

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2019

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
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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, 2019, 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, 2019 (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, 2019, 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, 2019, and our report thereon, dated November 26, 2019, 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 January 17, 2020, 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
January 17, 2020

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Alexander	\$ 136,245	0.012210%
City Of Ashley	113,642	0.010184%
City Of Beach	266,375	0.023872%
City Of Belfield	313,918	0.028132%
City Of Berthold	98,988	0.008871%
City Of Beulah	39,139	0.003508%
City Of Bottineau	487,485	0.043687%
City Of Bowman	867,573	0.077749%
City Of Burlington	274,163	0.024570%
City Of Carrington	510,733	0.045770%
City Of Carson	76,393	0.006846%
City Of Cavalier	566,887	0.050803%
City Of Cooperstown	181,957	0.016306%
City Of Crosby	141,246	0.012658%
City Of Devils Lake	2,139,743	0.191758%
City Of Dickinson	5,726,298	0.513175%
City Of Dodge	42,638	0.003821%
City Of Drayton	218,935	0.019620%
City Of Elgin	68,810	0.006167%
City Of Ellendale	440,268	0.039456%
City Of Emerado	80,230	0.007190%
City Of Fargo	34,308,827	3.074660%
City Of Fessenden	46,560	0.004173%
City Of Finley	77,094	0.006909%
City Of Glenburn	62,527	0.005603%
City Of Grafton	1,591,581	0.142633%
City Of Grand Forks	23,350,573	2.092612%
City Of Granville	62,079	0.005563%
City Of Grenora	139,505	0.012502%
City Of Gwinner	157,170	0.014085%
City Of Halliday	112,416	0.010074%
City Of Hankinson	211,945	0.018994%
City Of Harvey	572,142	0.051274%
City Of Harwood	141,476	0.012679%
City Of Hatton	81,800	0.007331%
City Of Jamestown	5,070,567	0.454410%
City Of Kenmare	209,391	0.018765%
City Of Killdeer	845,496	0.075771%
City Of Kulm	77,309	0.006928%
City Of Lakota	174,441	0.015633%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lamoure	\$ 114,258	0.010239%
City Of Larimore	177,052	0.015867%
City Of Lidgerwood	74,256	0.006655%
City Of Lincoln	589,700	0.052847%
City Of Linton	230,250	0.020634%
City Of Lisbon	468,869	0.042019%
City Of Maddock	90,539	0.008114%
City Of Mandan	2,658,757	0.238270%
City Of Mapleton	139,789	0.012527%
City Of Mcclusky	35,360	0.003169%
City Of Mcville	108,109	0.009688%
City Of Medora	269,519	0.024154%
City Of Michigan	56,240	0.005040%
City Of Minot	2,360,950	0.211582%
City Of Minto	81,130	0.007271%
City Of Mohall	206,380	0.018495%
City Of Mott	121,770	0.010913%
City Of Napoleon	163,498	0.014652%
City Of Neche	43,464	0.003895%
City Of New England	96,832	0.008678%
City Of New Leipzig	40,866	0.003662%
City Of New Rockford	216,366	0.019390%
City Of New Salem	152,422	0.013660%
City Of New Town	1,180,753	0.105816%
City Of Northwood	215,314	0.019296%
City Of Oakes	565,841	0.050709%
City Of Park River	447,973	0.040146%
City Of Pembina	81,504	0.007304%
City Of Powers Lake	108,398	0.009714%
City Of Ray	172,995	0.015503%
City Of Regent	40,295	0.003611%
City Of Rhame	51,391	0.004606%
City Of Rolla	363,874	0.032609%
City Of Rugby	616,442	0.055244%
City Of Sherwood	40,548	0.003634%
City Of Stanley	855,739	0.076689%
City Of Surrey	217,697	0.019509%
City Of Thompson	177,349	0.015894%
City Of Tioga	1,049,389	0.094043%
City Of Towner	102,418	0.009178%

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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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Underwood	\$ 90,570	0.008117%
City Of Velva	172,348	0.015445%
City Of Wahpeton	2,335,145	0.209269%
City Of Walhalla	247,168	0.022150%
City Of Watford City	3,789,680	0.339620%
City Of West Fargo	10,646,871	0.954142%
City Of Westhope	164,350	0.014729%
City Of Williston	19,420,626	1.740422%
City Of Wilton	144,546	0.012954%
City Of Wishek	223,227	0.020005%
Adams County	1,076,897	0.096508%
Barnes County	4,006,081	0.359014%
Benson County	1,925,135	0.172525%
Billings County	2,880,812	0.258170%
Bottineau County	3,177,026	0.284716%
Bowman County	1,764,772	0.158154%
Burke County	1,668,057	0.149487%
Burleigh County	17,347,366	1.554622%
Cass County	25,232,693	2.261283%
Cavalier County	2,081,858	0.186570%
Dickey County	1,828,968	0.163907%
Divide County	2,409,362	0.215920%
Dunn County	5,362,394	0.480563%
Eddy County	818,775	0.073376%
Emmons County	1,481,324	0.132752%
Foster County	988,943	0.088626%
Grand Forks County	15,190,399	1.361321%
Grant County	1,061,990	0.095173%
Griggs County	771,532	0.069143%
Hettinger County	1,247,791	0.111823%
Lamoure County	1,707,321	0.153005%
Logan County	782,711	0.070144%
Mchenry County	1,443,928	0.129401%
Mcintosh County	1,014,011	0.090873%
Mckenzie County	11,572,501	1.037095%
Mclean County	5,002,285	0.448291%
Mercer County	3,542,702	0.317487%
Morton County	7,394,862	0.662707%
Mountrail County	6,503,005	0.582781%
Nelson County	1,608,185	0.144121%

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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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Oliver County	\$ 844,854	0.075713%
Pembina County	2,901,088	0.259987%
Pierce County	2,154,032	0.193038%
Ramsey County	3,532,434	0.316567%
Ransom County	1,625,124	0.145639%
Renville County	1,346,060	0.120630%
Richland County	6,021,477	0.539628%
Rolette County	3,017,280	0.270400%
Sargent County	791,449	0.070927%
Sheridan County	708,182	0.063465%
Slope County	577,910	0.051791%
Stark County	7,372,478	0.660701%
Steele County	971,612	0.087073%
Stutsman County	6,582,988	0.589949%
Towner County	1,295,500	0.116099%
Traill County	3,352,422	0.300435%
Walsh County	3,541,217	0.317354%
Ward County	13,540,257	1.213440%
Wells County	2,188,029	0.196085%
Williams County	16,378,612	1.467805%
Cavalier County Health Dist	125,346	0.011233%
Central Valley Health Unit	1,109,345	0.099416%
City-County Health District	648,309	0.058100%
Custer Health Unit	1,406,211	0.126021%
Dickey County Health District	172,756	0.015482%
Emmons County Public Health	180,295	0.016158%
First District Health Unit	2,371,685	0.212544%
Garrison Diversion Conservancy District	1,948,956	0.174660%
Kidder County District Health Unit	62,661	0.005616%
Lake Region District Health Unit	880,253	0.078886%
McIntosh District Health Unit	85,035	0.007621%
Nelson-Griggs District Health Unit	152,394	0.013657%
Rolette County Public Health	452,245	0.040529%
Sargent County District Health Unit	147,138	0.013186%
Southwestern District Health Unit	1,326,944	0.118917%
Towner County Public Health Unit	98,836	0.008857%
Traill District Health Unit	174,786	0.015664%
Upper Missouri Health Unit	1,136,626	0.101861%
Walsh County Health District	307,241	0.027534%
Wells County Dist Health Unit	224,697	0.020137%

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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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Barnes County Soil Conservation District	\$ 79,673	0.007140%
Bismarck Rural Fire Protection	660,239	0.059169%
Bowman City Park Board	91,387	0.008190%
Burleigh County Council On Aging	711,317	0.063746%
Burleigh County Soil Conservation District	212,304	0.019026%
Carnegie Regional Library	79,916	0.007162%
Cass County Soil Conservation District	192,466	0.017248%
Cass County Water Resource District	247,140	0.022148%
Cavalier County Job Development Authority	48,900	0.004382%
Central Plains Water District	236,271	0.021174%
City Of Bottineau Park Board	132,148	0.011843%
Consolidated Waste Ltd	124,279	0.011138%
Crosby Park District	74,415	0.006669%
Devils Lake Park Board	348,540	0.031235%
Dunseith Community Nursing Home	986,458	0.088404%
Fargo Park District	3,712,310	0.332687%
Grafton Park District	180,002	0.016131%
Grand Forks County Water Resource District	49,818	0.004465%
Grand Forks Park District	1,945,558	0.174355%
Grand Forks Public Library	882,654	0.079101%
Grand Forks-E Grand Forks Metropolitan Planning	326,406	0.029252%
Greater Ramsey Water District	367,476	0.032932%
Griggs County Public Library	41,544	0.003723%
James River Soil Conservation District	59,119	0.005298%
James River Valley Library System	324,868	0.029114%
Jamestown Parks And Recreation District	659,087	0.059066%
Jamestown Regional Airport	213,998	0.019178%
Lake Metigoshe Recreation Service District	156,889	0.014060%
Logan County Soil Conservation District	57,857	0.005185%
Mcintosh County Housing Authority	36,465	0.003268%
Mercer County Soil Conservation District	82,750	0.007416%
Minot Park District	481,887	0.043185%
Minot Rural Fire Department	163,252	0.014630%
North Central Soil Conservation District	102,632	0.009198%
North Dakota Firefighters Association	173,467	0.015546%
Park District - City Of New Rockford	50,408	0.004517%
R & T Water Supply Commerce Authority	504,261	0.045190%
Ramsey County Housing Authority	232,112	0.020801%
Ramsey County Soil Conservation District	80,637	0.007226%
Ramsey County Water Resource District	33,157	0.002971%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Ransom County Soil Cons Dist	\$ 61,370	0.005500%
Rolette County Soil Conservation District	34,680	0.003108%
Southeast Region Career & Technology Center	130,108	0.011660%
Southeast Water Users District	507,027	0.045438%
Southwest Water Authority	2,781,628	0.249282%
Stutsman County Housing Authority	161,621	0.014484%
Trail County Water Resource District	57,600	0.005162%
Tri-Cities Joint Job Development Authority	138,525	0.012414%
Valley City Park District	306,199	0.027441%
Wahpeton Park Board	505,553	0.045306%
Walsh County Housing Authority	29,820	0.002672%
Walsh County Water Resource District	53,572	0.004801%
Ward County Water Resource District	35,379	0.003171%
Watford City Park District	621,093	0.055661%
West Fargo Park District	1,211,281	0.108552%
Western & Central Stark Soil Conservation District	107,312	0.009617%
Western Area Water Supply Authority	987,001	0.088452%
Williams County Soil Conservation District	163,307	0.014635%
Williston Housing Authority	287,434	0.025759%
Anamoose Public School District #14	184,145	0.016503%
Apple Creek Elementary School	35,833	0.003211%
Beach Public School District #3	786,741	0.070506%
Belcourt School District #7	5,289,467	0.474027%
Belfield Public School #13	322,915	0.028939%
Beulah Public School #27	1,009,781	0.090494%
Billings County School District	348,503	0.031232%
Bismarck Public Schools	26,437,584	2.369261%
Bottineau Public School	1,377,880	0.123482%
Bowman County School District #1	789,977	0.070796%
Burke Central School	166,066	0.014882%
Burleigh County Special Education Unit	61,531	0.005514%
Carrington School District #49	551,822	0.049453%
Cavalier Public Schools	510,854	0.045781%
Center Stanton Public School	276,787	0.024805%
Central Cass Public School District #7	1,123,956	0.100726%
Dakota Prairie Public School	702,578	0.062963%
Devils Lake Public School	2,993,064	0.268230%
Dickinson Public Schools	7,619,621	0.682849%
Divide County School Dist #1	773,122	0.069285%
Drake Public School District	284,699	0.025514%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Drayton Public School #19	\$ 331,258	0.029686%
Dunseith School District #1	1,748,691	0.156713%
East Central Special Education Unit	504,727	0.045232%
Ellendale Public School District #40	452,461	0.040548%
Enderlin Area School District #24	581,023	0.052070%
Fairmount Public School	106,858	0.009576%
Fargo Public Schools	24,771,329	2.219936%
Fort Totten School District # 30	361,603	0.032406%
Garrison Public School District #51	637,896	0.057166%
Glen Ullin Public School #48	310,151	0.027795%
Glenburn School District	415,663	0.037251%
Grafton Public School District #3	1,393,708	0.124900%
Great Northwest Education Cooperative	130,645	0.011708%
Halliday Public School	175,301	0.015710%
Harvey Public School Dist #38	667,560	0.059825%
Hazen Public School District #3	587,509	0.052651%
Hillsboro Public School	608,049	0.054492%
James River Multidistrict Special Education Unit	348,797	0.031258%
Jamestown Public School District #1	3,257,099	0.291892%
Kenmare Public School District #28	454,883	0.040765%
Killdeer Public School #16	1,040,707	0.093265%
Kindred Public School District #2	514,498	0.046108%
Kulm Public School District #7	302,178	0.027080%
Lake Region Special Education Unit	517,964	0.046418%
Lakota Public School District # 66	273,476	0.024508%
Lamoure School District #8	451,876	0.040496%
Larimore Public School District #44	511,925	0.045877%
Leeds Public School District 6	228,558	0.020483%
Lewis & Clark Public Schools	661,439	0.059276%
Lidgerwood Public School	416,581	0.037333%
Linton Public School District #36	478,043	0.042841%
Lisbon Public School	769,188	0.068932%
Lonetree Special Education Unit	89,553	0.008025%
Mandan Public School District #1	7,537,233	0.675465%
Mandaree Public School #36	963,847	0.086377%
Manvel Public School	314,703	0.028203%
Maple Valley School District	314,209	0.028159%
Mapleton Public School	99,497	0.008917%
Max Public School	327,506	0.029350%
Mcclusky Public Schools	194,258	0.017409%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Mckenzie Cty Public School #1	\$ 2,877,824	0.257902%
Medina Public School District #3	257,265	0.023055%
Midkota School	299,418	0.026833%
Midway Public School District #128	540,645	0.048451%
Milnor Public School District #2	420,902	0.037720%
Minot Public School District #1	18,201,913	1.631204%
Minto Public School District #20	379,255	0.033988%
Mohall Lansford Sherwood School	380,856	0.034131%
Mott/Regent School Dist #1	499,628	0.044775%
Mt Pleasant School Dist #4	416,182	0.037297%
Napoleon Public School District #2	223,054	0.019989%
New Public School #8	799,682	0.071665%
New Rockford Sheyenne Public School	419,714	0.037614%
New Salem Almont School District #49	584,914	0.052418%
New Town Public School District	1,868,728	0.167470%
Newburg United Public School	248,633	0.022282%
North Border School District # 100	651,014	0.058342%
North Sargent School District #3	373,336	0.033457%
North Valley Career & Technology Center	203,638	0.018249%
Northern Cass School District # 97	640,738	0.057421%
Northern Plains Special Ed Unit	128,930	0.011554%
Oakes Public Schools	599,707	0.053744%
Oliver-Mercer Special Education Unit	381,690	0.034206%
Park River Area School District	615,130	0.055126%
Peace Garden Special Services	329,305	0.029511%
Pingree-Buchanan School District	226,387	0.020288%
Richland School District # 44	412,056	0.036927%
Rolette Public School	306,161	0.027437%
Roughrider Education Services Program (RESP)	28,367	0.002542%
Rugby Public School District #5	628,763	0.056348%
Rural Cass Special Education Unit	224,600	0.020128%
Sargent Central Public School District #6	287,116	0.025731%
Sawyer Public School	156,566	0.014031%
Sheyenne Valley Career And Tech Center	133,765	0.011988%
Sheyenne Valley Special Education Unit	568,601	0.050956%
Solen Public School Dist #3	534,177	0.047871%
Souris Valley Special Services	352,579	0.031597%
South East Education Cooperative	668,955	0.059950%
South Heart Public School District #9	416,153	0.037294%
South Prairie School District #70	701,061	0.062827%

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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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
St John School District #3	\$ 798,930	0.071598%
Stanley Community Public School District # 2	1,390,810	0.124640%
Surrey Schools	610,876	0.054745%
Sw Special Education Unit	78,828	0.007064%
Tgu School District #60	1,855,173	0.166255%
Thompson Public School	317,297	0.028435%
Tioga Public School District #15	726,329	0.065092%
Turtle Lake Mercer School District #72	377,260	0.033809%
Underwood School District #8	376,190	0.033713%
United Public School District # 7	993,854	0.089066%
Valley City Public School	1,104,814	0.099010%
Velva Public School	411,969	0.036919%
Wahpeton Public School District 37	1,368,978	0.122684%
Warwick Public School	726,950	0.065147%
Washburn Public School	427,768	0.038335%
West Fargo Public School #6	19,273,761	1.727260%
West River Student Services	165,524	0.014834%
Westhope Public School #17	238,025	0.021331%
White Shield School Dist #85	1,109,895	0.099466%
Williston Public School #1	8,077,040	0.723841%
Wilmac Multidistrict Special Education Unit	709,112	0.063549%
Wilton Public School District	391,740	0.035107%
Yellowstone School District # 14	176,229	0.015793%
Zeeland Public Schools	99,756	0.008940%
Attorney General's Office	15,121,949	1.355186%
Bank Of North Dakota	11,311,225	1.013680%
Beef Commission	184,369	0.016523%
Bismarck State College	4,658,051	0.417441%
Board Of Medical Examiners	325,242	0.029147%
Board Of Pharmacy	251,100	0.022503%
Central Services	1,258,901	0.112819%
Department Of Transportation	57,144,181	5.121100%
Dickinson State University	2,667,006	0.239010%
Education Standards & Practice	494,877	0.044349%
Electrical Board	1,663,120	0.149044%
Housing Finance Agency	2,623,947	0.235151%
Information Technology Dept	22,825,183	2.045528%
Insurance Department	2,491,895	0.223317%
Job Service North Dakota	8,405,339	0.753263%
Lake Region State College	1,934,108	0.173329%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Land Department	\$ 1,503,712	0.134758%
Legislative Council	2,740,237	0.245572%
Mayville State University	3,040,211	0.272455%
Mill & Elevator Association	8,768,169	0.785778%
Minot State University	5,165,006	0.462873%
ND Board Of Nursing	629,327	0.056399%
ND Public Employees Retirement System	1,710,539	0.153294%
ND Soybean Council	407,860	0.036551%
ND St College Of Science	5,337,698	0.478349%
ND State Board Of Accountancy	97,588	0.008746%
ND State Board Of Cosmetology	82,103	0.007358%
ND State Plumbing Board	389,172	0.034876%
ND System Information Technology Services	1,933,505	0.173275%
ND University System Office	962,495	0.086256%
North Dakota State University	31,174,907	2.793807%
Office Of Management & Budget	2,825,927	0.253252%
Public Finance Authority	169,644	0.015203%
Real Estate Commission	174,096	0.015602%
Retirement & Investment Office	1,576,097	0.141245%
Rough Rider Industries	1,310,508	0.117444%
State Auditor's Office	3,492,017	0.312945%
State Board Of Law Examiners	337,348	0.030232%
State Fair Association	1,089,664	0.097653%
University Of North Dakota	37,912,333	3.397596%
Valley City State University	1,802,926	0.161573%
Williston State College	1,174,605	0.105265%
Workforce Safety & Insurance	15,917,029	1.426439%
Adjutant General ND National Guard	11,020,599	0.987635%
Aeronautics Commission	475,787	0.042639%
Career & Technical Education	1,591,440	0.142620%
Commission On Legal Counsel For Indigents	2,255,420	0.202124%
Department Of Commerce	3,636,935	0.325932%
Department Of Corrections And Rehabilitation	6,692,694	0.599780%
Department Of Corrections Transitional Services	1,941,351	0.173978%
Department Of Financial Institutions	2,066,009	0.185150%
Department Of Human Services	70,823,963	6.347043%
Dept Of Agriculture	3,932,355	0.352407%
Facility Management	1,621,301	0.145296%
Field Services Division	7,112,506	0.637403%
Game & Fish Department	10,567,072	0.946991%

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, 2019

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Governor's Office	\$ 1,155,822	0.103581%
Highway Patrol	12,222,289	1.095327%
Historical Society	3,657,614	0.327785%
Indian Affairs Commission	225,957	0.020250%
Industrial Commission	6,616,670	0.592967%
James River Correctional Ctr	7,954,751	0.712882%
Juvenile Services - DOCR	1,683,933	0.150909%
Life Skills and Transition Center	11,954,154	1.071297%
Milk Marketing Board	127,730	0.011447%
ND Barley Council	132,000	0.011829%
ND Corn Utilization Council	129,568	0.011612%
ND Council On The Arts	303,984	0.027242%
ND Department Of Health	19,206,245	1.721209%
ND Department Of Labor	906,556	0.081243%
ND Oilseed Council	32,616	0.002923%
ND Securities Department	594,037	0.053236%
ND State Library	1,217,389	0.109099%
ND Supreme Court	26,402,632	2.366129%
ND Veterans Home	4,604,654	0.412656%
ND Wheat Commission	441,922	0.039604%
ND Youth Correctional Center	3,523,801	0.315793%
North Dakota State Hospital	17,162,170	1.538025%
Office Of Administrative Hearings	421,300	0.037756%
Parks & Recreation Department	3,571,706	0.320086%
Protection & Advocacy Project	1,788,180	0.160252%
Public Instruction	4,586,703	0.411047%
Public Service Commission	2,770,224	0.248260%
Racing Commission	127,691	0.011443%
School For The Blind	617,011	0.055295%
SCHOOL FOR THE DEAF	1,247,060	0.111758%
Secretary Of State	1,552,948	0.139171%
State Penitentiary	10,165,114	0.910969%
State Seed Department	1,463,781	0.131180%
State Treasurer's Office	442,883	0.039690%
Tax Department	6,413,768	0.574784%
Veterans Affairs Department	391,840	0.035116%
Water Commission	5,847,932	0.524075%
Total:	\$ 1,115,857,594	100.000000%

Note: Columns may not foot due to rounding.

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

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, 2019

Employer Name	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 Alexander	9,807	242	1,169	11	4,089	5,511	306	-	-	1,230	1,536	1,332	589	1,921
City Of Ashley	8,180	203	975	9	814	2,001	256	-	-	1,368	1,624	1,108	(69)	1,039
City Of Beach	19,174	475	2,285	21	7,167	9,948	599	-	-	3,511	4,110	2,605	489	3,094
City Of Belfield	22,595	559	2,693	25	-	3,277	706	-	-	8,802	9,508	3,066	(1,600)	1,466
City Of Berthold	7,125	176	849	8	428	1,461	223	-	-	12	235	969	72	1,041
City Of Beulah	2,818	70	336	3	1,822	2,231	88	-	-	-	88	382	293	675
City Of Bottineau	35,089	867	4,182	39	23,733	28,821	1,096	-	-	-	1,096	4,762	4,441	9,203
City Of Bowman	62,447	1,541	7,443	70	2,703	11,757	1,951	-	-	-	1,951	8,477	456	8,933
City Of Burlington	19,734	487	2,352	22	1,369	4,230	616	-	-	2,827	3,443	2,678	(198)	2,480
City Of Carrington	36,762	908	4,381	41	1,260	6,590	1,148	-	-	9,475	10,623	4,991	(1,257)	3,734
City Of Carson	5,499	138	655	6	137	936	172	-	-	10	182	747	20	767
City Of Cavalier	40,804	1,007	4,863	45	2,412	8,327	1,275	-	-	3,493	4,768	5,540	(91)	5,449
City Of Cooperstown	13,097	324	1,561	15	20	1,920	409	-	-	68	477	1,777	(9)	1,768
City Of Crosby	10,167	251	1,212	11	33	1,507	318	-	-	2,547	2,865	1,381	(424)	957
City Of Devils Lake	154,018	3,803	18,356	172	19,743	42,074	4,811	-	-	-	4,811	20,905	3,532	24,437
City Of Dickinson	412,176	10,179	49,124	459	294,257	354,019	12,876	-	-	-	12,876	55,943	47,298	103,241
City Of Dodge	3,069	76	366	3	370	815	96	-	-	-	96	416	69	485
City Of Drayton	15,759	389	1,878	18	42	2,327	492	-	-	3,135	3,627	2,139	(517)	1,622
City Of Elgin	4,953	124	590	6	217	937	155	-	-	9	164	670	34	704
City Of Ellendale	31,691	783	3,777	35	26	4,621	990	-	-	431	1,421	4,302	(91)	4,211
City Of Emerado	5,775	144	688	6	272	1,110	180	-	-	72	252	784	30	814
City Of Fargo	2,469,528	60,984	294,325	2,751	165,357	523,417	77,145	-	-	6,811	83,956	335,182	28,007	363,189
City Of Fessenden	3,352	84	399	4	119	606	105	-	-	8	113	456	20	476
City Of Finley	5,549	138	661	6	92	897	173	-	-	977	1,150	754	(175)	579
City Of Glenburn	4,500	113	536	5	19	673	141	-	-	29	170	610	(2)	608
City Of Grafton	114,561	2,828	13,654	128	2,797	19,407	3,579	-	-	1,847	5,426	15,549	233	15,782
City Of Grand Forks	1,680,760	41,503	200,318	1,873	85,878	329,572	52,505	-	-	68,118	120,623	228,126	70	228,196
City Of Granville	4,468	110	533	5	2,791	3,439	140	-	-	-	140	607	478	1,085
City Of Grenora	10,041	248	1,197	11	7,376	8,832	314	-	-	-	314	1,362	1,186	2,548
City Of Gwinner	11,313	279	1,348	13	566	2,206	353	-	-	470	823	1,536	4	1,540
City Of Halliday	8,091	200	964	9	84	1,257	253	-	-	730	983	1,098	(103)	995
City Of Hankinson	15,256	379	1,818	17	193	2,407	477	-	-	283	760	2,069	(5)	2,064
City Of Harvey	41,183	1,016	4,908	46	1,153	7,123	1,286	-	-	768	2,054	5,590	98	5,688
City Of Harwood	10,184	252	1,214	11	-	1,477	318	-	-	469	787	1,383	(94)	1,289
City Of Hatton	5,888	146	702	7	923	1,778	184	-	-	21	205	798	177	975
City Of Jamestown	364,976	9,012	43,499	407	2,725	55,643	11,401	-	-	14,148	25,549	49,536	(2,253)	47,283
City Of Kenmare	15,072	372	1,796	17	1,120	3,305	471	-	-	5,197	5,668	2,046	(811)	1,235
City Of Killdeer	60,858	1,503	7,253	68	-	8,824	1,901	-	-	4,724	6,625	8,259	(819)	7,440
City Of Kulm	5,564	139	663	6	385	1,193	174	-	-	53	227	753	77	830
City Of Lakota	12,556	311	1,496	14	894	2,715	392	-	-	2,733	3,125	1,706	(267)	1,439

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, 2019

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	
													Proportionate Share of Contributions	Total Employer OPEB Expense
City Of Lamoure	8,224	203	980	9	-	1,192	257	-	-	3,437	3,694	1,118	(604)	514
City Of Larimore	12,744	314	1,519	14	3,869	5,716	398	-	-	35	433	1,730	627	2,357
City Of Lidgerwood	5,345	133	637	6	144	920	167	-	-	48	215	722	14	736
City Of Lincoln	42,446	1,048	5,059	47	8,293	14,447	1,326	-	-	2,575	3,901	5,761	839	6,600
City Of Linton	16,573	412	1,975	18	619	3,024	518	-	-	1,835	2,353	2,249	(247)	2,002
City Of Lisbon	33,749	833	4,022	38	557	5,450	1,054	-	-	343	1,397	4,580	21	4,601
City Of Maddock	6,517	161	777	7	-	945	204	-	-	2,423	2,627	886	(391)	495
City Of Mandan	191,375	4,725	22,809	213	43,851	71,598	5,978	-	-	668	6,646	25,974	6,898	32,872
City Of Mapleton	10,062	249	1,199	11	2,110	3,569	314	-	-	2,342	2,656	1,365	(109)	1,256
City Of McClusky	2,545	64	303	3	-	370	80	-	-	71	151	345	(11)	334
City Of Mcville	7,781	192	927	9	131	1,259	243	-	-	626	869	1,056	(76)	980
City Of Medora	19,400	479	2,312	22	1,185	3,998	606	-	-	1,374	1,980	2,635	(57)	2,578
City Of Michigan	4,048	99	482	5	41	627	126	-	-	6	132	550	6	556
City Of Minot	169,940	4,198	20,254	189	117,472	142,113	5,309	-	-	-	5,309	23,064	18,882	41,946
City Of Minto	5,840	143	696	7	681	1,527	182	-	-	806	988	797	(43)	754
City Of Mohall	14,855	367	1,770	17	2,560	4,714	464	-	-	24	488	2,016	413	2,429
City Of Mott	8,765	217	1,045	10	500	1,772	274	-	-	489	763	1,189	(17)	1,172
City Of Napoleon	11,768	290	1,403	13	5,046	6,752	368	-	-	-	368	1,597	975	2,572
City Of Neche	3,128	79	373	3	58	513	98	-	-	-	98	422	10	432
City Of New England	6,970	170	831	8	-	1,009	218	-	-	437	655	947	(78)	869
City Of New Leipzig	2,941	72	351	3	714	1,140	92	-	-	5	97	399	116	515
City Of New Rockford	15,574	387	1,856	17	359	2,619	487	-	-	27	514	2,111	57	2,168
City Of New Salem	10,972	270	1,308	12	1,498	3,088	343	-	-	151	494	1,492	209	1,701
City Of New Town	84,990	2,099	10,129	95	13,138	25,461	2,655	-	-	-	2,655	11,535	2,340	13,875
City Of Northwood	15,498	381	1,847	17	46	2,291	484	-	-	2,571	3,055	2,106	(442)	1,664
City Of Oakes	40,729	1,005	4,854	45	458	6,362	1,272	-	-	2,578	3,850	5,529	(321)	5,208
City Of Park River	32,245	796	3,843	36	-	4,675	1,007	-	-	1,140	2,147	4,378	(191)	4,187
City Of Pembina	5,866	143	699	7	1	850	183	-	-	673	856	798	(123)	675
City Of Powers Lake	7,802	194	930	9	-	1,133	244	-	-	2,589	2,833	1,059	(451)	608
City Of Ray	12,452	308	1,484	14	167	1,973	389	-	-	1,928	2,317	1,689	(337)	1,352
City Of Regent	2,900	73	346	3	62	484	91	-	-	1,090	1,181	392	(184)	208
City Of Rhame	3,699	91	441	4	654	1,190	116	-	-	778	894	502	(6)	496
City Of Rolla	26,191	646	3,122	29	5,358	9,155	818	-	-	5,472	6,290	3,556	146	3,702
City Of Rugby	44,371	1,096	5,288	49	3,463	9,896	1,386	-	-	2,244	3,630	6,022	322	6,344
City Of Sherwood	2,919	72	348	3	361	784	91	-	-	-	91	397	65	462
City Of Stanley	61,596	1,521	7,341	69	7,584	16,515	1,924	-	-	28	1,952	8,359	1,469	9,828
City Of Surrey	15,669	386	1,868	17	93	2,364	489	-	-	11,611	12,100	2,128	(1,922)	206
City Of Thompson	12,766	318	1,521	14	63	1,916	399	-	-	93	492	1,731	(10)	1,721
City Of Tioga	75,534	1,865	9,002	84	11,129	22,080	2,360	-	-	-	2,360	10,253	1,889	12,142
City Of Towner	7,372	181	879	8	2,181	3,249	230	-	-	-	230	1,002	413	1,415

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, 2019

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	
													Proportionate Share of Contributions	Total Employer OPEB Expense
City Of Underwood	6,519	161	777	7	523	1,468	204	-	-	240	444	885	39	924
City Of Velva	12,405	307	1,478	14	6,827	8,626	388	-	-	4,651	5,039	1,683	229	1,912
City Of Wahpeton	168,082	4,151	20,033	187	10,000	34,371	5,251	-	-	3,441	8,692	22,812	1,377	24,189
City Of Walhalla	17,791	440	2,120	20	1,678	4,258	556	-	-	2,816	3,372	2,414	(141)	2,273
City Of Watford City	272,778	6,736	32,511	304	14,450	54,001	8,521	-	-	1,418	9,939	37,020	2,072	39,092
City Of West Fargo	766,355	18,924	91,336	854	138,072	249,186	23,940	-	-	1,601	25,541	104,017	23,372	127,389
City Of Westhope	11,830	293	1,410	13	-	1,716	370	-	-	475	845	1,604	(80)	1,524
City Of Williston	1,397,885	34,521	166,604	1,557	148,746	351,428	43,668	-	-	-	43,668	189,728	26,221	215,949
City Of Wilton	10,404	258	1,240	12	172	1,682	325	-	-	116	441	1,408	10	1,418
City Of Wishek	16,068	396	1,915	18	99	2,428	502	-	-	742	1,244	2,183	(102)	2,081
Adams County	77,514	1,913	9,238	86	4,043	15,280	2,421	-	-	12,937	15,358	10,522	(1,313)	9,209
Barnes County	288,356	7,121	34,367	321	3,721	45,530	9,008	-	-	7,264	16,272	39,139	(457)	38,682
Benson County	138,570	3,424	16,515	154	-	20,093	4,329	-	-	7,260	11,589	18,806	(1,325)	17,481
Billings County	207,359	5,122	24,714	231	8,158	38,225	6,478	-	-	4,418	10,896	28,144	791	28,935
Bottineau County	228,680	5,647	27,255	255	13	33,170	7,144	-	-	5,719	12,863	31,036	(920)	30,116
Bowman County	127,027	3,137	15,139	142	1,762	20,180	3,968	-	-	4,165	8,133	17,241	(506)	16,735
Burke County	120,066	2,965	14,310	134	9,469	26,878	3,751	-	-	6,605	10,356	16,297	276	16,573
Burleigh County	1,248,653	30,833	148,818	1,391	45,703	226,745	39,006	-	-	-	39,006	169,476	8,362	177,838
Cass County	1,816,234	44,852	216,464	2,023	40,947	304,286	56,737	-	-	3,461	60,198	246,512	6,432	252,944
Cavalier County	149,851	3,698	17,860	167	1,683	23,408	4,681	-	-	1,390	6,071	20,339	-	20,339
Dickey County	131,648	3,251	15,690	147	4,434	23,522	4,113	-	-	2,859	6,972	17,869	401	18,270
Divide County	173,424	4,282	20,669	193	760	25,904	5,418	-	-	11,509	16,927	23,537	(1,971)	21,566
Dunn County	385,982	9,533	46,002	430	20,030	75,995	12,058	-	-	280	12,338	52,387	3,242	55,629
Eddy County	58,935	1,455	7,024	66	1,519	10,064	1,841	-	-	7,293	9,134	7,998	(885)	7,113
Emmons County	106,625	2,633	12,708	119	4,014	19,474	3,331	-	-	2,382	5,713	14,470	175	14,645
Foster County	71,183	1,758	8,484	79	1,426	11,747	2,224	-	-	12,514	14,738	9,660	(1,704)	7,956
Grand Forks County	1,093,396	27,001	130,314	1,218	7,732	166,265	34,156	-	-	35,751	69,907	148,400	(4,354)	144,046
Grant County	76,442	1,888	9,111	85	-	11,084	2,388	-	-	6,465	8,853	10,372	(1,221)	9,151
Griggs County	55,535	1,370	6,619	62	105	8,156	1,735	-	-	7,716	9,451	7,538	(1,340)	6,198
Hettinger County	89,815	2,217	10,704	100	8,315	21,336	2,806	-	-	4,405	7,211	12,193	504	12,697
Lamoure County	122,892	3,033	14,647	137	3,249	21,066	3,839	-	-	8,170	12,009	16,680	(716)	15,964
Logan County	56,339	1,390	6,715	63	1,243	9,411	1,760	-	-	1,479	3,239	7,649	(86)	7,563
Mchenry County	103,933	2,565	12,387	116	5,510	20,578	3,247	-	-	3,180	6,427	14,110	569	14,679
McIntosh County	72,988	1,803	8,699	81	-	10,583	2,280	-	-	5,848	8,128	9,906	(1,010)	8,896
Mckenzie County	832,982	20,570	99,277	928	182	120,957	26,021	-	-	62,821	88,842	113,058	(12,350)	100,708
McLean County	360,062	8,893	42,913	401	-	52,207	11,248	-	-	10,904	22,152	48,871	(1,784)	47,087
Mercer County	255,002	6,298	30,392	284	10,863	47,837	7,966	-	-	16,461	24,427	34,612	(532)	34,080
Morton County	532,278	13,146	63,438	593	-	77,177	16,628	-	-	24,016	40,644	72,243	(4,511)	67,732
Mountrail County	468,082	11,559	55,787	521	-	67,867	14,622	-	-	9,518	24,140	63,530	(1,676)	61,854
Nelson County	115,756	2,859	13,796	129	2,444	19,228	3,616	-	-	319	3,935	15,710	347	16,057

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, 2019

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	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Oliver County	60,812	1,501	7,248	68	3,347	12,164	1,900	-	-	-	1,900	8,254	620	8,874	
Pembina County	208,818	5,155	24,888	233	1,777	32,053	6,523	-	-	6,466	12,989	28,342	(687)	27,655	
Pierce County	155,046	3,829	18,479	173	380	22,861	4,843	-	-	11,733	16,576	21,042	(1,823)	19,219	
Ramsey County	254,263	6,278	30,304	283	1,008	37,873	7,943	-	-	6,098	14,041	34,510	(914)	33,596	
Ransom County	116,975	2,889	13,941	130	2,767	19,727	3,654	-	-	853	4,507	15,875	388	16,263	
Renville County	96,888	2,394	11,547	108	1,149	15,198	3,027	-	-	2,365	5,392	13,150	(274)	12,876	
Richland County	433,422	10,703	51,657	483	15,085	77,928	13,540	-	-	7,191	20,731	58,827	1,617	60,444	
Rolette County	217,182	5,366	25,884	242	372	31,864	6,785	-	-	905	7,690	29,477	(116)	29,361	
Sargent County	56,968	1,406	6,790	63	39,869	48,128	1,780	-	-	-	1,780	7,734	6,409	14,143	
Sheridan County	50,974	1,260	6,075	57	4,413	11,805	1,592	-	-	-	1,592	6,918	757	7,675	
Slope County	41,598	1,029	4,958	46	57	6,090	1,299	-	-	1,994	3,293	5,645	(317)	5,328	
Stark County	530,667	13,105	63,246	591	1,021	77,963	16,577	-	-	9,342	25,919	72,025	(1,355)	70,670	
Steele County	69,936	1,728	8,335	78	3,303	13,444	2,185	-	-	4,713	6,898	9,492	(135)	9,357	
Stutsman County	473,840	11,701	56,474	528	2,261	70,964	14,802	-	-	5,128	19,930	64,311	(414)	63,897	
Towner County	93,249	2,303	11,114	104	6,840	20,361	2,913	-	-	437	3,350	12,654	1,009	13,663	
Trail County	241,306	5,959	28,759	269	13,741	48,728	7,538	-	-	1,009	8,547	32,752	2,040	34,792	
Walsh County	254,895	6,295	30,379	284	4,549	41,507	7,963	-	-	-	7,963	34,595	770	35,365	
Ward County	974,620	24,066	116,158	1,086	6,032	147,342	30,446	-	-	48,516	78,962	132,283	(6,486)	125,797	
Wells County	157,493	3,890	18,770	175	30,433	53,268	4,920	-	-	-	4,920	21,376	5,039	26,415	
Williams County	1,178,922	29,112	140,507	1,313	88,232	259,164	36,828	-	-	-	36,828	160,012	15,018	175,030	
Cavalier County Health Dist	9,022	224	1,075	10	165	1,474	282	-	-	14	296	1,222	25	1,247	
Central Valley Health Unit	79,850	1,972	9,517	89	-	11,578	2,494	-	-	4,407	6,901	10,839	(868)	9,971	
City-County Health District	46,665	1,154	5,562	52	5,082	11,850	1,458	-	-	726	2,184	6,332	857	7,189	
Custer Health Unit	101,218	2,498	12,064	113	-	14,675	3,162	-	-	1,790	4,952	13,739	(317)	13,422	
Dickey County Health District	12,435	307	1,482	14	35	1,838	388	-	-	1,533	1,921	1,686	(241)	1,445	
Emmons County Public Health	12,978	319	1,547	14	-	1,880	405	-	-	233	638	1,765	(41)	1,724	
First District Health Unit	170,713	4,216	20,346	190	-	24,752	5,333	-	-	3,053	8,386	23,171	(589)	22,582	
Garrison Diversion Conservancy District	140,285	3,464	16,720	156	11,631	31,971	4,382	-	-	4,199	8,581	19,041	1,061	20,102	
Kidder County District Health Unit	4,511	111	538	5	966	1,650	141	-	-	-	141	614	188	802	
Lake Region District Health Unit	63,360	1,563	7,551	71	3,309	12,494	1,979	-	-	20	1,999	8,600	585	9,185	
McIntosh District Health Unit	6,121	150	730	7	1,449	2,336	191	-	-	8	199	830	249	1,079	
Nelson-Griggs District Health Unit	10,969	271	1,307	12	315	1,905	343	-	-	23	366	1,491	51	1,542	
Rolette County Public Health	32,552	806	3,880	36	969	5,691	1,017	-	-	147	1,164	4,417	135	4,552	
Sargent County District Health Unit	10,591	263	1,262	12	1,763	3,300	331	-	-	38	369	1,435	314	1,749	
Southwestern District Health Unit	95,513	2,361	11,383	106	1,872	15,722	2,984	-	-	2,041	5,025	12,961	16	12,977	
Towner County Public Health Unit	7,114	175	848	8	749	1,780	222	-	-	89	311	966	109	1,075	
Trail District Health Unit	12,581	310	1,499	14	171	1,994	393	-	-	23	416	1,709	25	1,734	
Upper Missouri Health Unit	81,813	2,020	9,751	91	5,405	17,267	2,556	-	-	1,194	3,750	11,104	820	11,924	
Walsh County Health District	22,115	545	2,636	25	2,818	6,024	691	-	-	530	1,221	3,001	463	3,464	
Wells County Dist Health Unit	16,174	398	1,928	18	1,042	3,386	505	-	-	1,071	1,576	2,196	2	2,198	

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, 2019

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	Proportionate Share of Contributions	Total Employer OPEB Expense
Barnes County Soil Conservation District	5,735	142	683	6	364	1,195	179	-	-	-	179	778	76	854
Bismarck Rural Fire Protection	47,524	1,174	5,664	53	3,081	9,972	1,485	-	-	600	2,085	6,452	359	6,811
Bottineau County Water Resource District	-	-	-	-	557	557	-	-	-	-	-	-	89	89
Bowman City Park Board	6,578	161	784	7	2,002	2,954	205	-	-	2,131	2,336	895	36	931
Burleigh County Council On Aging	51,200	1,264	6,102	57	1,215	8,638	1,599	-	-	295	1,894	6,950	146	7,096
Burleigh County Soil Conservation District	15,281	376	1,821	17	2,087	4,301	477	-	-	190	667	2,073	358	2,431
Carnegie Regional Library	5,752	142	686	6	1,060	1,894	180	-	-	-	180	779	174	953
Cass County Soil Conservation District	13,853	342	1,651	15	-	2,008	433	-	-	1,344	1,777	1,882	(227)	1,655
Cass County Water Resource District	17,789	440	2,120	20	90	2,670	556	-	-	299	855	2,413	(35)	2,378
Cavalier County Job Development Authority	3,520	89	419	4	34	546	110	-	-	31	141	478	2	480
Central Plains Water District	17,007	421	2,027	19	2,301	4,768	531	-	-	27	558	2,308	402	2,710
City Of Bottineau Park Board	9,512	235	1,134	11	6,651	8,031	297	-	-	335	632	1,291	1,202	2,493
Consolidated Waste Ltd	8,946	219	1,066	10	61	1,356	279	-	-	1,397	1,676	1,214	(211)	1,003
Crosby Park District	5,356	132	638	6	2,427	3,203	167	-	-	1,812	1,979	725	107	832
Devils Lake Basin Joint Water Resource Board	-	-	-	-	1,192	1,192	-	-	-	-	-	-	224	224
Devils Lake Park Board	25,088	621	2,990	28	-	3,639	784	-	-	2,510	3,294	3,404	(434)	2,970
Dunseith Community Nursing Home	71,005	1,753	8,463	79	3,025	13,320	2,218	-	-	1,142	3,360	9,638	351	9,989
Emmons County Soil Conservation District	-	-	-	-	1,099	1,099	-	-	-	1,271	1,271	-	2	2
Fargo Park District	267,210	6,597	31,847	298	22,845	61,587	8,347	-	-	2,331	10,678	36,269	3,517	39,786
Grafton Park District	12,956	322	1,544	14	4,570	6,450	405	-	-	3,006	3,411	1,757	166	1,923
Grand Forks County Water Resource District	3,586	88	427	4	699	1,218	112	-	-	46	158	487	127	614
Grand Forks Park District	140,040	3,458	16,690	156	10,058	30,362	4,375	-	-	-	4,375	19,009	1,808	20,817
Grand Forks Public Library	63,533	1,570	7,572	71	13,624	22,837	1,985	-	-	318	2,303	8,621	2,122	10,743
Grand Forks-E Grand Forks Metropolitan Planning	23,495	581	2,800	26	-	3,407	734	-	-	917	1,651	3,189	(170)	3,019
Greater Ramsey Water District	26,451	654	3,152	29	2,622	6,457	826	-	-	1,165	1,991	3,592	201	3,793
Griggs County Public Library	2,990	74	356	3	559	992	93	-	-	944	1,037	408	(49)	359
James River Soil Conservation District	4,255	106	507	5	87	705	133	-	-	9	142	578	12	590
James River Valley Library System	23,384	577	2,787	26	530	3,920	730	-	-	-	730	3,173	95	3,268
Jamestown Parks And Recreation District	47,441	1,173	5,654	53	15,009	21,889	1,482	-	-	410	1,892	6,438	2,654	9,092
Jamestown Regional Airport	15,404	380	1,836	17	3,542	5,775	481	-	-	19	500	2,091	566	2,657
Lake Metigoshe Recreation Service District	11,293	279	1,346	13	-	1,638	353	-	-	504	857	1,532	(100)	1,432
Logan County Soil Conservation District	4,165	104	496	5	2,930	3,535	130	-	-	-	130	565	471	1,036
Mcintosh County Housing Authority	2,625	66	313	3	-	382	82	-	-	162	244	356	(29)	327
Mercer County Soil Conservation District	5,956	147	710	7	2,604	3,468	186	-	-	-	186	806	499	1,305
Minot Park District	34,686	856	4,134	39	23,657	28,686	1,084	-	-	-	1,084	4,708	3,803	8,511
Minot Rural Fire Department	11,751	290	1,400	13	404	2,107	367	-	-	20	387	1,597	66	1,663
North Central Soil Conservation District	7,388	183	880	8	1,654	2,725	231	-	-	-	231	1,002	279	1,281
North Dakota Firefighters Association	12,486	308	1,488	14	2,780	4,590	390	-	-	-	390	1,694	511	2,205
Park District - City Of New Rockford	3,628	90	432	4	2,746	3,272	113	-	-	-	113	492	441	933
R & T Water Supply Commerce Authority	36,296	895	4,326	40	949	6,210	1,134	-	-	1,709	2,843	4,928	(189)	4,739

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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	Proportionate Share of Contributions	Total Employer OPEB Expense
Ramsey County Housing Authority	16,707	413	1,991	19	253	2,676	522	-	-	931	1,453	2,266	(133)	2,133
Ramsey County Soil Conservation District	5,804	142	692	6	3,155	3,995	181	-	-	-	181	789	583	1,372
Ramsey County Water Resource District	2,386	58	284	3	50	395	75	-	-	28	103	325	5	330
Ransom County Soil Cons Dist	4,418	109	526	5	163	803	138	-	-	7	145	603	25	628
Roulette County Soil Conservation District	2,496	60	298	3	106	467	78	-	-	118	196	337	(6)	331
Southeast Region Career & Technology Center	9,365	233	1,116	10	1,540	2,899	293	-	-	37	330	1,269	284	1,553
Southeast Water Users District	36,495	901	4,350	41	544	5,836	1,140	-	-	2,635	3,775	4,952	(508)	4,444
Southwest Water Authority	200,220	4,944	23,863	223	-	29,030	6,255	-	-	12,881	19,136	27,176	(2,187)	24,989
Stutsman County Housing Authority	11,633	286	1,386	13	1,408	3,093	363	-	-	296	659	1,579	169	1,748
Traill County Water Resource District	4,146	103	494	5	249	851	130	-	-	76	206	563	41	604
Traill Rural Water District	-	-	-	-	1,108	1,108	-	-	-	6,347	6,347	-	(812)	(812)
Tri-Cities Joint Job Development Authority	9,971	247	1,188	11	1,666	3,112	311	-	-	1,323	1,634	1,351	10	1,361
Valley City Park District	22,040	544	2,627	25	15,127	18,323	689	-	-	-	689	2,991	2,432	5,423
Wahpeton Park Board	36,389	898	4,337	41	-	5,276	1,137	-	-	4,613	5,750	4,940	(903)	4,037
Walsh County Housing Authority	2,146	53	256	2	-	311	67	-	-	68	135	292	(12)	280
Walsh County Water Resource District	3,856	94	460	4	237	795	120	-	-	-	120	525	43	568
Ward County Water Resource District	2,547	63	304	3	-	370	80	-	-	46	126	345	(8)	337
Watford City Park District	44,706	1,105	5,328	50	6,741	13,224	1,397	-	-	-	1,397	6,065	1,294	7,359
West Fargo Park District	87,188	2,154	10,391	97	4,009	16,651	2,724	-	-	375	3,099	11,835	629	12,464
Western & Central Stark Soil Conservation District	7,724	190	921	9	147	1,267	241	-	-	-	241	1,048	25	1,073
Western Area Water Supply Authority	71,044	1,755	8,467	79	4,813	15,114	2,219	-	-	3,615	5,834	9,642	109	9,751
Williams County Soil Conservation District	11,755	290	1,401	13	5,368	7,072	367	-	-	12	379	1,597	931	2,528
Williston Housing Authority	20,689	511	2,466	23	2,215	5,215	646	-	-	1,185	1,831	2,808	245	3,053
Williston Rural Fire Protection District #1	-	-	-	-	1,196	1,196	-	-	-	4,118	4,118	-	(438)	(438)
Anamoose Public School District #14	13,255	325	1,580	15	910	2,830	414	-	-	236	650	1,800	129	1,929
Apple Creek Elementary School	2,579	65	307	3	196	571	81	-	-	11	92	349	43	392
Beach Public School District #3	56,630	1,398	6,749	63	3,293	11,503	1,769	-	-	4,412	6,181	7,688	(275)	7,413
Belcourt School District #7	380,733	9,402	45,377	424	-	55,203	11,894	-	-	20,117	32,011	51,676	(3,686)	47,990
Belfield Public School #13	23,243	575	2,770	26	1,204	4,575	726	-	-	5,160	5,886	3,156	(607)	2,549
Beulah Public School #27	72,684	1,796	8,663	81	2,026	12,566	2,271	-	-	3,088	5,359	9,865	(120)	9,745
Billings County School District	25,085	621	2,990	28	777	4,416	784	-	-	2,908	3,692	3,402	(422)	2,980
Bismarck Public Schools	1,902,961	46,993	226,800	2,120	75,252	351,165	59,446	-	-	-	59,446	258,284	12,713	270,997
Bottineau Public School	99,179	2,449	11,820	110	-	14,379	3,098	-	-	6,849	9,947	13,461	(1,322)	12,139
Bowman County School District #1	56,862	1,406	6,777	63	2,006	10,252	1,776	-	-	218	1,994	7,716	320	8,036
Burke Central School	11,953	295	1,425	13	891	2,624	373	-	-	2,327	2,700	1,622	(300)	1,322
Burleigh County Special Education Unit	4,429	109	528	5	411	1,053	138	-	-	6	144	602	74	676
Carrington School District #49	39,720	982	4,734	44	4,225	9,985	1,241	-	-	8	1,249	5,389	761	6,150
Cavalier Public Schools	36,771	909	4,382	41	6,241	11,573	1,149	-	-	2,344	3,493	4,990	572	5,562
Center Stanton Public School	19,923	492	2,374	22	718	3,606	622	-	-	906	1,528	2,704	(20)	2,684
Central Cass Public School District #7	80,902	1,999	9,642	90	4,317	16,048	2,527	-	-	141	2,668	10,979	750	11,729

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, 2019

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	Proportionate Share of Contributions	Total Employer OPEB Expense
Dakota Prairie Public School	50,571	1,248	6,027	56	6,187	13,518	1,580	-	-	607	2,187	6,866	894	7,760
Devils Lake Public School	215,439	5,319	25,677	240	482	31,718	6,730	-	-	9,773	16,503	29,243	(1,771)	27,472
Dickinson Public Schools	548,456	13,543	65,366	611	95,450	174,970	17,133	-	-	1,694	18,827	74,443	16,323	90,766
Divide County School Dist #1	55,649	1,375	6,632	62	4,914	12,983	1,738	-	-	109	1,847	7,552	854	8,406
Drake Public School District	20,493	508	2,442	23	2,953	5,926	640	-	-	179	819	2,780	530	3,310
Drayton Public School #19	23,843	589	2,842	27	4,080	7,538	745	-	-	8	753	3,236	716	3,952
Dunseith School District #1	125,870	3,107	15,002	140	3,577	21,826	3,932	-	-	446	4,378	17,084	542	17,626
East Central Special Education Unit	36,330	897	4,330	40	1,521	6,788	1,135	-	-	389	1,524	4,931	176	5,107
Ellendale Public School District #40	32,568	804	3,882	36	50	4,772	1,017	-	-	1,687	2,704	4,420	(271)	4,149
Enderlin Area School District #24	41,822	1,034	4,984	47	2,791	8,856	1,306	-	-	1,842	3,148	5,675	98	5,773
Fairmount Public School	7,691	190	917	9	5,758	6,874	240	-	-	-	240	1,043	925	1,968
Fargo Public Schools	1,783,025	44,032	212,506	1,986	91,790	350,314	55,700	-	-	614	56,314	242,003	15,768	257,771
Fort Totten School District # 30	26,028	642	3,102	29	-	3,773	813	-	-	6,034	6,847	3,534	(1,007)	2,527
Garrison Public School District #51	45,915	1,134	5,472	51	2,011	8,668	1,434	-	-	540	1,974	6,233	301	6,534
Glen Ullin Public School #48	22,325	552	2,661	25	643	3,881	697	-	-	267	964	3,029	52	3,081
Glenburn School District	29,920	739	3,566	33	1,526	5,864	935	-	-	4,821	5,756	4,062	(490)	3,572
Grafton Public School District #3	100,318	2,478	11,956	112	-	14,546	3,134	-	-	14,877	18,011	13,617	(2,742)	10,875
Great Northwest Education Cooperative	9,404	233	1,121	10	26	1,390	294	-	-	2,424	2,718	1,276	(429)	847
Halliday Public School	12,618	310	1,504	14	6,072	7,900	394	-	-	-	394	1,713	1,064	2,777
Harvey Public School Dist #38	48,051	1,187	5,727	54	607	7,575	1,501	-	-	2,864	4,365	6,520	(448)	6,072
Hazen Public School District #3	42,289	1,045	5,040	47	4,138	10,270	1,321	-	-	6,032	7,353	5,739	(168)	5,571
Hillsboro Public School	43,767	1,081	5,216	49	1,157	7,503	1,367	-	-	466	1,833	5,939	110	6,049
James River Multidistrict Special Education Unit	25,106	619	2,992	28	225	3,864	784	-	-	6,562	7,346	3,410	(1,010)	2,400
Jamestown Public School District #1	234,444	5,790	27,942	261	6,569	40,562	7,324	-	-	7,924	15,248	31,820	8	31,828
Kenmare Public School District #28	32,742	809	3,902	36	-	4,747	1,023	-	-	4,133	5,156	4,446	(771)	3,675
Killdeer Public School #16	74,909	1,850	8,928	83	21,200	32,061	2,340	-	-	-	2,340	10,166	3,620	13,786
Kindred Public School District #2	37,033	915	4,414	41	5,444	10,814	1,157	-	-	-	1,157	5,025	986	6,011
Kulm Public School District #7	21,750	538	2,592	24	280	3,434	679	-	-	3,052	3,731	2,951	(442)	2,509
Lake Region Special Education Unit	37,282	921	4,443	42	-	5,406	1,165	-	-	5,033	6,198	5,059	(880)	4,179
Lakota Public School District # 66	19,685	485	2,346	22	94	2,947	615	-	-	3,195	3,810	2,674	(526)	2,148
Lamoure School District #8	32,526	803	3,877	36	3,024	7,740	1,016	-	-	2,013	3,029	4,415	264	4,679
Larimore Public School District #44	36,848	909	4,392	41	-	5,342	1,151	-	-	4,581	5,732	5,003	(832)	4,171
Leeds Public School District 6	16,452	406	1,961	18	3,034	5,419	514	-	-	-	514	2,231	536	2,767
Lewis & Clark Public Schools	47,610	1,177	5,674	53	13,402	20,306	1,487	-	-	-	1,487	6,460	2,319	8,779
Lidgerwood Public School	29,985	741	3,574	33	3,718	8,066	937	-	-	-	937	4,071	634	4,705
Linton Public School District #36	34,409	851	4,101	38	169	5,159	1,075	-	-	2,261	3,336	4,669	(340)	4,329
Lisbon Public School	55,365	1,367	6,599	62	4,684	12,712	1,730	-	-	-	1,730	7,517	793	8,310
Lonetree Special Education Unit	6,446	159	768	7	43	977	201	-	-	146	347	874	(17)	857
Mandan Public School District #1	542,525	13,397	64,660	604	9,439	88,100	16,948	-	-	16,289	33,237	73,635	(1,456)	72,179
Mandaree Public School #36	69,377	1,713	8,269	77	28,723	38,782	2,167	-	-	811	2,978	9,417	5,307	14,724

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, 2019

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	Proportionate Share of Contributions	Total Employer OPEB Expense
Marvel Public School	22,652	560	2,700	25	5,275	8,560	708	-	-	93	801	3,075	868	3,943
Maple Valley School District	22,617	558	2,696	25	550	3,829	707	-	-	490	1,197	3,069	10	3,079
Mapleton Public School	7,162	177	854	8	200	1,239	224	-	-	769	993	970	(106)	864
Max Public School	23,574	583	2,810	26	127	3,546	736	-	-	1,789	2,525	3,200	(320)	2,880
McClusky Public Schools	13,983	346	1,666	16	2,457	4,485	437	-	-	12	449	1,899	428	2,327
McKenzie Cty Public School #1	207,144	5,116	24,688	231	25,416	55,451	6,471	-	-	-	6,471	28,113	4,740	32,853
Medina Public School District #3	18,517	457	2,207	21	1,649	4,334	578	-	-	83	661	2,512	294	2,806
Midkota School	21,552	533	2,569	24	5,298	8,424	673	-	-	34	707	2,924	889	3,813
Midway Public School District #128	38,915	962	4,638	43	3,160	8,803	1,216	-	-	1,688	2,904	5,283	233	5,516
Milnor Public School District #2	30,296	749	3,611	34	771	5,165	946	-	-	461	1,407	4,109	30	4,139
Minot Public School District #1	1,310,162	32,353	156,149	1,460	41,937	231,899	40,928	-	-	7,829	48,757	177,824	5,217	183,041
Minto Public School District #20	27,299	674	3,254	30	49	4,007	853	-	-	1,171	2,024	3,705	(196)	3,509
Mohall Lansford Sherwood School	27,414	675	3,267	31	211	4,184	856	-	-	1,128	1,984	3,722	(138)	3,584
Mott/Regent School Dist #1	35,963	888	4,286	40	2,941	8,155	1,123	-	-	397	1,520	4,881	401	5,282
Mt Pleasant School Dist #4	29,956	739	3,570	33	1,172	5,514	936	-	-	101	1,037	4,066	172	4,238
Napoleon Public School District #2	16,055	397	1,913	18	227	2,555	502	-	-	4,582	5,084	2,179	(756)	1,423
New Public School #8	57,560	1,422	6,860	64	6,680	15,026	1,798	-	-	2,733	4,531	7,813	841	8,654
New Rockford Sheyenne Public School	30,211	746	3,601	34	5,394	9,775	944	-	-	-	944	4,101	910	5,011
New Salem Almont School District #49	42,101	1,040	5,018	47	3,309	9,414	1,315	-	-	204	1,519	5,715	507	6,222
New Town Public School District	134,510	3,321	16,031	150	14,421	33,923	4,202	-	-	14,509	18,711	18,256	310	18,566
Newburg United Public School	17,897	443	2,133	20	1,153	3,749	559	-	-	708	1,267	2,427	55	2,482
North Border School District # 100	46,860	1,157	5,585	52	1,068	7,862	1,464	-	-	2,205	3,669	6,360	(167)	6,193
North Sargent School District #3	26,872	662	3,203	30	22	3,917	839	-	-	1,900	2,739	3,647	(305)	3,342
North Valley Career & Technology Center	14,657	362	1,747	16	558	2,683	458	-	-	54	512	1,989	79	2,068
Northern Cass School District # 97	46,120	1,139	5,497	51	5,832	12,519	1,441	-	-	1,940	3,381	6,261	813	7,074
Northern Plains Special Ed Unit	9,280	230	1,106	10	-	1,346	290	-	-	1,783	2,073	1,258	(336)	922
Oakes Public Schools	43,167	1,065	5,145	48	1,633	7,891	1,348	-	-	5,030	6,378	5,860	(693)	5,167
Oliver-Mercer Special Education Unit	27,474	677	3,274	31	2,806	6,788	858	-	-	1,651	2,509	3,732	275	4,007
Park River Area School District	44,277	1,092	5,277	49	1,424	7,842	1,383	-	-	245	1,628	6,010	181	6,191
Peace Garden Special Services	23,703	586	2,825	26	-	3,437	740	-	-	2,523	3,263	3,217	(443)	2,774
Pingree-Buchanan School District	16,295	404	1,942	18	4,152	6,516	509	-	-	6,401	6,910	2,210	(544)	1,666
Richland School District # 44	29,659	732	3,535	33	1,064	5,364	927	-	-	377	1,304	4,026	138	4,164
Rollette Public School	22,037	544	2,626	25	1,998	5,193	688	-	-	1,048	1,736	2,991	187	3,178
Roughrider Education Services Program (RESP)	2,042	52	243	2	-	297	64	-	-	230	294	277	(39)	238
Rugby Public School District #5	45,258	1,118	5,394	50	-	6,562	1,414	-	-	2,779	4,193	6,142	(508)	5,634
Rural Cass Special Education Unit	16,167	399	1,927	18	-	2,344	505	-	-	1,300	1,805	2,194	(231)	1,963
Sargent Central Public School District #6	20,667	511	2,463	23	15,550	18,547	646	-	-	-	646	2,805	2,500	5,305
Sawyer Public School	11,270	277	1,343	13	119	1,752	352	-	-	1,582	1,934	1,531	(246)	1,285
Sheyenne Valley Career And Tech Center	9,629	238	1,148	11	1,081	2,478	301	-	-	14	315	1,307	186	1,493
Sheyenne Valley Special Education Unit	40,927	1,010	4,878	46	263	6,197	1,279	-	-	908	2,187	5,557	(121)	5,436

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, 2019

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	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Solen Public School Dist #3	38,449	947	4,583	43	4,585	10,158	1,201	-	-	-	1,201	5,219	775		5,994
Souris Valley Special Services	25,378	626	3,025	28	4,730	8,409	793	-	-	3,340	4,133	3,445	213		3,658
South East Education Cooperative	48,151	1,187	5,739	54	11,496	18,476	1,504	-	-	-	1,504	6,538	1,916		8,454
South Heart Public School District #9	29,954	739	3,570	33	6,562	10,904	936	-	-	115	1,051	4,067	1,058		5,125
South Prairie School District #70	50,462	1,246	6,014	56	2,705	10,021	1,576	-	-	216	1,792	6,848	392		7,240
St John School District #3	57,507	1,419	6,854	64	2,274	10,611	1,796	-	-	1,796	3,592	7,806	20		7,826
Stanley Community Public School District # 2	100,109	2,472	11,931	112	1,924	16,439	3,127	-	-	1,484	4,611	13,587	176		13,763
Surrey Schools	43,970	1,087	5,241	49	-	6,377	1,374	-	-	2,531	3,905	5,965	(479)		5,486
Sw Special Education Unit	5,674	141	676	6	221	1,044	177	-	-	1,405	1,582	769	(218)		551
Tgu School District #60	133,534	3,295	15,915	149	1,679	21,038	4,171	-	-	3,409	7,580	18,128	(374)		17,754
Thompson Public School	22,839	564	2,722	25	926	4,237	713	-	-	3,429	4,142	3,101	(499)		2,602
Tioga Public School District #15	52,281	1,290	6,231	58	424	8,003	1,633	-	-	3,063	4,696	7,095	(410)		6,685
Turtle Lake Mercer School District #72	27,155	672	3,236	30	3,499	7,437	848	-	-	3,736	4,584	3,684	67		3,751
Underwood School District #8	27,078	668	3,227	30	3,330	7,255	846	-	-	776	1,622	3,678	490		4,168
United Public School District # 7	71,537	1,767	8,526	80	116	10,489	2,235	-	-	6,037	8,272	9,709	(1,124)		8,585
Valley City Public School	79,524	1,964	9,478	89	-	11,531	2,484	-	-	1,686	4,170	10,793	(288)		10,505
Velva Public School	29,653	732	3,534	33	1,275	5,574	926	-	-	1,908	2,834	4,024	(70)		3,954
Wahpeton Public School District 37	98,538	2,434	11,744	110	316	14,604	3,078	-	-	7,635	10,713	13,374	(1,258)		12,116
Warwick Public School	52,325	1,292	6,236	58	15,611	23,197	1,635	-	-	-	1,635	7,103	2,590		9,693
Washburn Public School	30,790	762	3,670	34	463	4,929	962	-	-	1,438	2,400	4,178	(159)		4,019
West Fargo Public School #6	1,387,313	34,259	165,344	1,546	103,685	304,834	43,338	-	-	-	43,338	188,292	17,468		205,760
West River Student Services	11,914	294	1,420	13	2,881	4,608	372	-	-	993	1,365	1,617	284		1,901
Westhope Public School #17	17,133	423	2,042	19	-	2,484	535	-	-	2,550	3,085	2,326	(445)		1,881
White Shield School Dist #85	79,890	1,974	9,521	89	2,264	13,848	2,496	-	-	5,240	7,736	10,844	(642)		10,202
Williston Public School #1	581,380	14,359	69,290	648	46,890	131,187	18,162	-	-	8,194	26,356	78,907	5,953		84,860
Wilmac Multidistrict Special Education Unit	51,042	1,261	6,083	57	2,382	9,783	1,594	-	-	8,467	10,061	6,927	(926)		6,001
Wilton Public School District	28,197	697	3,361	31	5,682	9,771	881	-	-	32	913	3,827	973		4,800
Yellowstone School District # 14	12,685	313	1,512	14	1,726	3,565	396	-	-	2,806	3,202	1,725	(122)		1,603
Zeeland Public Schools	7,180	177	856	8	1,126	2,167	224	-	-	12	236	976	180		1,156
Attorney General's Office	1,088,468	26,879	129,727	1,213	17,743	175,562	34,002	-	-	28,349	62,351	147,732	(1,038)		146,694
Bank Of North Dakota	814,175	20,106	97,036	907	-	118,049	25,434	-	-	22,336	47,770	110,503	(4,428)		106,075
Beef Commission	13,271	327	1,582	15	216	2,140	415	-	-	24	439	1,802	35		1,837
Bismarck State College	335,283	8,278	39,960	374	8,613	57,225	10,474	-	-	-	10,474	45,508	1,522		47,030
Board Of Medical Examiners	23,411	579	2,790	26	2,247	5,642	731	-	-	62	793	3,178	430		3,608
Board Of Pharmacy	18,074	447	2,154	20	835	3,456	565	-	-	30	595	2,454	144		2,598
Central Services	90,615	2,237	10,800	101	-	13,138	2,831	-	-	7,679	10,510	12,300	(1,379)		10,921
Department Of Transportation	4,113,203	101,571	490,223	4,583	8,323	604,700	128,492	-	-	313,308	441,800	558,272	(50,391)		507,881
Dickinson State University	191,970	4,740	22,880	214	6,142	33,976	5,997	-	-	90	6,087	26,056	1,168		27,224
Education Standards & Practice	35,621	879	4,245	40	4,423	9,587	1,113	-	-	711	1,824	4,837	596		5,433
Electrical Board	119,710	2,959	14,267	133	3,998	21,357	3,740	-	-	3,848	7,588	16,244	(90)		16,154

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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	Proportionate Share of Contributions	Total Employer OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Housing Finance Agency	188,870	4,663	22,510	210	-	27,383	5,900	-	-	7,248	13,148	25,636	(1,290)	24,346	
Information Technology Dept	1,642,942	40,573	195,810	1,830	-	238,213	51,324	-	-	84,750	136,074	222,991	(14,831)	208,160	
Insurance Department	179,365	4,430	21,377	200	9,027	35,034	5,603	-	-	22,625	28,228	24,344	(1,939)	22,405	
Job Service North Dakota	605,011	14,940	72,107	674	-	87,721	18,900	-	-	42,711	61,611	82,115	(7,470)	74,645	
Lake Region State College	139,216	3,438	16,592	155	14,782	34,967	4,349	-	-	4,247	8,596	18,897	1,612	20,509	
Land Department	108,236	2,671	12,900	121	-	15,692	3,381	-	-	28,274	31,655	14,690	(4,989)	9,701	
Legislative Council	197,240	4,870	23,508	220	-	28,598	6,162	-	-	10,360	16,522	26,771	(1,712)	25,059	
Mayville State University	218,832	5,404	26,081	244	1,440	33,169	6,836	-	-	2,366	9,202	29,702	(84)	29,618	
Mill & Elevator Association	631,127	15,586	75,219	703	83,440	174,948	19,716	-	-	-	19,716	85,660	15,374	101,034	
Minot State University	371,774	9,181	44,309	414	2,790	56,694	11,614	-	-	15,493	27,107	50,461	(2,198)	48,263	
ND Board Of Nursing	45,299	1,119	5,399	50	1,454	8,022	1,415	-	-	3,346	4,761	6,148	(270)	5,878	
ND Public Employees Retirement System	123,124	3,041	14,674	137	-	17,852	3,846	-	-	23,437	27,283	16,711	(4,210)	12,501	
ND Soybean Council	29,357	726	3,499	33	4,010	8,268	917	-	-	4,718	5,635	3,982	(248)	3,734	
ND St College Of Science	384,204	9,488	45,790	428	2,025	57,731	12,002	-	-	16,639	28,641	52,146	(2,575)	49,571	
ND State Board Of Accountancy	7,025	173	837	8	-	1,018	219	-	-	10,365	10,584	954	(1,670)	(716)	
ND State Board Of Cosmetology	5,910	145	704	7	702	1,558	185	-	-	14	199	807	112	919	
ND State Plumbing Board	28,012	691	3,339	31	-	4,061	875	-	-	459	1,334	3,803	(82)	3,721	
ND System Information Technology Services	139,172	3,439	16,587	155	2,329	22,510	4,348	-	-	13,310	17,658	18,888	(2,155)	16,733	
ND University System Office	69,280	1,711	8,257	77	5,712	15,757	2,164	-	-	1,957	4,121	9,401	732	10,133	
North Dakota State University	2,243,951	55,414	267,440	2,500	5,719	331,073	70,098	-	-	150,922	221,020	304,563	(24,429)	280,134	
Office Of Management & Budget	203,409	5,023	24,243	227	-	29,493	6,354	-	-	19,041	25,395	27,607	(3,529)	24,078	
Public Finance Authority	12,211	301	1,455	14	-	1,770	381	-	-	413	794	1,658	(72)	1,586	
Real Estate Commission	12,531	308	1,494	14	5,062	6,878	391	-	-	80	471	1,703	814	2,517	
Retirement & Investment Office	113,446	2,801	13,521	126	-	16,448	3,544	-	-	4,568	8,112	15,399	(812)	14,587	
Rough Rider Industries	94,330	2,330	11,242	105	313	13,990	2,947	-	-	3,062	6,009	12,804	(473)	12,331	
State Auditor's Office	251,353	6,208	29,957	280	683	37,128	7,852	-	-	25,165	33,017	34,114	(4,165)	29,949	
State Board Of Law Examiners	24,282	600	2,894	27	-	3,521	759	-	-	5,900	6,659	3,295	(1,111)	2,184	
State Fair Association	78,434	1,937	9,348	87	2,382	13,754	2,450	-	-	2,569	5,019	10,646	(104)	10,542	
University Of North Dakota	2,728,906	67,388	325,239	3,040	10,339	406,006	85,248	-	-	159,262	244,510	370,386	(25,197)	345,189	
Valley City State University	129,773	3,204	15,467	145	785	19,601	4,054	-	-	3,652	7,706	17,612	(435)	17,177	
Williston State College	84,548	2,088	10,077	94	7,223	19,482	2,641	-	-	9,517	12,158	11,475	(156)	11,319	
Workforce Safety & Insurance	1,145,698	28,293	136,547	1,276	-	166,116	35,790	-	-	54,857	90,647	155,504	(9,723)	145,781	
Adjutant General ND National Guard	793,256	19,589	94,542	884	-	115,015	24,780	-	-	75,169	99,949	107,666	(13,442)	94,224	
Aeronautics Commission	34,247	845	4,082	38	5,325	10,290	1,070	-	-	2,573	3,643	4,648	368	5,016	
Career & Technical Education	114,551	2,828	13,652	128	-	16,608	3,578	-	-	2,864	6,442	15,549	(507)	15,042	
Commission On Legal Counsel For Indigents	162,343	4,008	19,349	181	-	23,538	5,071	-	-	16,842	21,913	22,035	(2,964)	19,071	
Department Of Commerce	261,784	6,465	31,200	292	9,957	47,914	8,178	-	-	53,799	61,977	35,529	(8,589)	26,940	
Department Of Corrections And Rehabilitation	481,736	11,896	57,415	537	1,274	71,122	15,049	-	-	30,305	45,354	65,383	(4,753)	60,630	
Department Of Corrections Transitional Services	139,737	3,450	16,654	156	-	20,260	4,365	-	-	12,200	16,565	18,967	(2,284)	16,683	
Department Of Financial Institutions	148,710	3,672	17,724	166	74	21,636	4,646	-	-	15,938	20,584	20,184	(2,824)	17,360	

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, 2019

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	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
														Proportionate Share of Contributions	Total Employer OPEB Expense
Department Of Human Services	5,097,865	125,888	607,578	5,680	36,317	775,463	159,251	-	-	75,150	234,401	691,915	(7,786)		684,129
Dept Of Agriculture	283,049	6,990	33,735	315	8,412	49,452	8,842	-	-	13,276	22,118	38,414	(1,161)		37,253
Facility Management	116,700	2,882	13,909	130	150	17,071	3,646	-	-	22,988	26,634	15,841	(3,833)		12,008
Field Services Division	511,954	12,642	61,016	570	-	74,228	15,993	-	-	25,435	41,428	69,487	(4,679)		64,808
Game & Fish Department	760,611	18,783	90,652	847	-	110,282	23,761	-	-	8,953	32,714	103,234	(1,648)		101,586
Governor's Office	83,195	2,055	9,915	93	4,348	16,411	2,599	-	-	6,702	9,301	11,293	(566)		10,727
Highway Patrol	879,753	21,724	104,851	980	1,335	128,890	27,482	-	-	33,977	61,459	119,406	(5,195)		114,211
Historical Society	263,273	6,501	31,378	293	-	38,172	8,224	-	-	33,805	42,029	35,733	(5,859)		29,874
Indian Affairs Commission	16,265	402	1,938	18	2,801	5,159	508	-	-	2,325	2,833	2,207	162		2,369
Industrial Commission	476,264	11,762	56,762	531	162	69,217	14,878	-	-	44,146	59,024	64,641	(7,635)		57,006
James River Correctional Ctr	572,578	14,141	68,241	638	719	83,739	17,887	-	-	14,673	32,560	77,715	(2,720)		74,995
Juvenile Services - DOCR	121,208	2,993	14,446	135	1,115	18,689	3,786	-	-	1,222	5,008	16,451	(56)		16,395
Life Skills and Transition Center	860,452	21,246	102,551	959	4,288	129,044	26,879	-	-	64,741	91,620	116,788	(10,307)		106,481
Milk Marketing Board	9,194	227	1,096	10	-	1,333	287	-	-	4,195	4,482	1,250	(681)		569
ND Barley Council	9,501	235	1,132	11	28	1,406	297	-	-	122	419	1,290	(19)		1,271
ND Corn Utilization Council	9,327	229	1,112	10	191	1,542	291	-	-	4,702	4,993	1,268	(722)		546
ND Council On The Arts	21,880	541	2,608	24	-	3,173	684	-	-	1,580	2,264	2,969	(298)		2,671
ND Department Of Health	1,382,453	34,138	164,765	1,540	792	201,235	43,186	-	-	75,812	118,998	187,633	(12,865)		174,768
ND Department Of Labor	65,253	1,611	7,777	73	3,639	13,100	2,038	-	-	4,798	6,836	8,856	(344)		8,512
ND Oilseed Council	2,348	57	280	3	138	478	73	-	-	4	77	319	25		344
ND Securities Department	42,758	1,057	5,096	48	-	6,201	1,336	-	-	3,852	5,188	5,802	(669)		5,133
ND State Library	87,627	2,164	10,444	98	3,950	16,656	2,737	-	-	5,840	8,577	11,891	(189)		11,702
ND Supreme Court	1,900,445	46,930	226,500	2,117	7,124	282,671	59,368	-	-	26,580	85,948	257,942	(2,714)		255,228
ND Veterans Home	331,440	8,187	39,502	369	-	48,058	10,354	-	-	27,095	37,449	44,983	(4,816)		40,167
ND Wheat Commission	31,809	786	3,791	35	-	4,612	994	-	-	790	1,784	4,317	(136)		4,181
ND Youth Correctional Center	253,641	6,261	30,230	283	14,751	51,525	7,923	-	-	1,015	8,938	34,425	2,670		37,095
North Dakota State Hospital	1,235,322	30,506	147,229	1,376	5,300	184,411	38,590	-	-	64,300	102,890	167,665	(9,405)		158,260
Office Of Administrative Hearings	30,325	749	3,614	34	-	4,397	947	-	-	1,564	2,511	4,116	(263)		3,853
Parks & Recreation Department	257,089	6,349	30,641	286	-	37,276	8,031	-	-	9,569	17,600	34,895	(1,786)		33,109
Protection & Advocacy Project	128,712	3,179	15,340	143	2,652	21,314	4,021	-	-	11,646	15,667	17,470	(1,802)		15,668
Public Instruction	330,148	8,152	39,348	368	1,402	49,270	10,313	-	-	37,257	47,570	44,810	(5,672)		39,138
Public Service Commission	199,399	4,924	23,765	222	482	29,393	6,229	-	-	30,972	37,201	27,063	(4,993)		22,070
Racing Commission	9,191	228	1,095	10	-	1,333	287	-	-	581	868	1,249	(98)		1,151
School For The Blind	44,412	1,096	5,293	49	86	6,524	1,387	-	-	6,400	7,787	6,031	(1,059)		4,972
SCHOOL FOR THE DEAF	89,763	2,216	10,698	100	-	13,014	2,804	-	-	4,509	7,313	12,184	(780)		11,404
Secretary Of State	111,780	2,760	13,322	125	431	16,638	3,492	-	-	5,453	8,945	15,171	(971)		14,200
State Penitentiary	731,679	18,068	87,204	815	-	106,087	22,857	-	-	47,693	70,550	99,307	(8,557)		90,750
State Seed Department	105,362	2,601	12,557	117	5,288	20,563	3,291	-	-	4,998	8,289	14,301	201		14,502
State Treasurer's Office	31,879	787	3,799	36	2,224	6,846	996	-	-	3,077	4,073	4,327	(235)		4,092
Tax Department	461,659	11,401	55,022	514	182	67,119	14,422	-	-	40,575	54,997	62,657	(6,790)		55,867
Tobacco Prevention/Control Committee	-	-	-	-	4,454	4,454	-	-	-	-	-	-	1,015		1,015
Veterans Affairs Department	28,205	697	3,362	31	1,831	5,921	881	-	-	1,154	2,035	3,826	96		3,922
Water Commission	420,930	10,394	50,168	469	2,654	63,685	13,149	-	-	25,226	38,375	57,130	(3,492)		53,638
Total	\$ 80,318,739	\$ 1,983,450	\$ 9,572,610	\$ 89,475	\$ 3,002,961	\$ 14,648,496	\$ 2,509,061	\$ -	\$ -	\$ 3,108,705	\$ 5,617,766	\$ 10,901,382	\$ (24,213)	\$	\$ 10,877,169

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, 2019

NOTE 1 DESCRIPTION OF RETIREE HEALTH INSURANCE CREDIT FUND

The Retiree Health Insurance Credit Fund, a cost-sharing multiple-employer other post-employment benefit (OPEB) plan, is administered by the System to provide members that were first enrolled in the plan prior to January 1, 2020 and are receiving retirement benefits from the PERS, the HPRS, and Judges 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. Effective August 1, 2019 the credit is expanded to also include any dental, vision, and long term care plan. The Retiree Health Insurance Credit Fund is advance-funded on an actuarially determined basis.

Membership data as of June 30, 2019 is as follows:

Retired Participants, Receiving Benefits	12,471
Active Participants, Not Receiving Benefits	23,997
	<u>36,468</u>

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. Employees participating in the retirement plan as part-time/temporary members are required to contribute 1.14% of their covered compensation to the Retiree Health Insurance Credit Fund. Employees purchasing previous service credit are also required to make an employee contribution to the Fund. 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.

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.

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, 2019

NOTE 2 MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

For purposes of measuring the net 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, 2019, 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:

2019	RHIC
Total OPEB Liability	\$ 217,831,024
RHIC Fiduciary Net Position	<u>137,512,286</u>
Net OPEB Liability	<u><u>\$ 80,318,738</u></u>
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	63.13%

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, 2019

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions:

Inflation For June 30, 2019, 2.5%.

**Salary Increase
(Payroll Growth)** Not Applicable

**Investment Rate of
Return** For June 30, 2019, 7.25%, net of investments expense, including inflation.

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.

Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year. The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. The investment return assumption was decreased from 7.50% to 7.25% beginning with the actuarial valuation as of July 1, 2019. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2009, through June 30, 2014.

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

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, 2019

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

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 June 30, 2019 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	6.00%
Small Cap Domestic Equities	7.30%
International Equities	6.95%
Core-Plus Fixed Income	2.07%

Discount Rate

The discount rate used to measure the total OPEB liability was 7.25%. 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, 2019 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.

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, 2019, the average of the expected remaining service lives of all employees calculated by our external actuaries was 7.2213 years.

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, 2019

NOTE 6 COLLECTIVE DEFERRED INFLOWS AND DEFERRED OUTFLOWS

A summary of the net collective deferred outflows/(inflows) of resources, excluding those from changes in proportion and differences between employer contributions and proportionate share of contributions, as of June 30, 2019 to be recognized in OPEB expense in future years is presented below:

<u>Year Ended June 30:</u>	<u>Amount</u>
2020	\$ 1,457,042
2021	1,457,043
2022	2,204,734
2023	2,067,532
2024	1,225,142
Thereafter	724,981
Total	<u>\$ 9,136,474</u>

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, 2019. The supporting actuarial information is included in the June 30, 2019, 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.



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**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, 2019, and the related notes, and have issued a report thereon dated January 17, 2020.

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.

Governor Doug Burgum
The Legislative Assembly
Scott Miller, Executive Director
North Dakota Public Employees Retirement System

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
January 17, 2020