

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2018

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

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INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum
The Legislative Assembly

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

Report on the Financial Statements

We have audited the accompanying schedule of employer allocations of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2018, and the related notes.

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

Opinion

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

Other Matter

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

Restriction of Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2019, on our consideration of the System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Baltimore, Maryland
February 12, 2019

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

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

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

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

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

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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, 2018

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Note: Columns may not foot due to rounding.

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

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

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

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

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

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

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

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

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

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

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

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

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

| Employer Name | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense (Income) | | | | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense | Total Employer OPEB Expense |
|---|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|--|-----------------------------|
| | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | | |
| Cass County Soil Conservation District | \$ 14,834 | \$ 445 | \$ 1,217 | \$ - | \$ - | \$ 1,662 | \$ 306 | \$ - | \$ 319 | \$ 435 | \$ 1,060 | \$ 1,832 | \$ (70) | \$ 1,762 |
| Cass County Water Resource District | 17,444 | 521 | 1,431 | - | 110 | 2,062 | 360 | - | 375 | 296 | 1,031 | 2,157 | (27) | 2,130 |
| Cavalier County Job Development Authority | 3,468 | 104 | 285 | - | 41 | 430 | 72 | - | 75 | 8 | 155 | 429 | 6 | 435 |
| Central Plains Water District | 15,246 | 457 | 1,251 | - | 1,586 | 3,294 | 315 | - | 328 | 33 | 676 | 1,885 | 246 | 2,131 |
| City Of Bottineau Park Board | 9,766 | 294 | 801 | - | 7,907 | 9,002 | 202 | - | 210 | - | 412 | 1,205 | 1,256 | 2,461 |
| Consolidated Waste Ltd | 10,771 | 322 | 884 | - | 75 | 1,281 | 223 | - | 232 | 54 | 509 | 1,332 | 6 | 1,338 |
| Crosby Park District | 3,023 | 89 | 248 | - | 1,089 | 1,426 | 62 | - | 65 | 2,154 | 2,281 | 375 | (140) | 235 |
| Devils Lake Basin Joint Water Resource Board | - | - | - | - | 862 | 862 | - | - | - | - | - | - | 147 | 147 |
| Devils Lake Park Board | 26,009 | 778 | 2,134 | - | - | 2,912 | 537 | - | 560 | 1,211 | 2,308 | 3,215 | (194) | 3,021 |
| Dunseith Community Nursing Home | 65,596 | 1,964 | 5,382 | - | 1,442 | 8,788 | 1,355 | - | 1,411 | 1,357 | 4,123 | 8,106 | 53 | 8,159 |
| Emmons County Soil Conservation District | 1,686 | 49 | 138 | - | 1,307 | 1,494 | 35 | - | 36 | - | 71 | 210 | 208 | 418 |
| Fargo Park District | 248,559 | 7,442 | 20,395 | - | 15,994 | 43,831 | 5,136 | - | 5,347 | 2,863 | 13,346 | 30,718 | 2,008 | 32,726 |
| Grafton Park District | 6,875 | 207 | 564 | - | - | 771 | 142 | - | 148 | 3,575 | 3,865 | 849 | (569) | 280 |
| Grand Forks County Water Resource District | 3,561 | 108 | 292 | - | 833 | 1,233 | 74 | - | 77 | - | 151 | 439 | 134 | 573 |
| Grand Forks Park District | 133,025 | 3,983 | 10,915 | - | 7,892 | 22,790 | 2,748 | - | 2,862 | - | 5,610 | 16,439 | 1,258 | 17,697 |
| Grand Forks Public Library | 44,205 | 1,323 | 3,627 | - | - | 4,950 | 913 | - | 951 | 386 | 2,250 | 5,464 | (68) | 5,396 |
| Grand Forks-E Grand Forks Metropolitan Planning | 23,210 | 696 | 1,904 | - | - | 2,600 | 480 | - | 499 | 852 | 1,831 | 2,867 | (137) | 2,730 |
| Greater Ramsey Water District | 22,460 | 674 | 1,843 | - | - | 2,517 | 464 | - | 483 | 1,386 | 2,333 | 2,773 | (221) | 2,552 |
| Griggs County Public Library | 4,114 | 125 | 338 | - | 664 | 1,127 | 85 | - | 89 | 51 | 225 | 506 | 96 | 602 |
| James River Soil Conservation District | 4,058 | 122 | 333 | - | 464 | 9 | 84 | - | 87 | 11 | 182 | 500 | (1) | 499 |
| James River Valley Library System | 22,657 | 677 | 1,859 | - | 265 | 2,801 | 468 | - | 487 | - | 955 | 2,801 | 45 | 2,846 |
| Jamestown Parks And Recreation District | 42,400 | 1,270 | 3,479 | - | 14,214 | 18,963 | 876 | - | 912 | 503 | 2,291 | 5,240 | 2,164 | 7,404 |
| Jamestown Regional Airport | 10,399 | 311 | 853 | - | 6 | 1,170 | 215 | - | 224 | 23 | 462 | 1,286 | (3) | 1,283 |
| Lake Metigoshe Recreation Service District | 11,229 | 336 | 921 | - | - | 1,257 | 232 | - | 242 | 468 | 942 | 1,388 | (81) | 1,307 |
| Mcintosh County Housing Authority | 2,619 | 78 | 215 | - | - | 293 | 54 | - | 56 | 140 | 230 | 323 | (22) | 301 |
| Mercer County Soil Conservation District | 5,503 | 163 | 452 | - | 2,815 | 3,430 | 114 | - | 118 | - | 252 | 682 | 459 | 1,141 |
| Minot Rural Fire Department | 11,211 | 336 | 920 | - | 230 | 1,486 | 232 | - | 241 | 25 | 498 | 1,386 | 32 | 1,418 |
| North Central Soil Conservation District | 5,266 | 156 | 432 | - | 320 | 908 | 109 | - | 113 | - | 222 | 652 | 56 | 708 |
| North Dakota Firefighters Association | 10,839 | 324 | 889 | - | 2,025 | 3,238 | 224 | - | 233 | - | 457 | 1,340 | 336 | 1,676 |
| R & T Water Supply Commerce Authority | 33,598 | 1,005 | 2,757 | - | - | 3,762 | 694 | - | 723 | 2,051 | 3,468 | 4,153 | (342) | 3,811 |
| Ramsey County Housing Authority | 16,107 | 482 | 1,322 | - | 57 | 1,861 | 333 | - | 347 | 1,107 | 1,787 | 1,991 | (166) | 1,825 |
| Ramsey County Soil Conservation District | 5,100 | 153 | 418 | - | 3,212 | 3,783 | 105 | - | 110 | - | 215 | 630 | 510 | 1,140 |
| Ramsey County Water Resource District | 2,363 | 71 | 194 | - | 60 | 325 | 49 | - | 51 | 5 | 105 | 293 | 9 | 302 |
| Ransom County Soil Cons Dist | 4,124 | 126 | 338 | - | 28 | 492 | 85 | - | 89 | 9 | 183 | 507 | 3 | 510 |
| Rolette County Soil Conservation District | 2,305 | 68 | 189 | - | - | 257 | 48 | - | 50 | 141 | 239 | 287 | (23) | 264 |
| Southeast Region Career & Technology Center | 9,182 | 275 | 753 | - | 1,831 | 2,859 | 190 | - | 198 | 15 | 403 | 1,134 | 288 | 1,422 |
| Southeast Water Users District | 35,070 | 1,048 | 2,878 | - | - | 3,926 | 725 | - | 754 | 3,231 | 4,710 | 4,335 | (596) | 3,739 |
| Southwest Water Authority | 205,038 | 6,139 | 16,824 | - | - | 22,963 | 4,236 | - | 4,411 | 4,159 | 12,806 | 25,339 | (676) | 24,663 |
| Stutsman County Housing Authority | 9,586 | 285 | 787 | - | - | 1,072 | 198 | - | 206 | 353 | 757 | 1,185 | (57) | 1,128 |
| Trail County Water Resource District | 4,146 | 125 | 340 | - | 302 | 767 | 86 | - | 89 | - | 175 | 513 | 53 | 566 |
| Trail Rural Water District | 9,315 | 277 | 764 | - | 1,318 | 2,359 | 192 | - | 200 | - | 392 | 1,152 | 210 | 1,362 |
| Tri-Cities Joint Job Development Authority | 7,664 | 228 | 629 | - | - | 857 | 158 | - | 165 | 1,581 | 1,904 | 949 | (258) | 691 |
| Wahpeton Park Board | 38,124 | 1,142 | 3,128 | - | - | 4,270 | 788 | - | 820 | 3,362 | 4,970 | 4,711 | (605) | 4,106 |

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

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

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

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

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

| Employer Name | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense (Income) | | | | | |
|--|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|-----------------------------|
| | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| Glenburn School District | \$ 35,865 | \$ 1,074 | \$ 2,943 | \$ - | \$ 1,814 | \$ 5,831 | \$ 741 | \$ - | \$ 772 | \$ 46 | \$ 1,559 | \$ 4,432 | \$ 279 | \$ 4,711 |
| Grafton Public School District #3 | 103,948 | 3,114 | 8,529 | - | - | 11,643 | 2,148 | - | 2,236 | 13,740 | 18,124 | 12,845 | (2,205) | 10,640 |
| Great Northwest Education Cooperative | 10,231 | 306 | 839 | - | 32 | 1,177 | 211 | - | 220 | 1,946 | 2,377 | 1,265 | (303) | 962 |
| Halliday Public School | 7,630 | 228 | 626 | - | 3,513 | 4,367 | 158 | - | 164 | - | 322 | 943 | 562 | 1,505 |
| Harvey Public School Dist #38 | 46,265 | 1,384 | 3,796 | - | - | 5,180 | 956 | - | 995 | 3,409 | 5,360 | 5,720 | (545) | 5,175 |
| Hazen Public School District #3 | 51,002 | 1,526 | 4,185 | - | 4,940 | 10,651 | 1,054 | - | 1,097 | - | 2,151 | 6,303 | 802 | 7,105 |
| Hillsboro Public School | 41,502 | 1,241 | 3,405 | - | 240 | 4,886 | 857 | - | 893 | 554 | 2,304 | 5,129 | (44) | 5,085 |
| James River Multidistrict Special Education Unit | 32,582 | 977 | 2,673 | - | 276 | 3,926 | 673 | - | 701 | 246 | 1,620 | 4,024 | 12 | 4,036 |
| Jamestown Public School District #1 | 239,745 | 7,178 | 19,671 | - | 7,851 | 34,700 | 4,953 | - | 5,158 | - | 10,111 | 29,628 | 1,282 | 30,910 |
| Kenmare Public School District #28 | 33,290 | 999 | 2,731 | - | - | 3,730 | 688 | - | 716 | 4,141 | 5,545 | 4,112 | (665) | 3,447 |
| Killdeer Public School #16 | 55,737 | 1,669 | 4,573 | - | 8,891 | 15,133 | 1,152 | - | 1,199 | - | 2,351 | 6,888 | 1,414 | 8,302 |
| Kindred Public School District #2 | 34,355 | 1,028 | 2,819 | - | 4,180 | 8,027 | 710 | - | 739 | - | 1,449 | 4,247 | 674 | 4,921 |
| Kulm Public School District #7 | 25,442 | 762 | 2,088 | - | 333 | 3,183 | 526 | - | 547 | 62 | 1,135 | 3,144 | 41 | 3,185 |
| Lake Region Special Education Unit | 39,830 | 1,191 | 3,268 | - | - | 4,459 | 823 | - | 857 | 2,901 | 4,581 | 4,924 | (463) | 4,461 |
| Lakota Public School District # 66 | 22,128 | 662 | 1,816 | - | 116 | 2,594 | 457 | - | 476 | 1,421 | 2,354 | 2,736 | (204) | 2,532 |
| Lamoure School District #8 | 34,986 | 1,048 | 2,871 | - | 3,612 | 7,531 | 723 | - | 753 | - | 1,476 | 4,322 | 588 | 4,910 |
| Larimore Public School District #44 | 38,105 | 1,141 | 3,127 | - | - | 4,268 | 787 | - | 820 | 3,981 | 5,588 | 4,709 | (634) | 4,075 |
| Leeds Public School District 6 | 14,205 | 424 | 1,165 | - | 1,946 | 3,535 | 293 | - | 306 | - | 599 | 1,758 | 311 | 2,069 |
| Lewis & Clark Public Schools | 35,011 | 1,046 | 2,873 | - | 5,569 | 9,488 | 723 | - | 753 | - | 1,476 | 4,329 | 913 | 5,242 |
| Lidgerwood Public School | 25,932 | 778 | 2,128 | - | 1,443 | 4,349 | 536 | - | 558 | - | 1,094 | 3,203 | 231 | 3,434 |
| Linton Public School District #36 | 36,296 | 1,087 | 2,978 | - | 207 | 4,272 | 750 | - | 781 | 621 | 2,152 | 4,485 | (61) | 4,424 |
| Lisbon Public School | 50,092 | 1,502 | 4,110 | - | 1,619 | 7,231 | 1,035 | - | 1,078 | - | 2,113 | 6,187 | 259 | 6,446 |
| Lonetree Special Education Unit | 6,468 | 192 | 531 | - | 51 | 774 | 134 | - | 139 | 13 | 286 | 800 | 5 | 805 |
| Mandan Public School District #1 | 525,949 | 15,746 | 43,155 | - | 1,869 | 60,770 | 10,867 | - | 11,315 | 19,364 | 41,546 | 65,000 | (2,728) | 62,272 |
| Mandaree Public School #36 | 69,632 | 2,086 | 5,713 | - | 34,160 | 41,959 | 1,439 | - | 1,498 | - | 2,937 | 8,606 | 5,437 | 14,043 |
| Manvel Public School | 17,493 | 524 | 1,435 | - | 1,794 | 3,753 | 361 | - | 376 | 115 | 852 | 2,161 | 263 | 2,424 |
| Maple Valley School District | 22,211 | 664 | 1,822 | - | 251 | 2,737 | 459 | - | 478 | 583 | 1,520 | 2,748 | (46) | 2,702 |
| Mapleton Public School | 6,842 | 203 | 561 | - | 138 | 902 | 141 | - | 147 | 914 | 1,202 | 846 | (120) | 726 |
| Max Public School | 23,199 | 696 | 1,903 | - | - | 2,599 | 479 | - | 499 | 2,129 | 3,107 | 2,868 | (340) | 2,528 |
| Mcluskys Public Schools | 11,982 | 360 | 983 | - | 1,482 | 2,825 | 248 | - | 258 | 13 | 519 | 1,480 | 233 | 1,713 |
| McKenzie Cty Public School #1 | 197,527 | 5,912 | 16,207 | - | 25,829 | 47,948 | 4,081 | - | 4,249 | - | 8,330 | 24,413 | 4,141 | 28,554 |
| Medina Public School District #3 | 18,083 | 542 | 1,484 | - | 1,960 | 3,986 | 374 | - | 389 | 84 | 847 | 2,235 | 296 | 2,531 |
| Midkota School | 15,694 | 470 | 1,288 | - | 1,848 | 3,666 | 324 | - | 338 | 41 | 703 | 1,940 | 287 | 2,227 |
| Midway Public School District #128 | 34,603 | 1,038 | 2,839 | - | 790 | 4,667 | 715 | - | 744 | 2,006 | 3,465 | 4,275 | (171) | 4,104 |
| Minor Public School District #2 | 28,597 | 856 | 2,346 | - | - | 3,202 | 591 | - | 615 | 555 | 1,761 | 3,535 | (94) | 3,441 |
| Minot Public School District #1 | 1,254,886 | 37,569 | 102,965 | - | 10,979 | 151,513 | 25,927 | - | 26,996 | 9,613 | 62,536 | 155,087 | (40) | 155,047 |
| Minto Public School District #20 | 27,059 | 809 | 2,220 | - | 61 | 3,090 | 559 | - | 582 | 856 | 1,997 | 3,346 | (124) | 3,222 |
| Mohall Lansford Sherwood School | 28,130 | 841 | 2,308 | - | 259 | 3,408 | 581 | - | 605 | 169 | 1,355 | 3,476 | 21 | 3,497 |
| Mott/Regent School Dist #1 | 29,680 | 888 | 2,435 | - | 54 | 3,377 | 613 | - | 639 | 472 | 1,724 | 3,669 | (65) | 3,604 |
| Mt Pleasant School Dist #4 | 28,753 | 860 | 2,359 | - | 295 | 3,514 | 594 | - | 619 | 124 | 1,337 | 3,555 | 24 | 3,579 |

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

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

| Employer Name | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense (Income) | | | |
|--|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|-----------------------------|
| | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| Napoleon Public School District #2 | \$ 18,266 | \$ 546 | \$ 1,499 | \$ - | \$ 278 | \$ 2,323 | \$ 377 | \$ - | \$ 393 | \$ 2,992 | \$ 3,762 | \$ 2,257 | \$ (424) | \$ 1,833 |
| New Public School #8 | 61,322 | 1,836 | 5,032 | - | 7,960 | 14,828 | 1,267 | - | 1,319 | - | 2,586 | 7,577 | 1,280 | 8,857 |
| New Rockford Sheyenne Public School | 23,168 | 695 | 1,901 | - | 1,726 | 4,322 | 479 | - | 498 | - | 977 | 2,863 | 276 | 3,139 |
| New Salem Almont School District #49 | 38,444 | 1,152 | 3,154 | - | 931 | 5,237 | 794 | - | 827 | 251 | 1,872 | 4,750 | 101 | 4,851 |
| New Town Public School District | 149,271 | 4,467 | 12,248 | - | 17,144 | 33,859 | 3,084 | - | 3,211 | 1,496 | 7,791 | 18,450 | 2,446 | 20,896 |
| Newburg United Public School | 15,882 | 474 | 1,303 | - | 51 | 1,828 | 328 | - | 342 | 841 | 1,511 | 1,964 | (124) | 1,840 |
| North Border School District # 100 | 48,946 | 1,465 | 4,016 | - | 1,270 | 6,751 | 1,011 | - | 1,053 | 251 | 2,315 | 6,049 | 155 | 6,204 |
| North Sargent School District #3 | 28,575 | 854 | 2,345 | - | 27 | 3,226 | 590 | - | 615 | 221 | 1,426 | 3,533 | (30) | 3,503 |
| North Valley Career & Technology Center | 13,654 | 409 | 1,120 | - | 38 | 1,567 | 282 | - | 294 | 66 | 642 | 1,687 | (6) | 1,681 |
| Northern Cass School District # 97 | 48,068 | 1,440 | 3,944 | - | 6,957 | 12,341 | 993 | - | 1,034 | - | 2,027 | 5,939 | 1,125 | 7,064 |
| Northern Plains Special Ed Unit | 9,080 | 271 | 745 | - | - | 1,016 | 188 | - | 195 | 1,333 | 1,716 | 1,124 | (227) | 897 |
| Oakes Public Schools | 39,316 | 1,177 | 3,226 | - | - | 4,403 | 812 | - | 846 | 5,986 | 7,644 | 4,859 | (956) | 3,903 |
| Oliver-Mercer Special Education Unit | 28,648 | 859 | 2,351 | - | 3,346 | 6,556 | 592 | - | 616 | - | 1,208 | 3,540 | 540 | 4,080 |
| Park River Area School District | 41,498 | 1,241 | 3,405 | - | - | 4,646 | 857 | - | 893 | 293 | 2,043 | 5,130 | (48) | 5,082 |
| Peace Garden Special Services | 24,797 | 741 | 2,035 | - | - | 2,776 | 512 | - | 533 | 1,457 | 2,502 | 3,064 | (234) | 2,830 |
| Pingree-Buchanan School District | 10,231 | 306 | 839 | - | - | 1,145 | 211 | - | 220 | 7,612 | 8,043 | 1,265 | (1,211) | 54 |
| Richland School District # 44 | 29,062 | 869 | 2,385 | - | 1,265 | 4,519 | 600 | - | 625 | 56 | 1,281 | 3,591 | 191 | 3,782 |
| Rolette Public School | 22,779 | 682 | 1,869 | - | 2,375 | 4,926 | 471 | - | 490 | 395 | 1,356 | 2,816 | 304 | 3,120 |
| Roughrider Education Services Program (RESP) | 2,159 | 65 | 177 | - | - | 242 | 45 | - | 46 | 116 | 207 | 266 | (18) | 248 |
| Rugby Public School District #5 | 46,861 | 1,401 | 3,845 | - | - | 5,246 | 968 | - | 1,008 | 2,303 | 4,279 | 5,792 | (372) | 5,420 |
| Rural Cass Special Education Unit | 16,222 | 485 | 1,331 | - | - | 1,816 | 335 | - | 349 | 576 | 1,260 | 2,006 | (99) | 1,907 |
| Sawyer Public School | 12,522 | 375 | 1,027 | - | 146 | 1,548 | 259 | - | 269 | 779 | 1,307 | 1,549 | (97) | 1,452 |
| Sheyenne Valley Career And Tech Center | 8,694 | 261 | 713 | - | 663 | 1,637 | 180 | - | 187 | 17 | 384 | 1,074 | 102 | 1,176 |
| Sheyenne Valley Special Education Unit | 40,200 | 1,206 | 3,298 | - | 138 | 4,642 | 831 | - | 865 | 1,079 | 2,775 | 4,966 | (145) | 4,821 |
| Solen Public School Dist #3 | 32,928 | 984 | 2,702 | - | 686 | 4,372 | 680 | - | 708 | - | 1,388 | 4,070 | 128 | 4,198 |
| Souris Valley Special Services | 20,283 | 607 | 1,664 | - | 1,526 | 3,797 | 419 | - | 436 | 3,971 | 4,826 | 2,507 | (348) | 2,159 |
| South East Education Cooperative | 33,768 | 1,012 | 2,771 | - | 2,227 | 6,010 | 698 | - | 726 | - | 1,424 | 4,172 | 367 | 4,539 |
| South Heart Public School District #9 | 22,028 | 660 | 1,807 | - | 1,245 | 3,712 | 455 | - | 474 | 142 | 1,071 | 2,723 | 171 | 2,894 |
| South Prairie School District #70 | 46,081 | 1,379 | 3,781 | - | 253 | 5,413 | 952 | - | 991 | 265 | 2,208 | 5,695 | (9) | 5,686 |
| St John School District #3 | 53,826 | 1,612 | 4,416 | - | 6,028 | 11,112 | 1,112 | - | 1,158 | 2,142 | 4,412 | 6,652 | (346) | 6,306 |
| Stanley Community Public School District # 2 | 102,636 | 3,074 | 8,421 | - | 2,363 | 13,858 | 2,121 | - | 2,208 | 1,019 | 5,348 | 12,685 | 277 | 12,962 |
| Surrey Schools | 44,242 | 1,323 | 3,630 | - | - | 4,953 | 914 | - | 952 | 2,350 | 4,216 | 5,471 | (388) | 5,083 |
| Sw Special Education Unit | 5,489 | 164 | 450 | - | 217 | 831 | 113 | - | 118 | 1,670 | 1,901 | 679 | (225) | 454 |
| Tgu School District #60 | 131,091 | 3,925 | 10,756 | - | - | 14,681 | 2,708 | - | 2,820 | 4,052 | 9,580 | 16,200 | (644) | 15,556 |
| Thompson Public School | 21,795 | 653 | 1,788 | - | - | 2,441 | 450 | - | 469 | 4,077 | 4,996 | 2,693 | (648) | 2,045 |
| Tioga Public School District #15 | 55,186 | 1,650 | 4,528 | - | 520 | 6,698 | 1,140 | - | 1,187 | 608 | 2,935 | 6,821 | - | 6,821 |
| Turtle Lake Mercer School District #72 | 32,071 | 960 | 2,631 | - | 4,167 | 7,758 | 663 | - | 690 | - | 1,353 | 3,964 | 668 | 4,632 |
| Underwood School District #8 | 27,337 | 820 | 2,243 | - | 3,958 | 7,021 | 565 | - | 588 | 231 | 1,384 | 3,376 | 585 | 3,961 |
| United Public School District # 7 | 71,858 | 2,151 | 5,896 | - | - | 8,047 | 1,485 | - | 1,546 | 7,180 | 10,211 | 8,881 | (1,143) | 7,738 |
| Valley City Public School | 79,678 | 2,385 | 6,538 | - | - | 8,923 | 1,646 | - | 1,714 | 647 | 4,007 | 9,848 | (104) | 9,744 |

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

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

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

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

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

| Employer Name | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense (Income) | | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of OPEB Expense | Total Employer OPEB Expense | | |
|---|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|--|-----------------------------|-------------------------------------|--|
| | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense |
| ND State Plumbing Board | \$ 27,733 | \$ 830 | \$ 2,276 | \$ - | \$ - | \$ 3,106 | \$ 573 | \$ - | \$ 597 | \$ 204 | \$ 1,374 | \$ 3,428 | \$ (35) | \$ 3,393 |
| ND System Information Technology Services | 132,864 | 3,978 | 10,902 | - | - | 14,880 | 2,745 | - | 2,858 | 15,839 | 21,442 | 16,419 | (2,529) | 13,890 |
| ND University System Office | 70,064 | 2,096 | 5,749 | - | 6,790 | 14,635 | 1,448 | - | 1,507 | 578 | 3,533 | 8,660 | 971 | 9,631 |
| North Dakota State University | 2,328,558 | 69,714 | 191,060 | - | 7,022 | 267,796 | 48,111 | - | 50,093 | 62,471 | 160,675 | 287,778 | (8,617) | 279,161 |
| Office Of Management & Budget | 206,426 | 6,180 | 16,937 | - | - | 23,117 | 4,265 | - | 4,441 | 19,560 | 28,266 | 25,513 | (3,112) | 22,401 |
| Public Finance Authority | 12,237 | 367 | 1,004 | - | - | 1,371 | 253 | - | 263 | 201 | 717 | 1,510 | (33) | 1,477 |
| Real Estate Commission | 6,020 | 182 | 494 | - | 274 | 950 | 124 | - | 130 | 95 | 349 | 743 | 36 | 779 |
| Retirement & Investment Office | 113,505 | 3,399 | 9,313 | - | - | 12,712 | 2,345 | - | 2,442 | 3,045 | 7,832 | 14,027 | (489) | 13,538 |
| Rough Rider Industries | 93,854 | 2,810 | 7,701 | - | 384 | 10,895 | 1,939 | - | 2,019 | 2,202 | 6,160 | 11,599 | (279) | 11,320 |
| State Auditor's Office | 266,862 | 7,991 | 21,896 | - | 839 | 30,726 | 5,514 | - | 5,741 | 11,713 | 22,968 | 32,980 | (1,704) | 31,276 |
| State Board Of Law Examiners | 23,474 | 702 | 1,926 | - | - | 2,628 | 485 | - | 505 | 4,389 | 5,379 | 2,901 | (748) | 2,153 |
| State Fair Association | 73,610 | 2,204 | 6,040 | - | - | 8,244 | 1,521 | - | 1,584 | 3,056 | 6,161 | 9,097 | (487) | 8,610 |
| University Of North Dakota | 2,801,494 | 83,873 | 229,865 | - | 12,695 | 326,433 | 57,882 | - | 60,268 | 82,844 | 200,994 | 346,225 | (10,799) | 335,426 |
| Valley City State University | 130,706 | 3,912 | 10,725 | - | 964 | 15,601 | 2,701 | - | 2,812 | 1,149 | 6,662 | 16,156 | (3) | 16,153 |
| Williston State College | 96,016 | 2,875 | 7,878 | - | 8,597 | 19,350 | 1,984 | - | 2,066 | - | 4,050 | 11,866 | 1,374 | 13,240 |
| Workforce Safety & Insurance | 1,158,959 | 34,698 | 95,094 | - | - | 129,792 | 23,945 | - | 24,932 | 31,012 | 79,889 | 143,230 | (5,075) | 138,155 |
| Adjutant General ND National Guard | 817,031 | 24,461 | 67,038 | - | - | 91,499 | 16,881 | - | 17,576 | 52,393 | 86,850 | 100,973 | (8,427) | 92,546 |
| Aeronautics Commission | 26,208 | 784 | 2,150 | - | - | 2,934 | 541 | - | 564 | 3,061 | 4,166 | 3,240 | (488) | 2,752 |
| Career & Technical Education | 113,622 | 3,403 | 9,323 | - | - | 12,726 | 2,348 | - | 2,444 | 1,742 | 6,534 | 14,042 | (281) | 13,761 |
| Commission On Legal Counsel For Indigents | 171,943 | 5,149 | 14,108 | - | - | 19,257 | 3,553 | - | 3,699 | 9,579 | 16,831 | 21,250 | (1,548) | 19,702 |
| Department Of Commerce | 242,906 | 7,271 | 19,931 | - | - | 27,202 | 5,019 | - | 5,226 | 63,989 | 74,234 | 30,021 | (10,190) | 19,831 |
| Department Of Corrections And Rehabilitation | 509,071 | 15,239 | 41,770 | - | 1,514 | 58,523 | 10,518 | - | 10,951 | 2,229 | 23,698 | 62,915 | (174) | 62,741 |
| Department Of Corrections Transitional Services | 137,542 | 4,119 | 11,285 | - | - | 15,404 | 2,842 | - | 2,959 | 13,631 | 19,432 | 16,997 | (2,166) | 14,831 |
| Department Of Financial Institutions | 156,387 | 4,681 | 12,832 | - | 91 | 17,604 | 3,231 | - | 3,364 | 11,828 | 18,423 | 19,328 | (1,861) | 17,467 |
| Department Of Human Services | 5,041,174 | 150,924 | 413,633 | - | 10,320 | 574,877 | 104,156 | - | 108,449 | 89,337 | 301,942 | 623,020 | (12,272) | 610,748 |
| Dept Of Agriculture | 264,191 | 7,907 | 21,677 | - | - | 29,584 | 5,458 | - | 5,683 | 15,789 | 26,930 | 32,654 | (2,513) | 30,141 |
| Facility Management | 137,054 | 4,105 | 11,245 | - | 184 | 15,534 | 2,832 | - | 2,948 | 7,251 | 13,031 | 16,936 | (1,118) | 15,818 |
| Field Services Division | 507,136 | 15,183 | 41,611 | - | - | 56,794 | 10,478 | - | 10,910 | 23,398 | 44,786 | 62,675 | (3,749) | 58,926 |
| Game & Fish Department | 746,087 | 22,336 | 61,217 | - | - | 83,553 | 15,415 | - | 16,050 | 7,253 | 38,718 | 92,207 | (1,184) | 91,023 |
| Governor's Office | 76,407 | 2,290 | 6,269 | - | 11 | 8,570 | 1,579 | - | 1,644 | 7,967 | 11,190 | 9,442 | (1,263) | 8,179 |
| Highway Patrol | 903,542 | 27,049 | 74,137 | - | 1,639 | 102,825 | 18,668 | - | 19,438 | 1,584 | 39,690 | 111,667 | 52 | 111,719 |
| Historical Society | 285,458 | 8,546 | 23,422 | - | - | 31,968 | 5,898 | - | 6,141 | 15,836 | 27,875 | 35,279 | (2,559) | 32,720 |
| Indian Affairs Commission | 19,469 | 582 | 1,597 | - | 3,337 | 5,516 | 402 | - | 419 | - | 821 | 2,408 | 536 | 2,944 |
| Industrial Commission | 499,827 | 14,965 | 41,011 | - | 199 | 56,175 | 10,327 | - | 10,753 | 24,468 | 45,548 | 61,771 | (3,848) | 57,923 |
| James River Correctional Ctr | 558,691 | 16,728 | 45,841 | - | - | 62,569 | 11,543 | - | 12,019 | 17,509 | 41,071 | 69,045 | (2,836) | 66,209 |
| Juvenile Services - DOCR | 116,221 | 3,479 | 9,536 | - | - | 13,015 | 2,401 | - | 2,500 | 1,457 | 6,358 | 14,362 | (235) | 14,127 |
| Life Skills and Transition Center | 886,550 | 26,543 | 72,742 | - | 5,265 | 104,550 | 18,317 | - | 19,072 | 37,196 | 74,585 | 109,564 | (4,930) | 104,634 |
| Milk Marketing Board | 14,729 | 442 | 1,209 | - | - | 1,651 | 304 | - | 317 | 232 | 853 | 1,817 | (38) | 1,779 |
| ND Barley Council | 9,248 | 277 | 759 | - | - | 1,036 | 191 | - | 199 | 146 | 536 | 1,142 | (24) | 1,118 |
| ND Com Utilization Council | 15,570 | 467 | 1,278 | - | 227 | 1,972 | 322 | - | 335 | 30 | 687 | 1,922 | 30 | 1,952 |

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

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

| Employer Name | Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | OPEB Expense (Income) | | | | | |
|--------------------------------------|--------------------------------|--|------------------------|---|---|--------------------------------------|--|------------------------|---|---|-------------------------------------|--|---|-----------------------------|
| | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Changes of Assumptions | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| ND Council On The Arts | \$ 21,516 | \$ 645 | \$ 1,785 | \$ - | \$ - | \$ 2,410 | \$ 445 | \$ - | \$ 483 | \$ 1,744 | \$ 2,852 | \$ 2,859 | \$ (279) | \$ 2,380 |
| ND Department Of Health | 1,423,442 | 42,613 | 116,795 | - | 972 | 160,380 | 29,410 | - | 30,622 | 36,415 | 96,447 | 175,921 | (5,603) | 170,318 |
| ND Department Of Labor | 56,684 | 1,696 | 4,651 | - | - | 6,347 | 1,171 | - | 1,219 | 5,727 | 8,117 | 7,006 | (929) | 6,077 |
| ND Oilseed Council | 2,279 | 68 | 187 | - | 150 | 405 | 47 | - | 49 | 5 | 101 | 281 | 23 | 304 |
| ND Securities Department | 45,595 | 1,365 | 3,741 | - | - | 5,106 | 942 | - | 981 | 1,458 | 3,381 | 5,635 | (245) | 5,390 |
| ND State Library | 93,753 | 2,806 | 7,693 | - | 4,700 | 15,199 | 1,937 | - | 2,017 | - | 3,954 | 11,587 | 750 | 12,337 |
| ND Supreme Court | 1,894,865 | 56,730 | 155,476 | - | 8,748 | 220,954 | 39,150 | - | 40,764 | 2,770 | 82,684 | 234,179 | 1,184 | 235,363 |
| ND Veterans Home | 341,830 | 10,235 | 28,047 | - | - | 38,282 | 7,063 | - | 7,354 | 18,176 | 32,593 | 42,246 | (2,914) | 39,332 |
| ND Wheat Commission | 31,728 | 950 | 2,603 | - | - | 3,553 | 656 | - | 683 | 324 | 1,663 | 3,922 | (53) | 3,869 |
| ND Youth Correctional Center | 250,054 | 7,483 | 20,517 | - | 17,584 | 45,584 | 5,166 | - | 5,379 | - | 10,545 | 30,906 | 2,833 | 33,739 |
| North Dakota State Hospital | 1,298,835 | 38,883 | 106,571 | - | 6,508 | 151,962 | 26,835 | - | 27,941 | 11,782 | 66,558 | 160,519 | (663) | 159,856 |
| Office Of Administrative Hearings | 31,081 | 931 | 2,550 | - | - | 3,481 | 642 | - | 669 | 439 | 1,750 | 3,841 | (71) | 3,770 |
| Parks & Recreation Department | 252,468 | 7,560 | 20,715 | - | - | 28,275 | 5,216 | - | 5,431 | 10,293 | 20,940 | 31,200 | (1,639) | 29,561 |
| Protection & Advocacy Project | 121,954 | 3,652 | 10,006 | - | - | 13,658 | 2,520 | - | 2,624 | 13,874 | 19,018 | 15,072 | (2,228) | 12,844 |
| Public Instruction | 371,491 | 11,122 | 30,481 | - | 1,722 | 43,325 | 7,675 | - | 7,992 | 136 | 15,803 | 45,912 | 298 | 46,210 |
| Public Service Commission | 235,629 | 7,052 | 19,334 | - | 573 | 26,959 | 4,868 | - | 5,069 | 1,933 | 11,870 | 29,122 | (268) | 28,854 |
| Racing Commission | 9,594 | 289 | 787 | - | - | 1,076 | 198 | - | 206 | 150 | 554 | 1,184 | (25) | 1,159 |
| School For The Blind | 50,626 | 1,517 | 4,154 | - | 106 | 5,777 | 1,046 | - | 1,089 | 2,168 | 4,303 | 6,255 | (324) | 5,931 |
| School For the Deaf | 91,226 | 2,732 | 7,485 | - | - | 10,217 | 1,885 | - | 1,963 | 2,332 | 6,180 | 11,276 | (371) | 10,905 |
| Secretary Of State | 108,380 | 3,244 | 8,893 | - | - | 12,137 | 2,239 | - | 2,332 | 6,493 | 11,064 | 13,396 | (1,040) | 12,356 |
| State Penitentiary | 742,171 | 22,217 | 60,896 | - | - | 83,113 | 15,334 | - | 15,966 | 36,158 | 67,458 | 91,724 | (5,775) | 85,949 |
| State Seed Department | 109,849 | 3,288 | 9,013 | - | 6,292 | 18,593 | 2,270 | - | 2,363 | - | 4,633 | 13,576 | 1,004 | 14,580 |
| State Treasurer's Office | 28,389 | 850 | 2,329 | - | - | 3,179 | 587 | - | 611 | 3,670 | 4,868 | 3,509 | (593) | 2,916 |
| Tax Department | 490,520 | 14,683 | 40,248 | - | 223 | 55,154 | 10,135 | - | 10,552 | 13,065 | 33,752 | 60,622 | (2,034) | 58,588 |
| Tobacco Prevention/Control Committee | - | - | - | - | 5,469 | 5,469 | - | - | - | - | - | - | 1,015 | 1,015 |
| Veterans Affairs Department | 25,648 | 767 | 2,104 | - | 367 | 3,238 | 530 | - | 552 | 1,372 | 2,454 | 3,172 | (150) | 3,022 |
| Water Commission | 446,635 | 13,370 | 36,647 | - | 3,217 | 53,234 | 9,228 | - | 9,608 | - | 18,836 | 55,198 | 563 | 55,761 |
| Total | \$ 78,756,813 | \$ 2,357,854 | \$ 6,462,071 | \$ - | \$ 1,375,770 | \$ 10,195,695 | \$ 1,627,207 | \$ - | \$ 1,694,272 | \$ 1,711,360 | \$ 5,032,839 | \$ 9,733,278 | \$ (52,696) | \$ 9,680,582 |

Note: Columns may not foot due to rounding.

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

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

NOTE 1 DESCRIPTION OF RETIREE HEALTH INSURANCE CREDIT FUND

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

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

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

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

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

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

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

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

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

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

NOTE 3 NET OPEB LIABILITY

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

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

NOTE 4 ACTUARIAL ASSUMPTIONS

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

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

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

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

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

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

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

Investment Rate of Return

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

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

Discount Rate

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

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

NOTE 5 AVERAGE REMAINING SERVICE LIFE

GASB 75 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in pension expense over the average remaining service life of all employees provided with benefits through the plan (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of June 30, 2018, the average of the expected remaining service lives of all employees calculated by our external actuaries was 7.2973 years.

NOTE 6 COLLECTIVE DEFERRED INFLOWS AND DEFERRED OUTFLOWS

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

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

NOTE 7 ADDITIONAL FINANCIAL AND ACTUARIAL INFORMATION

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



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

Governor Doug Burgum
The Legislative Assembly

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals), included in the schedule of OPEB amounts by employer of the of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2018, and the related notes, and have issued a report thereon dated February 12, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Baltimore, Maryland
February 12, 2019