	43,612	-	4,224	-	-	4,224	1,064	-	1,649	42	2,755	5,257	(7)	5,250
Leeds Public School District 6	12,117	12,072	-	1,169	-	111	1,280	294	-	456	-	750	1,455	17	1,472
Lewis & Clark Public Schools	29,858	29,745	-	2,881	-	1,224	4,105	725	-	1,125	-	1,850	3,585	192	3,777
Lidgerwood Public School	24,079	23,988	-	2,323	-	83	2,406	585	-	907	-	1,492	2,892	13	2,905
Linton Public School District #36	37,804	37,662	-	3,648	-	245	3,893	919	-	1,424	-	2,343	4,540	38	4,578
Lisbon Public School	47,726	47,546	-	4,605	-	48	4,653	1,160	-	1,798	-	2,958	5,731	8	5,739
Lonetree Special Education Unit	6,429	6,405	-	620	-	-	620	156	-	242	16	414	772	(3)	769
Mandan Public School District #1	559,316	557,207	-	53,969	-	2,216	56,185	13,590	-	21,068	-	34,658	67,165	347	67,512
Mandaree Public School #36	31,217	31,099	-	3,012	-	533	3,545	758	-	1,176	-	1,934	3,749	84	3,833
Manvel Public School	15,440	15,382	-	1,490	-	-	1,490	375	-	582	137	1,094	1,854	(22)	1,832
Maple Valley School District	22,973	22,886	-	2,217	-	298	2,515	558	-	865	-	1,423	2,759	47	2,806
Mapleton Public School	8,541	8,509	-	824	-	163	987	208	-	322	-	530	1,026	25	1,051
Max Public School	26,020	25,921	-	2,511	-	-	2,511	632	-	980	67	1,679	3,125	(11)	3,114
Mcclusky Public Schools	10,293	10,255	-	993	-	-	993	250	-	388	15	653	1,236	(2)	1,234
Mckenzie Cty Public School #1	166,917	166,287	-	16,106	-	1,735	17,841	4,056	-	6,287	-	10,343	20,044	272	20,316
Medina Public School District #3	15,736	15,676	-	1,518	-	-	1,518	382	-	593	99	1,074	1,890	(15)	1,875
Midkota School	13,384	13,333	-	1,291	-	-	1,291	325	-	504	48	877	1,607	(7)	1,600
Midway Public School District #128	37,205	37,065	-	3,590	-	937	4,527	904	-	1,401	-	2,305	4,468	147	4,615
Milnor Public School District #2	29,237	29,127	-	2,821	-	-	2,821	710	-	1,101	266	2,077	3,511	(42)	3,469
Minot Public School District #1	1,249,771	1,245,058	-	120,591	-	-	120,591	30,366	-	47,075	11,397	88,838	150,078	(1,784)	148,294
Minto Public School District #20	28,362	28,255	-	2,737	-	73	2,810	689	-	1,068	-	1,757	3,406	12	3,418
Mohall Lansford Sherwood School	28,386	28,279	-	2,739	-	307	3,046	690	-	1,069	-	1,759	3,409	48	3,457
Mott/Regent School Dist #1	29,547	29,435	-	2,851	-	64	2,915	718	-	1,113	-	1,831	3,548	10	3,558
Mt Pleasant School Dist #4	28,510	28,402	-	2,751	-	-	2,751	693	-	1,074	147	1,914	3,424	(23)	3,401

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)				
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Napoleon Public School District #2	\$ 22,087	\$ 22,004	\$ -	\$ 2,131	\$ -	\$ 329	\$ 2,460	\$ 537	\$ -	\$ 832	\$ -	\$ 1,369	\$ 2,652	\$ 51	\$ 2,703
New Public School #3	53,074	52,874	-	5,121	-	699	5,820	1,290	-	1,999	-	3,289	6,373	110	6,483
New Rockford Sheyenne Public School	21,225	21,145	-	2,048	-	89	2,137	516	-	799	-	1,315	2,549	14	2,563
New Salem Almont School District #49	37,680	37,538	-	3,636	-	-	3,636	916	-	1,419	298	2,633	4,525	(47)	4,478
New Town Public School District	127,875	127,392	-	12,339	-	-	12,339	3,107	-	4,817	1,773	9,697	15,356	(277)	15,079
Newburg United Public School	16,989	16,924	-	1,639	-	60	1,699	413	-	640	-	1,053	2,040	9	2,049
North Border School District # 100	47,410	47,231	-	4,575	-	-	4,575	1,152	-	1,786	298	3,236	5,693	(47)	5,646
North Sargent School District #3	28,645	28,537	-	2,764	-	32	2,796	696	-	1,079	-	1,775	3,440	5	3,445
North Valley Career & Technology Center	13,667	13,616	-	1,319	-	-	1,319	332	-	515	78	925	1,641	(12)	1,629
Northern Cass School District # 97	41,149	40,993	-	3,970	-	916	4,886	1,000	-	1,550	-	2,550	4,941	143	5,084
Northern Plains Special Ed Unit	9,129	9,094	-	881	-	-	881	222	-	344	675	1,241	1,096	(106)	990
Oakes Public Schools	46,832	46,655	-	4,519	-	-	4,519	1,138	-	1,764	228	3,130	5,624	(36)	5,588
Oliver-Mercer Special Education Unit	25,040	24,945	-	2,416	-	405	2,821	608	-	943	-	1,551	3,007	63	3,070
Park River Area School District	42,329	42,170	-	4,084	-	-	4,084	1,028	-	1,594	16	2,638	5,083	(3)	5,080
Peace Garden Special Services	26,182	26,084	-	2,526	-	-	2,526	636	-	986	103	1,725	3,144	(16)	3,128
Pingree-Buchanan School District	20,180	20,104	-	1,947	-	-	1,947	490	-	760	93	1,343	2,423	(15)	2,408
Richland School District # 44	27,812	27,707	-	2,684	-	-	2,684	676	-	1,048	66	1,790	3,340	(10)	3,330
Rolette Public School	20,386	20,309	-	1,967	-	-	1,967	495	-	768	468	1,731	2,448	(73)	2,375
Roughrider Education Services Program (RESP)	2,337	2,328	-	225	-	-	225	57	-	88	7	152	281	(1)	280
Rugby Public School District #5	50,112	49,923	-	4,835	-	-	4,835	1,218	-	1,888	277	3,383	6,018	(43)	5,975
Rural Cass Special Education Unit	15,969	15,909	-	1,541	-	-	1,541	368	-	602	316	1,306	1,918	(50)	1,868
Sawyer Public School	13,711	13,659	-	1,323	-	173	1,496	333	-	516	-	849	1,646	27	1,673
Sheyenne Valley Career And Tech Center	7,794	7,765	-	752	-	-	752	189	-	294	20	503	936	(3)	933
Sheyenne Valley Special Education Unit	41,911	41,753	-	4,044	-	164	4,208	1,018	-	1,579	-	2,597	5,033	26	5,059
Solen Public School Dist #3	33,856	33,729	-	3,267	-	803	4,070	823	-	1,275	-	2,098	4,066	126	4,192
Souris Valley Special Services	25,636	25,539	-	2,474	-	1,809	4,283	623	-	966	-	1,589	3,078	283	3,361
South East Education Cooperative	32,580	32,458	-	3,144	-	593	3,737	792	-	1,227	-	2,019	3,912	93	4,005
South Heart Public School District #9	20,621	20,543	-	1,990	-	-	1,990	501	-	777	169	1,447	2,476	(27)	2,449
South Prairie School District #70	47,073	46,896	-	4,542	-	-	4,542	1,144	-	1,773	314	3,231	5,653	(49)	5,604
St John School District #3	57,355	57,139	-	5,534	-	-	5,534	1,394	-	2,160	283	3,837	6,887	(44)	6,843
Stanley Community Public School District # 2	103,896	103,504	-	10,025	-	2,802	12,827	2,524	-	3,913	-	6,437	12,476	439	12,915
Surrey Schools	45,941	45,768	-	4,433	-	-	4,433	1,116	-	1,730	670	3,516	5,517	(105)	5,412
Sw Special Education Unit	7,544	7,515	-	728	-	257	985	183	-	284	-	467	906	40	946
Tgu School District #60	135,931	135,419	-	13,116	-	-	13,116	3,303	-	5,120	29	8,452	16,323	(4)	16,319
Thompson Public School	27,436	27,333	-	2,647	-	-	2,647	667	-	1,033	48	1,748	3,295	(7)	3,288
Tioga Public School District #15	55,845	55,634	-	5,388	-	616	6,004	1,357	-	2,103	-	3,460	6,706	96	6,802
Turtle Lake Mercer School District #72	27,867	27,762	-	2,689	-	310	2,999	677	-	1,050	-	1,727	3,346	48	3,394
Underwood School District #8	23,039	22,952	-	2,223	-	-	2,223	560	-	868	274	1,702	2,767	(43)	2,724
United Public School District # 7	81,546	81,238	-	7,868	-	-	7,868	1,981	-	3,072	94	5,147	9,792	(15)	9,777
Valley City Public School	80,931	80,626	-	7,809	-	-	7,809	1,966	-	3,048	71	5,085	9,719	(11)	9,708

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)				
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
Velva Public School	\$ 29,882	\$ 29,770	\$ -	\$ 2,883	\$ -	\$ -	\$ 2,883	\$ 726	\$ -	\$ 1,126	\$ 61	\$ 1,913	\$ 3,588	\$ (10)	\$ 3,578
Wahpeton Public School District 37	108,739	108,329	-	10,492	-	460	10,952	2,642	-	4,096	-	6,738	13,058	72	13,130
Warwick Public School	31,489	31,371	-	3,038	-	265	3,303	765	-	1,186	-	1,951	3,781	42	3,823
Washburn Public School	30,823	30,707	-	2,974	-	-	2,974	749	-	1,161	324	2,234	3,701	(51)	3,650
West Fargo Public School #6	1,236,250	1,231,587	-	119,286	-	198	119,484	30,037	-	46,566	-	76,603	148,454	31	148,485
West River Student Services	9,394	9,358	-	906	-	208	1,114	228	-	354	-	582	1,128	32	1,160
Westhope Public School #17	20,540	20,463	-	1,982	-	-	1,982	499	-	774	266	1,539	2,467	(42)	2,425
White Shield School Dist #85	82,337	82,026	-	7,945	-	-	7,945	2,001	-	3,101	578	5,680	9,887	(91)	9,796
Williston Public School #1	517,614	515,662	-	49,945	-	-	49,945	12,577	-	19,497	1,371	33,445	62,157	(215)	61,942
Wilmac Multidistrict Special Education Unit	58,068	57,849	-	5,603	-	-	5,603	1,411	-	2,187	314	3,912	6,973	(49)	6,924
Wilton Public School District	20,019	19,944	-	1,932	-	-	1,932	486	-	754	48	1,288	2,404	(8)	2,396
Yellowstone School District # 14	13,736	13,684	-	1,325	-	143	1,468	334	-	517	-	851	1,650	22	1,672
Zeeland Public Schools	5,601	5,580	-	540	-	-	540	136	-	211	15	362	673	(2)	671
Attorney General's Office	1,083,269	1,079,184	-	104,525	-	6,346	110,871	26,320	-	40,803	-	67,123	130,084	993	131,077
Bank Of North Dakota	829,167	826,040	-	80,007	-	-	80,007	20,146	-	31,232	8,084	59,462	99,570	(1,266)	98,304
Beef Commission	12,707	12,659	-	1,226	-	-	1,226	309	-	479	34	822	1,526	(5)	1,521
Bismarck State College	314,483	313,297	-	30,345	-	2,172	32,517	7,641	-	11,846	-	19,487	37,764	340	38,104
Board Of Medical Examiners	20,404	20,327	-	1,969	-	615	2,584	496	-	769	-	1,265	2,450	96	2,546
Board Of Pharmacy	16,565	16,503	-	1,598	-	-	1,598	402	-	624	44	1,070	1,989	(7)	1,982
Central Services	99,813	99,436	-	9,631	-	-	9,631	2,425	-	3,760	331	6,516	11,986	(52)	11,934
Department Of Transportation	4,476,125	4,459,244	-	431,904	-	12,117	444,021	108,757	-	168,601	-	277,358	537,512	1,897	539,409
Dickinson State University	181,527	180,842	-	17,516	-	909	18,425	4,411	-	6,838	-	11,249	21,799	142	21,941
Education Standards & Practice	30,788	30,671	-	2,971	-	430	3,401	748	-	1,160	-	1,908	3,697	67	3,764
Electrical Board	116,120	115,682	-	11,204	-	-	11,204	2,821	-	4,374	231	7,426	13,944	(36)	13,908
Housing Finance Agency	191,385	190,664	-	18,467	-	-	18,467	4,650	-	7,209	1,821	13,680	22,982	(285)	22,697
Information Technology Dept	1,735,160	1,728,616	-	167,427	-	-	167,427	42,159	-	65,358	1,226	108,743	208,365	(192)	208,173
Insurance Department	191,582	190,859	-	18,486	-	-	18,486	4,655	-	7,216	156	12,027	23,006	(24)	22,982
Job Service North Dakota	644,730	642,298	-	62,210	-	-	62,210	15,665	-	24,285	3,745	43,695	77,422	(586)	76,836
Lake Region State College	125,928	125,454	-	12,151	-	825	12,976	3,060	-	4,743	-	7,803	15,122	129	15,251
Land Department	149,534	148,970	-	14,429	-	-	14,429	3,633	-	5,632	63	9,328	17,957	(10)	17,947
Legislative Council	205,252	204,478	-	19,805	-	-	19,805	4,987	-	7,731	649	13,367	24,648	(102)	24,546
Mayville State University	215,145	214,334	-	20,759	-	896	21,655	5,227	-	8,104	-	13,331	25,836	140	25,976
Mill & Elevator Association	561,902	559,783	-	54,218	-	12,006	66,224	13,653	-	21,165	-	34,818	67,476	1,879	69,355
Minot State University	390,166	388,695	-	37,647	-	4,060	41,707	9,480	-	14,696	-	24,176	46,853	635	47,488
ND Board Of Nursing	46,254	46,080	-	4,463	-	-	4,463	1,124	-	1,742	143	3,009	5,554	(22)	5,532
ND Public Employees Retirement System	154,337	153,755	-	14,892	-	-	14,892	3,750	-	5,813	1,589	11,152	18,533	(249)	18,284
ND Soybean Council	31,528	31,409	-	3,042	-	-	3,042	766	-	1,188	83	2,037	3,786	(13)	3,773
ND St College Of Science	398,741	397,237	-	38,475	-	2,949	41,424	9,688	-	15,019	-	24,707	47,882	462	48,344
ND State Board Of Accountancy	20,543	20,465	-	1,982	-	-	1,982	499	-	774	54	1,327	2,467	(8)	2,459
ND State Board Of Cosmetology	4,782	4,764	-	461	-	-	461	116	-	180	16	312	574	(2)	572

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer OPEB Expense		
ND State Plumbing Board	\$ 27,999	\$ 27,893	\$ -	\$ 2,702	\$ -	\$ -	\$ 2,702	\$ 680	\$ -	\$ 1,055	\$ 74	\$ 1,809	\$ 3,362	\$ (12)	\$ 3,350
ND System Information Technology Services	154,003	153,422	-	14,860	-	-	14,860	3,742	-	5,801	578	10,121	18,493	(91)	18,402
ND University System Office	61,716	61,484	-	5,955	-	-	5,955	1,500	-	2,325	685	4,510	7,411	(107)	7,304
North Dakota State University	2,413,218	2,404,117	-	232,853	-	8,325	241,178	58,634	-	90,898	-	149,532	289,789	1,303	291,092
Office Of Management & Budget	228,342	227,481	-	22,033	-	-	22,033	5,548	-	8,601	254	14,403	27,420	(40)	27,380
Public Finance Authority	12,379	12,333	-	1,194	-	-	1,194	301	-	466	33	800	1,487	(5)	1,482
Real Estate Commission	6,826	6,800	-	659	-	325	984	166	-	257	-	423	820	51	871
Retirement & Investment Office	117,118	116,676	-	11,301	-	-	11,301	2,846	-	4,411	270	7,527	14,064	(42)	14,022
Rough Rider Industries	97,064	96,698	-	9,366	-	455	9,821	2,358	-	3,656	-	6,014	11,656	71	11,727
State Auditor's Office	283,777	282,706	-	27,382	-	995	28,377	6,895	-	10,689	-	17,584	34,077	156	34,233
State Board of Law Examiners	23,634	23,545	-	2,280	-	-	2,280	574	-	890	2,296	3,760	2,838	(359)	2,479
State Fair Association	77,854	77,560	-	7,512	-	-	7,512	1,892	-	2,933	54	4,879	9,349	(9)	9,340
University Of North Dakota	2,919,409	2,908,399	-	281,695	-	15,051	296,746	70,933	-	109,965	-	180,898	350,575	2,356	352,931
Valley City State University	132,621	132,121	-	12,797	-	1,143	13,940	3,222	-	4,995	-	8,217	15,926	179	16,105
Williston State College	86,115	85,791	-	8,309	-	393	8,702	2,092	-	3,244	-	5,336	10,341	61	10,402
Workforce Safety & Insurance	1,190,099	1,185,610	-	114,833	-	-	114,833	28,916	-	44,827	6,640	80,383	142,912	(1,040)	141,872
Adjutant General ND National Guard	877,991	874,680	-	84,718	-	-	84,718	21,333	-	33,071	4,740	59,144	105,433	(742)	104,691
Aeronautics Commission	30,459	30,344	-	2,939	-	-	2,939	740	-	1,147	80	1,967	3,658	(13)	3,645
Career & Technical Education	115,781	115,344	-	11,172	-	-	11,172	2,813	-	4,361	163	7,337	13,903	(26)	13,877
Commission On Legal Counsel For Indigents	184,040	183,346	-	17,758	-	-	17,758	4,472	-	6,932	1,166	12,570	22,100	(183)	21,917
Department Of Commerce	329,330	328,088	-	31,777	-	-	31,777	8,002	-	12,405	1,243	21,650	39,547	(195)	39,352
Department Of Corrections And Rehabilitation	507,616	505,701	-	48,980	-	-	48,980	12,334	-	19,120	2,643	34,097	60,957	(414)	60,543
Department Of Corrections Transitional Services	155,377	154,791	-	14,992	-	-	14,992	3,775	-	5,853	49	9,677	18,658	(8)	18,650
Department Of Financial Institutions	170,153	169,511	-	16,418	-	108	16,526	4,134	-	6,409	-	10,543	20,433	17	20,450
Department Of Human Services	5,091,020	5,071,820	-	491,235	-	12,235	503,470	123,697	-	191,762	-	315,459	611,351	1,915	613,266
Dept Of Agriculture	284,347	283,274	-	27,437	-	-	27,437	6,909	-	10,710	257	17,876	34,146	(40)	34,106
Facility Management	146,989	146,435	-	14,183	-	218	14,401	3,571	-	5,537	-	9,108	17,651	34	17,685
Field Services Division	538,755	536,723	-	51,985	-	-	51,985	13,090	-	20,293	1,475	34,858	64,696	(231)	64,465
Game & Fish Department	756,339	753,487	-	72,980	-	-	72,980	18,377	-	28,489	1,439	48,305	90,824	(225)	90,599
Governor's Office	86,471	86,145	-	8,344	-	13	8,357	2,101	-	3,257	-	5,358	10,384	2	10,386
Highway Patrol	910,863	907,428	-	87,890	-	1,943	89,833	22,131	-	34,309	-	56,440	109,380	304	109,684
Historical Society	304,141	302,994	-	29,347	-	-	29,347	7,390	-	11,456	1,971	20,817	36,523	(308)	36,215
Indian Affairs Commission	15,709	15,649	-	1,516	-	255	1,771	382	-	592	-	974	1,886	40	1,926
Industrial Commission	535,165	533,147	-	51,638	-	236	51,874	13,003	-	20,158	-	33,161	64,265	37	64,302
James River Correctional Ctr	580,534	578,344	-	56,016	-	-	56,016	14,105	-	21,867	2,468	38,440	69,713	(386)	69,327
Juvenile Services - DOCR	117,949	117,505	-	11,381	-	-	11,381	2,866	-	4,443	140	7,449	14,164	(22)	14,142
Life Skills and Transition Center	938,879	935,339	-	90,593	-	6,242	96,835	22,812	-	35,365	-	58,177	112,745	977	113,722
Milk Marketing Board	15,019	14,963	-	1,449	-	-	1,449	365	-	566	40	971	1,804	(6)	1,798
ND Barley Council	9,431	9,396	-	910	-	-	910	229	-	355	25	609	1,133	(4)	1,129
ND Corn Utilization Council	15,351	15,293	-	1,481	-	-	1,481	373	-	578	36	987	1,843	(6)	1,837

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)						
	Beginning Net OPEB Liability	Ending Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
ND Council On The Arts	\$ 23,702	\$ 23,612	\$ -	\$ 2,287	\$ -	\$ -	\$ 2,287	\$ 576	\$ -	\$ 893	\$ 62	\$ 1,531	\$ 2,846	\$ (10)	\$ 2,836
ND Department Of Health	1,466,918	1,461,385	-	141,544	-	1,152	142,696	35,642	-	55,254	-	90,896	176,154	180	176,334
ND Department Of Labor	61,423	61,192	-	5,927	-	-	5,927	1,492	-	2,314	898	4,704	7,376	(140)	7,236
ND Olseid Council	2,106	2,099	-	203	-	-	203	51	-	79	6	136	253	(1)	252
ND Securities Department	46,539	46,364	-	4,491	-	-	4,491	1,131	-	1,753	642	3,526	5,589	(100)	5,489
ND State Library	88,243	87,911	-	8,515	-	193	8,708	2,144	-	3,324	-	5,468	10,597	30	10,627
ND Supreme Court	1,909,961	1,902,757	-	184,293	-	10,372	194,665	46,407	-	71,942	-	118,349	229,356	1,624	230,980
ND Veterans Home	364,824	363,448	-	35,202	-	-	35,202	8,864	-	13,742	1,185	23,791	43,810	(186)	43,624
ND Wheat Commission	32,139	32,018	-	3,101	-	-	3,101	781	-	1,211	85	2,077	3,859	(13)	3,846
ND Youth Correctional Center	230,770	229,899	-	22,267	-	1,822	24,089	5,607	-	8,692	-	14,299	27,712	285	27,997
North Dakota State Hospital	1,297,652	1,292,758	-	125,211	-	7,716	132,927	31,529	-	48,878	-	80,407	155,827	1,208	157,035
Office Of Administrative Hearings	31,631	31,511	-	3,052	-	-	3,052	769	-	1,191	84	2,044	3,798	(13)	3,785
Parks & Recreation Department	265,670	264,668	-	25,635	-	-	25,635	6,455	-	10,007	202	16,664	31,903	(32)	31,871
Protection & Advocacy Project	138,282	137,759	-	13,343	-	-	13,343	3,360	-	5,209	1,076	9,645	16,605	(169)	16,436
Public Instruction	373,068	371,660	-	35,997	-	2,042	38,039	9,064	-	14,052	-	23,116	44,799	320	45,119
Public Service Commission	232,185	231,310	-	22,404	-	-	22,404	5,641	-	8,746	2,292	16,679	27,882	(359)	27,523
Racing Commission	9,783	9,746	-	944	-	-	944	238	-	368	25	631	1,175	(4)	1,171
School For The Blind	53,732	53,529	-	5,185	-	126	5,311	1,306	-	2,024	-	3,330	6,452	20	6,472
School For The Deaf	94,920	94,562	-	9,159	-	-	9,159	2,306	-	3,575	35	5,916	11,398	(5)	11,393
Secretary Of State	116,206	115,769	-	11,213	-	-	11,213	2,823	-	4,377	438	7,638	13,954	(68)	13,886
State Penitentiary	792,841	789,851	-	76,502	-	-	76,502	19,264	-	29,864	1,485	50,613	95,208	(232)	94,976
State Seed Department	103,057	102,669	-	9,944	-	184	10,128	2,504	-	3,882	-	6,386	12,375	29	12,404
State Treasurer's Office	32,375	32,253	-	3,124	-	-	3,124	787	-	1,219	444	2,450	3,888	(70)	3,818
Tax Department	508,189	506,272	-	49,035	-	264	49,299	12,348	-	19,142	-	31,490	61,025	41	61,066
Veterans Affairs Department	27,389	27,286	-	2,643	-	435	3,078	665	-	1,032	-	1,697	3,289	68	3,357
Water Commission	446,785	445,100	-	43,110	-	2,354	45,464	10,856	-	16,829	-	27,685	53,652	368	54,020
Total	\$ 79,400,527	\$ 79,101,080	\$ -	\$ 7,661,398	\$ -	\$ 232,242	\$ 7,893,640	\$ 1,929,210	\$ -	\$ 2,990,760	\$ 212,243	\$ 5,132,213	\$ 9,534,755	\$ 3,120	\$ 9,537,875

Note: Columns may not foot due to rounding.

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 1 DESCRIPTION OF RETIREE HEALTH INSURANCE CREDIT FUND

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

Membership data as of June 30, 2017 is as follows:

Retired Participants, Receiving Benefits	11,232
Active Participants, Not Receiving Benefits	<u>23,497</u>
	<u><u>34,729</u></u>

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

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

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

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (CONTINUED)

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

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

NOTE 3 NET OPEB LIABILITY

The net OPEB liability of the RHIC was measured as of July 1, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The employers' proportions of the net OPEB liability are based on the employers' shares of covered payroll relative to the covered payroll of all participating RHIC employers. The net OPEB liability for the RHIC is as follows:

2017	RHIC
Total OPEB Liability	\$ 196,694,770
RHIC Fiduciary Net Position	117,593,690
Net OPEB Liability	\$ 79,101,080
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	59.78%

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2017, using the following actuarial assumptions:

Inflation	For June 30, 2017, 2.5%.
Salary Increase (Payroll Growth)	Not Applicable
Investment Rate of Return	For June 30, 2017, 7.50%, net of investments expense, including inflation.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

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

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

Investment return assumption was lowered from 8.00 percent to 7.50 percent. All other actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30, 2014.

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

Investment Rate of Return

The long-term expected investment rate of return assumption for the RHIC was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of July 1, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap Domestic Equities	5.80%
Small Cap Domestic Equities	7.05%
International Equities	6.20%
Core-Plus Fixed Income	1.56%

Discount Rate

The discount rate used to measure the total OPEB liability was 7.5%. The projection of cash flows used to determine the discount rate assumed plan member and statutory/Board approved employer contributions will be made at rates equal to those based on the July 1, 2017 actuarial valuation report. For this purpose, only employer contributions that are intended to fund benefits of current RHIC members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those assumptions, the RHIC fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on RHIC investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
AMOUNTS BY EMPLOYER
AS OF AND FOR THE YEAR ENDED JUNE 30, 2017

NOTE 5 AVERAGE REMAINING SERVICE LIFE

GASB 75 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2017, the average of the expected remaining service lives of all employees calculated by our external actuaries was 7.3881 years.

NOTE 6 COLLECTIVE DEFERRED INFLOWS AND DEFERRED OUTFLOWS

A summary of the net collective deferred outflows/(inflows) of resources as of June 30, 2017 to be recognized in OPEB expense in future years is presented below:

Year Ended June 30:	
2018	\$ 149,633
2019	149,633
2020	149,633
2021	149,633
2022	897,323
Thereafter	1,245,573
Total	\$ 2,741,428

NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

Additional financial information supporting the preparation of the Schedule of Employer Allocations and the Schedule of OPEB Amounts by Employer (including the disclosure of the net OPEB liability and the unmodified audit opinion on the financial statements) is located in the North Dakota Public Employees Retirement System Comprehensive Annual Financial Report for the fiscal year ended June 30, 2017. The supporting actuarial information is included in the June 30, 2017, GASB Statements No. 74 and 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave., Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-390.



CliftonLarsonAllen

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

Governor Doug Burgum
The Legislative Assembly

Sharon Schiermeister, Interim Executive Director
North Dakota Public Employees Retirement System
Bismarck, North Dakota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals), included in the schedule of OPEB amounts by employer of the of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2017, and the related notes, and have issued a report thereon dated February 23, 2018.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Baltimore, Maryland
February 23, 2018