

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2020

**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, 2020, 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, 2020 (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 opinions 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 opinions.

Opinions

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, 2020, 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, 2020, and our report thereon, dated December 7, 2020, 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 22, 2021, 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 results 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 22, 2021

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 139,468	0.012234%
City Of Ashley	121,174	0.010630%
City Of Beach	267,917	0.023502%
City Of Belfield	247,378	0.021700%
City of Berthold	66,136	0.005802%
City of Beulah	696,694	0.061115%
City Of Bottineau	490,513	0.043029%
City Of Bowman	701,500	0.061537%
City Of Burlington	266,586	0.023385%
City Of Carrington	572,240	0.050198%
City of Carson	78,784	0.006911%
City Of Cavalier	618,747	0.054277%
City Of Cooperstown	153,936	0.013504%
City Of Crosby	156,964	0.013769%
City Of Devils Lake	2,316,034	0.203166%
City of Dickinson	7,101,387	0.622945%
City of Dodge	44,159	0.003874%
City Of Drayton	137,362	0.012050%
City Of Elgin	73,352	0.006435%
City Of Ellendale	427,928	0.037539%
City Of Emerado	108,893	0.009552%
City Of Fargo	35,579,046	3.121050%
City Of Finley	80,940	0.007100%
City of Garrison	62,891	0.005517%
City Of Glenburn	64,695	0.005675%
City Of Grafton	1,635,656	0.143482%
City Of Grand Forks	24,393,949	2.139875%
City Of Granville	45,011	0.003948%
City of Grenora	101,579	0.008911%
City Of Gwinner	162,899	0.014290%
City Of Halliday	89,739	0.007872%
City Of Hankinson	212,319	0.018625%
City Of Harvey	611,215	0.053617%
City Of Harwood	150,880	0.013235%
City Of Hatton	84,338	0.007398%
City Of Jamestown	5,066,010	0.444398%
City Of Kenmare	287,943	0.025259%
City Of Killdeer	922,327	0.080908%
City of Kindred	93,863	0.008234%
City Of Kulm	83,021	0.007283%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Lakota	180,999	0.015878%
City Of Lamoure	61,771	0.005419%
City Of Larimore	174,404	0.015299%
City Of Lidgerwood	78,586	0.006894%
City Of Lincoln	635,050	0.055708%
City Of Linton	178,557	0.015663%
City Of Lisbon	458,646	0.040233%
City Of Maddock	95,490	0.008377%
City of Mandan	2,735,341	0.239948%
City Of Mapleton	153,081	0.013429%
City Of Mcclusky	35,360	0.003102%
City Of Mcville	68,477	0.006007%
City Of Medora	225,937	0.019820%
City Of Michigan	68,575	0.006016%
City of Minot	5,171,035	0.453611%
City Of Minto	82,568	0.007243%
City Of Mohall	160,652	0.014093%
City Of Mott	125,814	0.011037%
City Of Napoleon	166,590	0.014614%
City Of Neche	44,112	0.003870%
City Of New England	101,766	0.008927%
City Of New Leipzig	38,240	0.003354%
City Of New Rockford	221,039	0.019390%
City Of New Salem	109,064	0.009567%
City of New Town	1,052,500	0.092327%
City Of Northwood	249,693	0.021903%
City Of Oakes	566,502	0.049694%
City Of Park River	471,724	0.041380%
City Of Pembina	81,575	0.007156%
City Of Powers Lake	105,680	0.009270%
City Of Ray	179,911	0.015782%
City of Regent	47,806	0.004194%
City Of Rhame	54,706	0.004799%
City of Richardton	98,096	0.008605%
City Of Rolla	382,492	0.033553%
City Of Rugby	566,870	0.049727%
City Of Sherwood	40,548	0.003557%
City Of Stanley	824,932	0.072364%
City Of Surrey	343,904	0.030168%
City Of Thompson	185,739	0.016293%

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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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Tioga	1,022,714	0.089714%
City Of Towner	98,420	0.008634%
City Of Underwood	93,288	0.008183%
City of Velva	193,656	0.016988%
City Of Wahpeton	2,478,497	0.217418%
City Of Walhalla	176,213	0.015458%
City Of Watford City	2,775,429	0.243465%
City Of West Fargo	10,445,327	0.916280%
City Of Westhope	166,242	0.014583%
City Of Williston	21,137,284	1.854196%
City Of Wilton	135,096	0.011851%
City of Wishek	253,988	0.022280%
Adams County	740,799	0.064984%
Barnes County	3,251,812	0.285254%
Benson County	1,381,115	0.121154%
Billings County	5,864,612	0.514453%
Bottineau County	3,469,970	0.304391%
Bowman County	1,260,785	0.110598%
Burke County	1,558,408	0.136706%
Burleigh County	16,226,713	1.423433%
Cass County	24,117,652	2.115638%
Cavalier County	3,351,077	0.293962%
Dickey County	1,243,254	0.109060%
Divide County	2,195,958	0.192633%
Dunn County	5,227,602	0.458573%
Eddy County	739,976	0.064912%
Emmons County	2,191,300	0.192224%
Foster County	951,797	0.083493%
Golden Valley County	804,410	0.070564%
Grand Forks County	14,444,471	1.267092%
Grant County	937,557	0.082244%
Griggs County	707,440	0.062058%
Hettinger County	993,193	0.087124%
Lamoure County	1,529,793	0.134196%
Logan County	594,544	0.052154%
Mchenry County	1,156,066	0.101412%
Mcintosh County	890,070	0.078078%
Mckenzie County	11,915,666	1.045261%
Mclean County	4,887,428	0.428733%
Mercer County	3,626,445	0.318117%

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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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Morton County	7,240,502	0.635148%
Mountrail County	7,484,782	0.656577%
Nelson County	1,592,104	0.139662%
Oliver County	829,546	0.072769%
Pembina County	2,289,542	0.200842%
Pierce County	2,054,652	0.180237%
Ramsey County	4,809,337	0.421883%
Ransom County	1,528,799	0.134109%
Renville County	1,145,734	0.100506%
Richland County	6,605,249	0.579423%
Rolette County	1,887,650	0.165588%
Sargent County	693,666	0.060849%
Sheridan County	718,901	0.063063%
Slope County	1,189,771	0.104369%
Stark County	5,477,128	0.480462%
Steele County	947,581	0.083123%
Stutsman County	7,149,012	0.627123%
Towner County	1,378,988	0.120967%
Traill County	3,208,300	0.281437%
Walsh County	2,688,717	0.235858%
Ward County	13,266,742	1.163779%
Wells County	2,147,288	0.188363%
Williams County	16,885,322	1.481207%
Cavalier County Health Dist	114,147	0.010013%
Central Valley Health Unit	1,001,122	0.087820%
City-County Health District	675,048	0.059216%
Custer Health Unit	1,421,420	0.124689%
Dickey County Health District	228,731	0.020065%
Emmons County Public Health	194,843	0.017092%
First District Health Unit	2,144,378	0.188108%
Garrison Diversion Conservancy District	2,069,933	0.181578%
Kidder County District Health Unit	64,125	0.005625%
Lake Region District Health Unit	944,074	0.082816%
McIntosh District Health Unit	92,287	0.008096%
Nelson-Griggs District Health Unit	160,839	0.014109%
Rolette County Public Health	493,485	0.043289%
Sargent County District Health Unit	154,654	0.013566%
Southwestern District Health Unit	1,295,779	0.113668%
Towner County Public Health Unit	152,634	0.013389%
Traill District Health Unit	180,024	0.015792%

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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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Upper Missouri Health Unit	1,158,506	0.101626%
Walsh County Health District	320,412	0.028107%
Wells County Dist Health Unit	194,721	0.017081%
Agassiz Water Users District	48,863	0.004286%
Barnes County Soil Conservation District	79,967	0.007015%
Bismarck Rural Fire Protection	652,222	0.057214%
Bowman City Park Board	96,667	0.008480%
Burleigh County Council On Aging	759,507	0.066625%
Burleigh County Soil Conservation District	166,293	0.014587%
Carnegie Regional Library	69,395	0.006087%
Cass County Soil Conservation District	218,975	0.019209%
Cass County Water Resource District	212,604	0.018650%
Cavalier County Job Development Authority	49,632	0.004354%
Central Plains Water District	250,853	0.022005%
City Of Bottineau Park Board	116,838	0.010249%
Consolidated Waste Ltd	162,263	0.014234%
Crosby Park District	43,749	0.003838%
Devils Lake Park Board	393,048	0.034479%
Dunseith Community Nursing Home	824,252	0.072305%
Fargo Park District	3,920,379	0.343902%
Grafton Park District	188,040	0.016495%
Grand Forks County Water Resource District	51,186	0.004490%
Grand Forks Park District	1,937,198	0.169934%
Grand Forks Public Library	856,331	0.075119%
Grand Forks-E Grand Forks Metropolitan Planning	257,029	0.022547%
Greater Ramsey Water District	384,900	0.033764%
Griggs County Public Library	43,206	0.003790%
James River Soil Conservation District	62,954	0.005522%
James River Valley Library System	393,291	0.034500%
Jamestown Parks And Recreation District	781,167	0.068525%
Jamestown Regional Airport	223,605	0.019615%
Lake Metigoshe Recreation Service District	135,653	0.011900%
Logan County Soil Conservation District	60,903	0.005343%
Mercer County Soil Conservation District	82,908	0.007273%
Minot Park District	1,131,540	0.099260%
Minot Rural Fire Department	175,955	0.015435%
North Central Soil Conservation District	87,642	0.007688%
North Dakota Firefighters Association	180,309	0.015817%
Park District - City of New Rockford	47,298	0.004149%
R & T Water Supply Commerce Authority	446,600	0.039176%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Ramsey County Housing Authority	263,208	0.023089%
Ramsey County Soil Conservation District	42,343	0.003714%
Ramsey County Water Resource District	34,152	0.002996%
Ransom County Soil Cons Dist	43,031	0.003775%
Rolette County Soil Conservation District	38,760	0.003400%
Southeast Region Career & Technology Center	101,269	0.008883%
Southeast Water Users District	464,084	0.040710%
Southwest Water Authority	2,711,416	0.237850%
Stutsman County Housing Authority	203,867	0.017884%
Trall County Water Resource District	58,602	0.005141%
Tri-Cities Joint Job Development Authority	152,396	0.013368%
Valley City Park District	398,020	0.034915%
Wahpeton Park Board	532,117	0.046678%
Walsh County Housing Authority	29,820	0.002616%
Walsh County Water Resource District	51,568	0.004524%
Ward County Water Resource District	36,243	0.003179%
Watford City Park District	913,453	0.080130%
West Fargo Park District	1,306,932	0.114646%
Western & Central Stark Soil Conservation District	112,936	0.009907%
Western Area Water Supply Authority	754,183	0.066158%
Williams County Soil Conservation District	109,569	0.009612%
Williston Housing Authority	268,979	0.023595%
Anamoose Public School District #14	173,942	0.015258%
Apple Creek Elementary School	35,906	0.003150%
Beach Public School District #3	771,847	0.067708%
Belcourt School District #7	5,542,411	0.486189%
Belfield Public School #13	392,430	0.034425%
Beulah Public School #27	1,091,213	0.095723%
Billings County School District	353,115	0.030976%
Bismarck Public Schools	27,910,448	2.448348%
Bottineau Public School	1,372,438	0.120392%
Bowman County School District #1	730,613	0.064091%
Burke Central School	195,708	0.017168%
Burleigh County Special Education Unit	62,085	0.005446%
Carrington School District #49	512,889	0.044991%
Cavalier Public Schools	460,998	0.040439%
Center Stanton Public School	289,085	0.025359%
Central Cass Public School District #7	1,251,745	0.109805%
Central Regional Education Association	572,150	0.050190%
Dakota Prairie Public School	744,423	0.065302%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Devils Lake Public School	2,938,203	0.257744%
Dickinson Public Schools	7,294,849	0.639916%
Divide County School Dist #1	760,712	0.066731%
Drake Public School District	243,457	0.021356%
Drayton Public School #19	450,521	0.039520%
Dunseith School District #1	1,559,552	0.136806%
East Central Special Education Unit	429,537	0.037680%
Ellendale Public School District #40	473,806	0.041563%
Enderlin Area School District #24	527,476	0.046271%
Fairmount Public School	97,657	0.008567%
Fargo Public Schools	25,171,541	2.208087%
Fort Totten School District # 30	406,932	0.035697%
Garrison Public School District #51	633,607	0.055581%
Glen Ullin Public School #48	286,360	0.025120%
Glenburn School District	434,016	0.038073%
Grafton Public School District #3	1,387,565	0.121719%
Great Northwest Education Cooperative	141,757	0.012435%
Halliday Public School	82,826	0.007266%
Harvey Public School Dist #38	720,745	0.063225%
Hazen Public School District #3	642,143	0.056330%
Hillsboro Public School	571,306	0.050116%
James River Multidistrict Special Education Unit	518,354	0.045471%
Jamestown Public School District #1	3,446,782	0.302357%
Kenmare Public School District #28	393,193	0.034492%
Killdeer Public School #16	1,025,945	0.089998%
Kindred Public School District #2	582,991	0.051141%
Kulm Public School District #7	279,480	0.024516%
Lake Region Special Education Unit	453,761	0.039805%
Lakota Public School District # 66	255,662	0.022427%
Lamoure School District #8	550,469	0.048288%
Larimore Public School District #44	551,504	0.048379%
Leeds Public School District 6	295,528	0.025924%
Lewis & Clark Public Schools	665,270	0.058359%
Lidgerwood Public School	390,663	0.034270%
Linton Public School District #36	457,175	0.040104%
Lisbon Public School	879,154	0.077121%
Lonetree Special Education Unit	28,662	0.002514%
Mandan Public School District #1	8,333,036	0.730987%
Mandaree Public School #36	1,046,781	0.091825%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Manvel Public School	378,134	0.033171%
Maple Valley School District	276,302	0.024238%
Mapleton Public School	105,664	0.009269%
Max Public School	352,585	0.030929%
Mcclusky Public Schools	155,660	0.013655%
Mckenzie Cty Public School #1	2,799,617	0.245587%
Medina Public School District #3	274,158	0.024050%
Midkota School	310,368	0.027226%
Midway Public School District #128	571,511	0.050134%
Milnor Public School District #2	400,644	0.035145%
Minot Public School District #1	18,403,232	1.614360%
Minto Public School District #20	341,352	0.029944%
Mohall Lansford Sherwood School	404,456	0.035480%
Mott/Regent School Dist #1	361,117	0.031678%
Mt Pleasant School Dist #4	501,586	0.044000%
Napoleon Public School District #2	338,933	0.029732%
New Public School #8	738,246	0.064760%
New Rockford Sheyenne Public School	422,302	0.037045%
New Salem Almont School District #49	597,872	0.052446%
New Town Public School District	1,661,379	0.145739%
Newburg United Public School	259,094	0.022728%
North Border School District # 100	705,294	0.061869%
North Sargent School District #3	387,179	0.033964%
North Valley Career & Technology Center	142,297	0.012483%
Northern Cass School District # 97	799,894	0.070168%
Northern Plains Special Ed Unit	141,220	0.012388%
Oakes Public Schools	519,756	0.045594%
Oberon Public School #16	43,475	0.003814%
Oliver-Mercer Special Education Unit	437,322	0.038363%
Park River Area School District	645,228	0.056600%
Peace Garden Special Services	344,790	0.030246%
Pembina Special Education Cooperative	72,109	0.006326%
Pingree-Buchanan School District	171,984	0.015087%
Richland School District # 44	407,853	0.035778%
Rolette Public School	275,707	0.024185%
Rugby Public School District #5	808,247	0.070901%
Rural Cass Special Education Unit	237,421	0.020827%
Sargent Central Public School District #6	223,751	0.019628%
Sawyer Public School	173,258	0.015198%
Sheyenne Valley Career And Tech Center	150,026	0.013161%

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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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Sheyenne Valley Special Education Unit	750,968	0.065876%
Solen Public School Dist #3	596,619	0.052336%
Souris Valley Special Services	417,940	0.036662%
South Central Prairie Special Education Unit	125,524	0.011011%
South East Education Cooperative	751,081	0.065886%
South Heart Public School District #9	467,523	0.041012%
South Prairie School District #70	668,325	0.058627%
St John School District #3	781,046	0.068515%
Stanley Community Public School District # 2	1,644,797	0.144284%
Surrey Schools	552,785	0.048491%
Sw Special Education Unit	83,931	0.007363%
Tgu School District #60	1,807,062	0.158518%
Thompson Public School	392,305	0.034414%
Tioga Public School District #15	943,540	0.082769%
Turtle Lake Mercer School District #72	407,492	0.035746%
Underwood School District #8	421,769	0.036998%
United Public School District # 7	1,056,738	0.092699%
Valley City Public School	1,032,628	0.090584%
Velva Public School	416,731	0.036556%
Wahpeton Public School District 37	1,496,478	0.131273%
Warwick Public School	850,394	0.074598%
Washburn Public School	379,223	0.033266%
West Fargo Public School #6	19,542,516	1.714300%
West River Student Services	149,554	0.013119%
Westhope Public School #17	299,205	0.026247%
White Shield School Dist #85	1,097,796	0.096300%
Williston Public School #1	9,409,987	0.825459%
Wilmac Multidistrict Special Education Unit	1,032,911	0.090609%
Wilton Public School District	420,066	0.036849%
Yellowstone School District # 14	234,889	0.020605%
Zeeland Public Schools	101,212	0.008878%
Attorney General's Office	15,417,754	1.352470%
Bank Of North Dakota	11,228,306	0.984965%
Beef Commission	189,480	0.016621%
Bismarck State College	4,786,263	0.419858%
Board Of Medical Examiners	342,964	0.030085%
Board Of Pharmacy	261,144	0.022908%
Central Services	1,267,012	0.111144%
Department Of Transportation	56,931,628	4.994132%
Dickinson State University	2,321,430	0.203639%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Education Standards & Practice	506,304	0.044414%
Electrical Board	1,815,540	0.159262%
Housing Finance Agency	2,415,255	0.211870%
Information Technology Dept	28,024,108	2.458319%
Insurance Department	2,201,562	0.193124%
Job Service North Dakota	8,563,907	0.751239%
Lake Region State College	1,835,220	0.160988%
Land Department	1,708,677	0.149888%
Legislative Council	2,929,811	0.257008%
Mayville State University	2,993,877	0.262628%
Mill & Elevator Association	8,852,437	0.776550%
Minot State University	5,266,206	0.461960%
ND Board Of Nursing	671,855	0.058936%
ND Public Employees Retirement System	1,981,844	0.173850%
ND Soybean Council	321,216	0.028178%
ND St College Of Science	5,209,777	0.457010%
ND State Board Of Accountancy	100,200	0.008790%
ND State Board Of Cosmetology	104,316	0.009151%
ND State Plumbing Board	401,088	0.035184%
ND System Information Technology Services	2,075,683	0.182082%
ND University System Office	1,080,395	0.094774%
North Dakota State University	31,499,204	2.763159%
Office Of Management & Budget	3,072,342	0.269511%
Public Finance Authority	151,100	0.013255%
Real Estate Commission	191,688	0.016815%
Retirement & Investment Office	1,396,881	0.122537%
Rough Rider Industries	1,446,285	0.126870%
State Auditor's Office	3,265,454	0.286451%
State Board Of Law Examiners	313,616	0.027511%
State Fair Association	913,866	0.080166%
University Of North Dakota	36,896,594	3.236627%
Valley City State University	1,963,639	0.172253%
Williston State College	880,999	0.077283%
Workforce Safety & Insurance	15,559,329	1.364889%
Adjutant General ND National Guard	10,985,842	0.963695%
Aeronautics Commission	405,029	0.035530%
Career & Technical Education	1,775,082	0.155713%
Commission On Legal Counsel For Indigents	2,357,955	0.206844%
Department Of Commerce	3,733,568	0.327514%
Department Of Corrections And Rehabilitation	7,424,293	0.651271%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Department Of Corrections Transitional Services	2,015,624	0.176814%
Department Of Financial Institutions	1,966,138	0.172473%
Department Of Human Services	74,754,196	6.557555%
Dept Of Agriculture	4,166,512	0.365493%
Facility Management	1,609,307	0.141171%
Field Services Division	7,363,470	0.645935%
Game & Fish Department	10,771,563	0.944898%
Governor's Office	1,164,195	0.102125%
Highway Patrol	13,241,363	1.161553%
Historical Society	3,778,190	0.331429%
Indian Affairs Commission	292,037	0.025618%
Industrial Commission	7,164,994	0.628524%
James River Correctional Ctr	7,902,365	0.693208%
Juvenile Services - DOCR	1,701,662	0.149272%
Life Skills and Transition Center	11,681,871	1.024752%
Mental Health	8,707,576	0.763842%
Milk Marketing Board	136,800	0.012000%
ND Barley Council	152,004	0.013334%
ND Corn Utilization Council	147,252	0.012917%
ND Council On The Arts	326,002	0.028597%
ND Department Of Health	11,242,803	0.986236%
ND Department Of Labor	724,564	0.063560%
ND Oilseed Council	33,594	0.002947%
ND Securities Department	685,723	0.060153%
ND State Library	1,190,911	0.104469%
ND Supreme Court	26,560,199	2.329902%
ND Veterans Home	4,505,146	0.395198%
ND Wheat Commission	462,948	0.040611%
ND Youth Correctional Center	3,129,694	0.274542%
North Dakota State Hospital	15,970,021	1.400915%
Office Of Administrative Hearings	441,165	0.038700%
Parks & Recreation Department	3,267,585	0.286638%
Protection & Advocacy Project	1,795,772	0.157528%
Public Instruction	4,035,181	0.353972%
Public Service Commission	3,101,561	0.272074%
Racing Commission	130,632	0.011459%
School For The Blind	631,217	0.055371%
SCHOOL FOR THE DEAF	1,333,650	0.116990%
Secretary Of State	1,480,720	0.129891%
State Penitentiary	10,606,154	0.930388%

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, 2020

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Seed Department	1,537,252	0.134850%
State Treasurer's Office	466,183	0.040894%
Tax Department	5,962,067	0.523002%
Veterans Affairs Department	355,848	0.031216%
Water Commission	5,816,303	0.510215%
Total:	\$ 1,139,970,538	100.000000%

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2020

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	\$ 10,291	\$ 228	\$ 1,380	\$ 354	\$ 3,450	\$ 5,412	\$ 247	\$ -	\$ -	\$ 1,032	\$ 1,279	\$ 1,506	\$ 621	\$ 2,127
City Of Ashley	8,942	198	1,199	308	894	2,599	214	-	-	1,146	1,360	1,309	(19)	1,290
City Of Beach	19,770	438	2,651	680	6,015	9,784	474	-	-	2,938	3,412	2,892	470	3,362
City Of Belfield	18,254	405	2,448	628	-	3,481	438	-	-	9,705	10,143	2,671	(2,138)	533
City of Berthold	4,861	108	654	168	-	1,263	117	-	-	1,688	1,805	715	(289)	426
City of Beulah	51,410	1,142	6,893	1,768	34,272	44,075	1,233	-	-	-	1,233	7,522	7,334	14,856
City Of Bottineau	38,196	804	4,853	1,245	19,292	26,194	868	-	-	263	1,131	5,296	4,384	9,680
City Of Bowman	51,765	1,150	6,941	1,780	2,247	12,118	1,241	-	-	7,903	9,144	7,572	(1,243)	6,329
City Of Burlington	19,671	439	2,638	676	1,110	4,862	472	-	-	3,341	3,813	2,878	(407)	2,471
City Of Carrington	42,226	937	5,662	1,452	3,725	11,776	1,012	-	-	7,952	8,964	6,178	(670)	5,508
City of Carson	5,814	130	779	200	190	1,299	139	-	-	7	146	852	36	888
City Of Cavalier	45,658	1,014	6,122	1,570	4,165	12,871	1,095	-	-	2,931	4,026	6,679	387	7,066
City Of Cooperstown	11,360	252	1,523	391	16	2,182	272	-	-	1,517	1,789	1,663	(324)	1,339
City Of Crosby	11,582	256	1,553	398	768	2,975	278	-	-	2,116	2,394	1,695	(265)	1,430
City Of Devils Lake	170,903	3,795	22,915	5,877	22,868	55,455	4,097	-	-	-	4,097	25,004	4,964	29,968
City of Dickinson	524,020	11,637	70,261	18,020	308,836	408,754	12,563	-	-	-	12,563	76,664	60,605	137,269
City of Dodge	3,259	73	437	112	317	939	78	-	-	-	78	476	73	549
City Of Drayton	10,136	224	1,359	349	33	1,965	243	-	-	7,146	7,389	1,483	(1,493)	(10)
City Of Elgin	5,413	119	726	186	291	1,322	130	-	-	7	137	794	58	852
City Of Ellendale	31,578	702	4,234	1,086	21	6,043	757	-	-	1,841	2,598	4,619	(415)	4,204
City Of Emerado	8,035	180	1,077	276	1,479	3,012	193	-	-	58	251	1,176	299	1,475
City Of Fargo	2,625,420	58,302	352,018	90,285	135,798	636,403	62,944	-	-	11,278	74,222	384,104	26,713	410,817
City Of Fessenden	-	-	-	-	98	98	-	-	-	1,844	1,844	-	(376)	(376)
City Of Finley	5,973	133	801	205	163	1,302	143	-	-	787	930	875	(157)	718
City of Garrison	4,641	103	622	160	2,819	3,704	111	-	-	-	111	679	606	1,285
City Of Glenburn	4,774	105	640	164	88	997	114	-	-	24	138	701	13	714
City Of Grafton	120,697	2,681	16,183	4,151	2,757	25,772	2,894	-	-	1,550	4,444	17,657	338	17,995
City Of Grand Forks	1,800,058	39,973	241,353	61,902	80,456	423,684	43,156	-	-	54,384	97,540	263,350	1,872	265,222
City Of Granville	3,321	75	445	114	2,313	2,947	80	-	-	830	910	486	299	785
City of Grenora	7,496	167	1,005	258	6,190	7,620	180	-	-	1,881	2,061	1,096	781	1,877
City Of Gwinner	12,021	267	1,612	413	546	2,838	288	-	-	381	669	1,759	20	1,779
City Of Halliday	6,622	148	888	228	68	1,332	159	-	-	1,598	1,757	967	(315)	652
City Of Hankinson	15,667	348	2,101	539	153	3,141	376	-	-	515	891	2,293	(65)	2,228
City Of Harvey	45,102	1,002	6,047	1,551	1,941	10,541	1,081	-	-	645	1,726	6,597	315	6,912
City Of Harwood	11,133	248	1,493	383	537	2,661	267	-	-	375	642	1,627	21	1,648
City Of Hatton	6,223	137	834	214	819	2,004	149	-	-	18	167	913	193	1,106
City Of Jamestown	373,827	8,300	50,123	12,855	2,287	73,565	8,962	-	-	16,820	25,782	54,694	(3,406)	51,288
City Of Kenmare	21,248	471	2,849	731	4,473	8,524	509	-	-	4,206	4,715	3,108	(51)	3,057
City Of Killdeer	68,060	1,513	9,125	2,340	2,746	15,724	1,632	-	-	3,905	5,537	9,957	(228)	9,729
City of Kindred	6,926	153	929	238	4,403	5,723	166	-	-	-	166	1,014	947	1,961

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, 2020

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	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportionate Share of Contributions	Total Employer OPEB Expense
City Of Kulm	6,126	136	821	211	483	1,651	147	-	-	44	191	897	117	1,014
City Of Lakota	13,357	297	1,791	459	876	3,423	320	-	-	2,294	2,614	1,955	(234)	1,721
City Of Lamoure	4,558	101	611	157	-	869	109	-	-	4,998	5,107	666	(1,069)	(403)
City Of Larimore	12,869	284	1,726	443	3,236	5,689	309	-	-	423	732	1,883	542	2,425
City Of Lidgerwood	5,799	128	778	199	239	1,344	139	-	-	39	178	850	39	889
City Of Lincoln	46,861	1,041	6,283	1,612	8,334	17,270	1,124	-	-	2,081	3,205	6,855	1,135	7,990
City Of Linton	13,176	292	1,767	453	519	3,031	316	-	-	3,901	4,217	1,930	(766)	1,164
City Of Lisbon	33,844	752	4,538	1,164	457	6,911	811	-	-	496	1,307	4,950	(29)	4,921
City Of Maddock	7,047	157	945	242	128	1,472	169	-	-	2,032	2,201	1,031	(364)	667
City Of Mandan	201,844	4,483	27,063	6,941	37,178	75,665	4,839	-	-	516	5,355	29,530	6,979	36,509
City Of Mapleton	11,296	252	1,515	388	2,380	4,535	271	-	-	1,894	2,165	1,651	22	1,673
City Of Mcclusky	2,609	57	350	90	-	497	63	-	-	108	171	382	(22)	360
City Of Mcville	5,053	112	678	174	101	1,065	121	-	-	2,432	2,553	738	(487)	251
City Of Medora	16,673	371	2,235	573	983	4,162	400	-	-	3,585	3,985	2,440	(588)	1,852
City Of Michigan	5,061	112	679	174	482	1,447	121	-	-	4	125	740	102	842
City Of Minot	381,576	8,472	51,162	13,122	232,050	304,806	9,148	-	-	-	9,148	55,827	47,583	103,410
City Of Minto	6,093	136	817	210	572	1,735	146	-	-	693	839	888	(52)	836
City Of Mohall	11,855	262	1,590	408	2,142	4,402	284	-	-	2,371	2,655	1,734	(93)	1,641
City Of Mott	9,284	205	1,245	319	442	2,211	223	-	-	392	615	1,361	(12)	1,349
City Of Napoleon	12,293	273	1,648	423	4,071	6,415	295	-	-	72	367	1,798	959	2,757
City Of Neche	3,255	73	436	112	47	668	78	-	-	27	105	478	4	482
City Of New England	7,509	167	1,007	258	119	1,551	180	-	-	359	539	1,097	(53)	1,044
City Of New Leipzig	2,821	65	378	97	597	1,137	68	-	-	202	270	410	73	483
City Of New Rockford	16,311	363	2,187	561	296	3,407	391	-	-	84	475	2,387	43	2,430
City Of New Salem	8,048	179	1,079	277	1,257	2,792	193	-	-	2,465	2,658	1,175	(295)	880
City Of New Town	77,665	1,726	10,413	2,671	10,798	25,608	1,862	-	-	7,963	9,825	11,362	627	11,989
City Of Northwood	18,425	410	2,470	634	1,585	5,099	442	-	-	2,119	2,561	2,693	(109)	2,584
City Of Oakes	41,802	928	5,605	1,438	354	8,325	1,002	-	-	2,935	3,937	6,114	(489)	5,625
City Of Park River	34,809	773	4,667	1,197	556	7,193	835	-	-	949	1,784	5,094	(72)	5,022
City Of Pembina	6,020	135	807	207	1	1,150	144	-	-	659	803	878	(147)	731
City Of Powers Lake	7,798	173	1,046	268	-	1,487	187	-	-	2,163	2,350	1,142	(456)	686
City Of Ray	13,276	294	1,780	457	275	2,806	318	-	-	1,564	1,882	1,943	(308)	1,635
City Of Regent	3,528	79	473	121	566	1,239	85	-	-	892	977	518	(73)	445
City Of Rhame	4,037	89	541	139	621	1,390	97	-	-	648	745	592	14	606
City Of Richardson	7,239	161	971	249	4,526	5,907	174	-	-	-	174	1,059	973	2,032
City Of Rolla	28,225	628	3,784	971	5,404	10,787	677	-	-	4,592	5,269	4,129	376	4,505
City Of Rugby	41,830	929	5,609	1,438	2,760	10,756	1,003	-	-	4,449	5,452	6,120	(230)	5,890
City Of Sherwood	2,992	66	401	103	296	866	72	-	-	25	97	438	80	498
City Of Stanley	60,872	1,350	8,162	2,093	6,110	17,715	1,459	-	-	2,578	4,037	8,907	919	9,826
City Of Surrey	25,377	562	3,403	873	6,091	10,929	608	-	-	9,667	10,275	3,713	(628)	3,085

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, 2020

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
City Of Thompson	13,706	305	1,838	471	361	2,975	329	-	-	72	401	2,007	57	2,064
City Of Tioga	75,467	1,676	10,119	2,595	9,240	23,630	1,809	-	-	2,097	3,906	11,039	1,438	12,477
City Of Towner	7,263	162	974	250	1,768	3,154	174	-	-	346	520	1,060	338	1,398
City Of Underwood	6,884	152	923	237	439	1,751	165	-	-	257	422	1,008	26	1,034
City of Velva	14,290	319	1,916	491	6,555	9,281	343	-	-	3,773	4,116	2,090	409	2,499
City Of Wahpeton	182,891	4,063	24,522	6,289	12,248	47,122	4,385	-	-	2,888	7,273	26,756	2,276	29,032
City Of Walhalla	13,003	290	1,743	447	1,361	3,841	312	-	-	5,740	6,052	1,902	(868)	1,034
City Of Watford City	204,802	4,548	27,460	7,043	12,055	51,106	4,910	-	-	42,383	47,293	29,963	(6,807)	23,156
City Of West Fargo	770,773	17,115	103,346	26,506	114,335	261,302	18,479	-	-	20,626	39,105	112,766	19,202	131,968
City Of Westhope	12,267	271	1,645	422	-	2,338	294	-	-	530	824	1,796	(109)	1,687
City Of Williston	1,559,745	34,637	209,132	53,638	183,654	481,061	37,395	-	-	-	37,395	228,194	39,367	267,561
City Of Wilton	9,969	221	1,337	343	140	2,041	239	-	-	1,855	2,094	1,460	(369)	1,091
City of Wishek	18,742	416	2,513	645	1,329	4,903	449	-	-	621	1,070	2,741	167	2,908
Adams County	54,664	1,215	7,329	1,880	3,276	13,700	1,311	-	-	27,971	29,282	7,996	(4,993)	3,003
Barnes County	239,955	5,328	32,173	8,252	3,010	48,763	5,753	-	-	44,504	50,257	35,106	(8,716)	26,390
Benson County	101,914	2,262	13,665	3,505	-	19,432	2,443	-	-	33,602	36,045	14,911	(7,275)	7,636
Billings County	432,757	9,610	58,024	14,882	143,436	225,952	10,375	-	-	3,669	14,044	63,315	30,213	93,528
Bottineau County	256,053	5,686	34,332	8,805	10,018	58,841	6,139	-	-	4,796	10,935	37,462	1,232	38,694
Bowman County	93,035	2,066	12,474	3,199	1,479	19,218	2,231	-	-	28,859	31,090	13,613	(5,986)	7,627
Burke County	114,997	2,554	15,419	3,955	7,947	29,875	2,757	-	-	11,968	14,725	16,823	(1,145)	15,678
Burleigh County	1,197,388	26,591	160,547	41,177	37,341	265,656	28,707	-	-	66,751	95,458	175,176	(5,993)	169,183
Cass County	1,779,670	39,520	238,620	61,201	33,726	373,067	42,668	-	-	80,736	123,404	260,370	(10,355)	250,015
Cavalier County	247,280	5,492	33,156	8,504	58,160	105,312	5,929	-	-	1,120	7,049	36,174	12,204	48,378
Dickey County	91,741	2,037	12,301	3,155	3,574	21,067	2,199	-	-	30,867	33,066	13,421	(5,721)	7,700
Divide County	162,042	3,598	21,727	5,572	587	31,484	3,885	-	-	21,239	25,124	23,706	(4,524)	19,182
Dunn County	385,750	8,566	51,722	13,265	16,724	90,277	9,248	-	-	11,421	20,669	56,436	832	57,268
Eddy County	54,604	1,212	7,321	1,878	1,232	11,643	1,309	-	-	10,371	11,680	7,989	(1,799)	6,190
Emmons County	161,698	3,590	21,681	5,561	34,256	65,088	3,877	-	-	1,912	5,789	23,656	6,817	30,473
Foster County	70,234	1,560	9,417	2,415	1,119	14,511	1,684	-	-	13,122	14,806	10,276	(2,267)	8,009
Golden Valley County	59,358	1,318	7,959	2,041	38,929	50,247	1,423	-	-	-	1,423	8,684	8,372	17,056
Grand Forks County	1,065,875	23,670	142,913	36,654	5,970	209,207	25,554	-	-	79,177	104,731	155,939	(15,008)	140,931
Grant County	69,183	1,537	9,276	2,379	-	13,192	1,659	-	-	10,200	11,859	10,121	(2,287)	7,834
Griggs County	52,203	1,162	6,999	1,795	81	10,037	1,262	-	-	10,205	11,457	7,634	(2,169)	5,465
Hettinger County	73,288	1,629	9,827	2,520	6,979	20,955	1,757	-	-	16,638	18,395	10,718	(2,306)	8,412
Lamoure County	112,885	2,506	15,136	3,882	2,636	24,160	2,706	-	-	16,162	18,868	16,514	(2,721)	13,793
Logan County	43,872	975	5,882	1,509	1,043	9,409	1,052	-	-	10,537	11,589	6,418	(2,095)	4,323
McHenry County	65,308	1,893	11,438	2,934	4,430	20,695	2,045	-	-	17,179	19,224	12,480	(2,551)	9,829
McIntosh County	65,679	1,459	8,806	2,259	-	12,524	1,575	-	-	11,300	12,875	9,609	(2,400)	7,209
McKenzie County	879,271	19,525	117,893	30,237	8,774	176,429	21,081	-	-	50,442	71,523	128,640	(10,496)	118,144
McLean County	360,649	8,011	48,356	12,402	-	68,769	8,647	-	-	19,015	27,662	52,763	(3,912)	48,851

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, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Mercer County	267,599	5,943	35,880	9,202	8,749	59,774	6,416	-	-	14,231	20,647	39,151	(621)	38,530
Morton County	534,285	11,866	71,637	18,373	-	101,876	12,809	-	-	34,329	47,138	78,167	(7,699)	70,468
Mountrail County	552,311	12,266	74,054	18,993	39,853	145,166	13,242	-	-	7,842	21,084	80,804	6,894	87,698
Nelson County	117,483	2,609	15,752	4,040	2,024	24,425	2,817	-	-	2,777	5,594	17,189	(197)	16,992
Oliver County	61,213	1,358	8,208	2,105	2,727	14,398	1,468	-	-	1,624	3,092	8,956	271	9,227
Pembina County	168,948	3,752	22,653	5,810	1,425	33,640	4,051	-	-	35,799	39,850	24,717	(7,219)	17,498
Pierce County	151,615	3,365	20,329	5,214	293	29,201	3,635	-	-	18,371	22,006	22,184	(3,661)	18,523
Ramsey County	354,887	7,880	47,584	12,204	54,929	122,597	8,508	-	-	4,994	13,502	51,920	10,723	62,643
Ransom County	112,812	2,506	15,126	3,879	2,242	23,753	2,705	-	-	6,782	9,487	16,504	(917)	15,587
Renville County	84,545	1,878	11,336	2,907	964	17,085	2,027	-	-	12,252	14,279	12,370	(2,499)	9,871
Richland County	487,409	10,823	65,352	16,761	32,819	125,755	11,686	-	-	5,960	17,646	71,311	6,043	77,354
Rolette County	139,292	3,093	18,676	4,790	312	26,871	3,340	-	-	56,286	59,626	20,382	(12,064)	8,318
Sargent County	51,186	1,138	6,863	1,760	33,460	43,221	1,227	-	-	5,089	6,316	7,486	5,315	12,801
Sheridan County	53,048	1,178	7,113	1,824	3,656	13,771	1,272	-	-	727	1,999	7,763	601	8,364
Slope County	87,795	1,948	11,772	3,019	26,923	43,662	2,105	-	-	1,666	3,771	12,848	5,463	18,311
Stark County	404,163	8,974	54,191	13,899	788	77,852	9,690	-	-	105,687	115,377	59,130	(22,416)	36,714
Steele County	69,923	1,552	9,375	2,405	2,680	16,012	1,676	-	-	5,715	7,391	10,231	(513)	9,718
Stutsman County	527,534	11,715	70,732	18,141	22,769	123,357	12,648	-	-	4,287	16,935	77,180	4,088	81,268
Towner County	101,757	2,260	13,644	3,499	8,743	28,146	2,440	-	-	347	2,787	14,888	1,655	16,543
Trail County	236,744	5,258	31,743	8,141	11,471	56,613	5,676	-	-	12,104	17,780	34,635	(395)	34,240
Walsh County	198,403	4,406	26,602	6,823	3,779	41,610	4,757	-	-	43,468	48,225	29,027	(8,578)	20,449
Ward County	978,968	21,740	131,261	33,665	4,720	191,386	23,471	-	-	54,838	78,309	143,223	(9,523)	133,700
Wells County	158,450	3,519	21,245	5,449	25,394	55,607	3,799	-	-	2,546	6,345	23,181	4,492	27,673
Williams County	1,245,988	27,670	167,063	42,848	80,003	317,584	29,873	-	-	-	29,873	182,289	16,478	198,767
Cavalier County Health Dist	8,423	186	1,129	290	136	1,741	202	-	-	24	226	1,234	22	1,256
Central Valley Health Unit	73,874	1,642	9,905	2,540	-	14,087	1,771	-	-	9,586	11,357	10,807	(2,168)	8,639
City-County Health District	49,812	1,107	6,679	1,713	5,166	-	14,665	1,194	-	609	1,803	7,288	1,085	8,373
Custer Health Unit	104,888	2,330	14,063	3,607	-	20,000	2,515	-	-	2,243	4,758	15,345	(482)	14,863
Dickey County Health District	16,879	376	2,263	580	2,491	5,710	405	-	-	1,285	1,690	2,470	289	2,759
Emmons County Public Health	14,378	319	1,928	494	365	-	3,106	345	-	192	537	2,103	38	2,141
First District Health Unit	158,236	3,514	21,216	5,442	-	30,172	3,794	-	-	16,313	20,107	23,150	(3,567)	19,583
Garrison Diversion Conservancy District	152,743	3,391	20,480	5,253	13,085	42,209	3,662	-	-	3,391	7,053	22,347	1,776	24,123
Kidder County District Health Unit	4,732	106	634	163	808	1,711	113	-	-	21	134	691	184	875
Lake Region District Health Unit	69,665	1,546	9,341	2,396	4,751	18,034	1,670	-	-	16	1,686	10,192	1,022	11,214
McIntosh District Health Unit	6,810	151	913	234	1,437	2,735	163	-	-	6	169	996	300	1,296
Nelson-Griggs District Health Unit	11,868	265	1,591	408	585	2,849	285	-	-	18	303	1,735	121	1,856
Rolette County Public Health	36,415	809	4,882	1,252	1,854	8,797	873	-	-	114	987	5,330	361	5,691
Sargent County District Health Unit	11,412	254	1,530	392	1,618	3,794	274	-	-	29	303	1,672	352	2,024
Southwestern District Health Unit	95,617	2,123	12,820	3,288	1,518	19,749	2,292	-	-	4,616	6,908	13,990	(610)	13,380
Towner County Public Health Unit	11,263	249	1,510	387	3,113	5,259	270	-	-	68	338	1,649	645	2,294

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, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Trail District Health Unit	13,284	295	1,781	457	159	2,692	318	-	-	17	335	1,942	29	1,971
Upper Missouri Health Unit	85,488	1,899	11,462	2,940	4,385	20,686	2,050	-	-	1,182	3,232	12,507	780	13,287
Walsh County Health District	23,644	525	3,170	813	2,498	7,006	567	-	-	445	1,012	3,459	512	3,971
Wells County Dist Health Unit	14,368	318	1,927	494	845	3,584	344	-	-	2,431	2,775	2,101	(332)	1,769
Agassiz Water Users District	3,605	81	483	124	2,461	3,149	86	-	-	-	86	526	529	1,055
Barnes County Soil Conservation District	5,901	131	791	203	288	1,413	141	-	-	95	236	862	55	917
Bismarck Rural Fire Protection	48,128	1,070	6,453	1,655	2,586	11,764	1,154	-	-	1,175	2,329	7,040	206	7,246
Bottineau County Water Resource District	-	-	-	-	468	468	-	-	-	-	-	-	89	89
Bowman City Park Board	7,133	159	956	245	1,874	3,234	171	-	-	1,789	1,960	1,043	90	1,133
Burleigh County Council On Aging	56,045	1,245	7,515	1,927	3,010	13,697	1,344	-	-	239	1,583	8,200	575	8,775
Burleigh County Soil Conservation District	12,271	271	1,645	422	1,693	4,031	294	-	-	2,330	2,624	1,797	(110)	1,687
Carmegie Regional Library	5,120	114	687	176	886	1,863	123	-	-	672	795	748	30	778
Cass County Soil Conservation District	16,159	357	2,167	556	1,086	4,166	387	-	-	1,117	1,504	2,365	6	2,371
Cass County Water Resource District	15,688	347	2,104	540	70	3,061	376	-	-	2,492	2,868	2,296	(519)	1,777
Cavalier County Job Development Authority	3,663	82	491	126	27	726	88	-	-	55	143	536	(5)	531
Central Plains Water District	18,511	410	2,482	637	2,228	5,757	444	-	-	21	465	2,710	474	3,184
City Of Bottineau Park Board	8,621	192	1,156	296	5,395	7,039	207	-	-	1,145	1,352	1,263	1,016	2,279
Consolidated Waste Ltd	11,974	266	1,605	412	1,717	4,000	287	-	-	1,172	1,459	1,750	148	1,898
Crosby Park District	3,229	71	433	111	1,978	2,593	77	-	-	2,793	2,870	473	(178)	295
Devils Lake Basin Joint Water Resource Board	-	-	-	-	1,435	1,435	-	-	-	-	-	-	325	325
Devils Lake Park Board	29,004	644	3,889	997	1,788	7,318	695	-	-	2,076	2,771	4,245	(50)	4,195
Dunseith Community Nursing Home	60,823	1,350	8,155	2,092	2,459	14,056	1,458	-	-	8,677	10,135	8,899	(1,316)	7,583
Emmons County Soil Conservation District	-	-	-	-	891	891	-	-	-	1,067	1,067	-	4	4
Fargo Park District	289,290	6,423	38,788	9,948	25,061	80,220	6,936	-	-	1,799	8,735	42,325	4,864	47,189
Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grafton Park District	13,876	308	1,860	477	3,990	6,635	333	-	-	2,437	2,770	2,033	199	2,232
Grand Forks County Water Resource District	3,777	85	506	130	565	1,286	91	-	-	40	131	551	127	678
Grand Forks Park District	142,948	3,173	19,167	4,916	8,250	35,506	3,427	-	-	1,991	5,418	20,913	1,380	22,293
Grand Forks Public Library	63,190	1,403	8,473	2,173	11,434	23,483	1,515	-	-	2,295	3,810	9,245	1,682	10,927
Grand Forks-E Grand Forks Metropolitan Planning	18,966	421	2,543	652	-	3,616	455	-	-	4,506	4,961	2,776	(978)	1,798
Greater Ramsey Water District	28,402	631	3,808	977	2,577	7,993	681	-	-	944	1,625	4,155	282	4,437
Griggs County Public Library	3,188	70	427	110	481	1,088	76	-	-	790	866	467	(43)	424
James River Soil Conservation District	4,645	103	623	160	229	1,115	111	-	-	7	118	681	46	727
James River Valley Library System	29,021	644	3,891	998	3,300	8,833	696	-	-	-	696	4,246	711	4,957
Jamestown Parks And Recreation District	57,643	1,280	7,729	1,982	16,729	27,720	1,382	-	-	317	1,699	8,435	3,615	12,050
Jamestown Regional Airport	16,500	367	2,212	567	3,164	6,310	396	-	-	15	411	2,414	607	3,021
Lake Metigoshe Recreation Service District	10,010	222	1,342	344	-	1,908	240	-	-	1,513	1,753	1,466	(338)	1,128
Logan County Soil Conservation District	4,495	99	603	155	2,522	3,379	108	-	-	-	108	660	485	1,145
Mcintosh County Housing Authority	-	-	-	-	-	-	-	-	-	1,790	1,790	-	(385)	(385)
Mercur County Soil Conservation District	6,118	138	820	210	2,105	3,273	147	-	-	108	255	895	476	1,371
Minot Park District	83,497	1,856	11,195	2,871	50,186	66,108	2,002	-	-	-	2,002	12,214	10,326	22,540

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, 2020

Employer Name	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense (Income)			
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Minot Rural Fire Department	12,984	288	1,741	446	818	3,293	311	-	-	15	326	1,899	170	2,069
North Central Soil Conservation District	6,467	146	867	222	1,375	2,610	155	-	-	840	995	944	98	1,042
North Dakota Firefighters Association	13,305	295	1,784	458	2,377	4,914	319	-	-	-	319	1,946	534	2,480
Park District - City of New Rockford	3,490	79	468	120	2,305	2,972	84	-	-	230	314	510	392	902
R & T Water Supply Commerce Authority	32,955	731	4,419	1,133	796	7,079	790	-	-	3,734	4,524	4,821	(698)	4,123
Ramsay County Housing Authority	19,422	431	2,604	668	1,896	5,599	466	-	-	755	1,221	2,842	230	3,072
Ramsay County Soil Conservation District	3,124	70	419	107	2,572	3,168	75	-	-	1,656	1,731	455	227	682
Ramsay County Water Resource District	2,520	55	338	87	42	522	60	-	-	23	83	367	5	372
Ransom County Soil Cons Dist	3,176	71	426	109	136	742	76	-	-	886	962	464	(164)	300
Rolette County Soil Conservation District	2,860	65	383	98	234	780	69	-	-	95	164	417	25	442
Southeast Region Career & Technology Center	7,472	166	1,002	257	1,249	2,674	179	-	-	1,488	1,667	1,094	(30)	1,064
Southeast Water Users District	34,245	758	4,592	1,178	456	6,984	821	-	-	4,469	5,290	5,012	(1,030)	3,982
Southwest Water Authority	200,079	4,443	26,827	6,880	-	38,150	4,797	-	-	16,825	21,622	29,273	(3,505)	25,768
Stutsman County Housing Authority	15,044	335	2,017	517	2,930	5,799	361	-	-	239	600	2,200	545	2,745
Trails County Water Resource District	4,325	97	580	149	196	1,022	104	-	-	94	198	632	34	666
Trails Rural Water District	-	-	-	-	898	898	-	-	-	5,327	5,327	-	(810)	(810)
Tri-Cities Joint Job Development Authority	11,245	250	1,508	387	1,913	4,058	270	-	-	1,065	1,335	1,645	121	1,766
Valley City Park District	29,370	652	3,938	1,010	16,959	22,559	704	-	-	-	704	4,297	3,349	7,646
Wahpeton Park Board	39,265	870	5,265	1,350	1,156	8,641	941	-	-	3,710	4,651	5,745	(655)	5,090
Walsh County Housing Authority	2,201	49	295	76	-	420	53	-	-	97	150	322	(21)	301
Walsh County Water Resource District	3,806	84	510	131	194	919	91	-	-	185	276	557	3	560
Ward County Water Resource District	2,674	59	359	92	-	510	64	-	-	44	108	391	(9)	382
Watford City Park District	67,405	1,495	9,038	2,318	19,227	32,078	1,616	-	-	1,616	9,863	4,257	14,120	14,120
West Fargo Park District	96,440	2,141	12,931	3,316	6,485	24,873	2,312	-	-	289	2,601	14,110	1,315	15,425
Western & Central Stark Soil Conservation District	8,334	185	1,117	287	252	1,841	200	-	-	-	200	1,223	53	1,276
Western Area Water Supply Authority	55,652	1,237	7,462	1,914	4,021	14,634	1,334	-	-	13,250	14,584	8,140	(2,110)	6,030
Williams County Soil Conservation District	8,086	180	1,084	278	4,435	5,977	194	-	-	2,714	2,908	1,181	349	1,530
Williston Housing Authority	19,848	440	2,661	683	1,779	5,563	476	-	-	1,914	2,390	2,905	47	2,952
Williston Rural Fire Protection District #1	-	-	-	-	970	970	-	-	-	3,455	3,455	-	(437)	(437)
Anamoose Public School District #14	12,835	286	1,721	441	738	3,186	308	-	-	576	884	1,875	47	1,922
Apple Creek Elementary School	2,650	60	355	91	151	657	64	-	-	55	119	388	33	421
Beach Public School District #3	56,956	1,264	7,637	1,959	2,735	13,595	1,366	-	-	5,144	6,510	8,333	(611)	7,722
Belcourt School District #7	408,981	9,082	54,837	14,064	13,283	91,266	9,805	-	-	16,431	26,236	59,834	(829)	59,005
Belfield Public School #13	28,958	642	3,883	996	4,486	10,007	694	-	-	4,326	5,020	4,238	148	4,386
Beulah Public School #27	80,522	1,789	10,796	2,769	4,542	19,896	1,931	-	-	2,586	4,517	11,781	503	12,284
Billings County School District	26,057	578	3,494	896	650	5,618	625	-	-	2,470	3,095	3,814	(446)	3,368
Bismarck Public Schools	2,059,544	45,737	276,145	70,825	93,781	486,488	49,378	-	-	-	49,378	301,314	19,431	320,745
Bottineau Public School	101,273	2,246	13,579	3,483	-	19,310	2,428	-	-	7,315	9,743	14,816	(1,706)	13,110
Bowman County School District #1	53,913	1,197	7,229	1,854	1,636	11,916	1,293	-	-	3,193	4,486	7,890	(330)	7,560
Burke Central School	14,442	320	1,936	497	1,843	4,596	346	-	-	1,884	2,230	2,114	(64)	2,050

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, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Burleigh County Special Education Unit	4,581	102	614	158	335	1,209	110	-	-	61	171	669	62	731
Carrington School District #49	37,846	841	5,074	1,301	3,462	10,678	907	-	-	2,539	3,446	5,537	216	5,753
Cavalier Public Schools	34,017	755	4,561	1,170	5,226	11,712	816	-	-	4,457	5,273	4,978	22	5,000
Center Stanton Public School	21,332	472	2,860	734	737	4,803	511	-	-	750	1,261	3,122	13	3,135
Central Cass Public School District #7	92,368	2,052	12,385	3,176	8,648	26,261	2,215	-	-	109	2,324	13,514	1,850	15,364
Central Regional Education Association	42,220	938	5,661	1,452	29,727	37,778	1,012	-	-	-	1,012	6,177	6,393	12,570
Dakota Prairie Public School	54,932	1,221	7,365	1,889	6,232	16,707	1,317	-	-	493	1,810	8,034	1,121	9,155
Devils Lake Public School	216,814	4,815	29,071	7,456	404	41,746	5,198	-	-	12,279	17,477	31,719	(2,708)	29,011
Dickinson Public Schools	538,296	11,955	72,175	18,511	78,741	181,382	12,906	-	-	34,600	47,506	78,752	9,164	87,916
Divide County School Dist #1	56,134	1,248	7,526	1,930	4,035	14,739	1,346	-	-	1,622	2,968	8,213	523	8,736
Drake Public School District	17,965	399	2,409	618	2,394	5,820	431	-	-	2,719	3,150	2,630	(23)	2,607
Drayton Public School #19	33,244	740	4,457	1,143	8,808	15,148	797	-	-	6	803	4,863	1,887	6,750
Dunseith School District #1	115,081	2,555	15,430	3,957	2,934	24,876	2,759	-	-	11,976	14,735	16,836	(1,959)	14,877
East Central Special Education Unit	31,696	703	4,250	1,090	1,257	7,300	760	-	-	4,429	5,189	4,637	(712)	3,925
Ellendale Public School District #40	34,963	775	4,688	1,202	558	7,223	838	-	-	1,407	2,245	5,116	(160)	4,956
Enderlin Area School District #24	38,923	864	5,219	1,339	2,342	9,764	933	-	-	4,986	5,919	5,696	(654)	5,042
Fairmount Public School	7,207	160	966	248	4,833	6,207	173	-	-	650	823	1,056	785	1,841
Fargo Public Schools	1,857,437	41,246	249,047	63,875	75,882	430,050	44,532	-	-	4,243	48,775	271,747	14,957	286,704
Fort Totten School District # 30	30,028	667	4,026	1,033	1,950	7,676	720	-	-	5,027	5,747	4,392	(588)	3,804
Garrison Public School District #51	46,755	1,038	6,269	1,608	1,623	10,538	1,121	-	-	1,315	2,436	6,841	116	6,957
Glen Ullin Public School #48	21,131	470	2,833	727	540	4,570	507	-	-	1,416	1,923	3,092	(206)	2,886
Glenburn School District	32,027	712	4,294	1,101	1,803	7,910	768	-	-	4,043	4,811	4,685	(369)	4,316
Grafton Public School District #3	102,390	2,274	13,728	3,521	-	19,523	2,455	-	-	13,168	15,623	14,981	(2,964)	12,017
Great Northwest Education Cooperative	10,460	233	1,403	360	402	2,398	251	-	-	1,989	2,240	1,529	(347)	1,182
Halliday Public School	6,112	136	820	210	5,008	6,174	147	-	-	4,696	4,843	893	54	947
Harvey Public School Dist #38	53,185	1,181	7,131	1,829	2,249	12,390	1,275	-	-	2,319	3,594	7,782	(74)	7,708
Hazen Public School District #3	47,385	1,053	6,353	1,629	5,286	14,321	1,136	-	-	5,062	6,198	6,933	251	7,184
Hillsboro Public School	42,157	935	5,653	1,450	959	8,997	1,011	-	-	2,945	3,956	6,169	(442)	5,727
James River Multidistrict Special Education Unit	38,250	849	5,129	1,315	8,071	15,364	917	-	-	5,501	6,418	5,596	688	6,284
Jamestown Public School District #1	254,342	5,648	34,102	8,747	13,875	62,372	6,098	-	-	6,650	12,748	37,211	1,855	39,066
Kenmare Public School District #28	29,015	645	3,890	998	-	5,533	696	-	-	6,559	7,255	4,244	(1,458)	2,786
Killdeer Public School #16	75,706	1,682	10,151	2,603	17,580	32,016	1,815	-	-	1,482	3,297	11,076	3,301	14,377
Kindred Public School District #2	43,020	956	5,768	1,479	7,059	15,262	1,031	-	-	-	1,031	6,294	1,545	7,839
Kulm Public School District #7	20,623	458	2,765	709	227	4,159	494	-	-	3,773	4,267	3,018	(703)	2,315
Lake Region Special Education Unit	33,484	744	4,490	1,151	-	6,385	803	-	-	7,527	8,330	4,899	(1,605)	3,294
Lakota Public School District # 66	18,866	418	2,530	649	72	3,669	452	-	-	3,584	4,036	2,758	(727)	2,031
Lamoure School District #8	40,620	902	5,446	1,397	6,754	14,499	974	-	-	1,689	2,663	5,943	1,192	7,135
Larimore Public School District #44	40,696	905	5,457	1,399	1,575	9,336	976	-	-	3,749	4,725	5,952	(493)	5,459
Leeds Public School District 6	21,807	485	2,924	750	5,715	9,874	523	-	-	-	523	3,189	1,228	4,417
Lewis & Clark Public Schools	49,091	1,090	6,582	1,688	11,083	20,443	1,177	-	-	775	1,952	7,184	2,152	9,336

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, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Lidgerwood Public School	28,828	641	3,865	991	3,084	8,581	691	-	-	1,768	2,459	4,218	254	4,472
Linton Public School District #36	33,735	749	4,523	1,160	131	6,563	809	-	-	3,534	4,343	4,937	(695)	4,242
Lisbon Public School	64,874	1,441	8,698	2,231	8,277	20,647	1,555	-	-	-	1,555	9,491	1,736	11,227
Lonetree Special Education Unit	2,115	46	284	73	35	438	51	-	-	2,692	2,743	310	(570)	(260)
Mandan Public School District #1	614,904	13,655	82,447	21,146	41,635	158,883	14,742	-	-	13,214	27,956	89,960	5,816	95,776
Mandaree Public School #36	77,243	1,715	10,357	2,656	26,520	41,248	1,852	-	-	681	2,533	11,301	6,003	17,304
Manvel Public School	27,903	620	3,741	960	7,125	12,446	669	-	-	71	740	4,082	1,457	5,539
Maple Valley School District	20,389	453	2,734	701	447	4,335	489	-	-	2,115	2,604	2,982	(360)	2,622
Mapleton Public School	7,797	174	1,045	268	331	1,818	187	-	-	624	811	1,140	(69)	1,071
Max Public School	26,017	578	3,488	895	904	5,865	624	-	-	1,449	2,073	3,807	(149)	3,658
Moclusky City Schools	11,487	253	1,540	395	2,027	4,215	275	-	-	2,150	2,425	1,682	(32)	1,650
Mckenzie Cty Public School #1	206,587	4,588	27,699	7,104	20,676	60,067	4,953	-	-	6,099	11,052	30,225	3,428	33,653
Medina Public School District #3	20,231	448	2,713	696	1,917	5,774	485	-	-	66	551	2,962	419	3,381
Midkota School	22,902	508	3,071	788	5,034	9,401	549	-	-	27	576	3,351	1,025	4,376
Midway Public School District #128	42,173	937	5,655	1,450	3,444	11,486	1,011	-	-	1,370	2,381	6,170	413	6,583
Milnor Public School District #2	29,564	657	3,964	1,017	647	6,285	709	-	-	1,586	2,295	4,327	(232)	4,095
Minot Public School District #1	1,357,996	30,155	182,081	46,700	34,936	293,872	32,558	-	-	20,737	53,295	198,679	2,058	200,737
Minto Public School District #20	25,189	560	3,377	866	37	4,840	604	-	-	3,099	3,703	3,685	(655)	3,030
Mohall Lansford Sherwood School	29,846	663	4,002	1,026	1,181	6,872	716	-	-	942	1,658	4,366	81	4,447
Mott/Regent School Dist #1	26,647	592	3,573	916	2,465	7,546	639	-	-	8,321	8,960	3,898	(1,319)	2,579
Mt Pleasant School Dist #4	37,013	822	4,963	1,273	4,677	11,735	887	-	-	78	965	5,414	968	6,382
Napoleon Public School District #2	25,010	557	3,353	860	6,404	11,174	600	-	-	3,775	4,375	3,658	583	4,241
New Public School #8	54,476	1,210	7,304	1,873	5,400	15,787	1,306	-	-	5,336	6,642	7,971	187	8,158
New Rockford Sheyenne Public School	31,162	690	4,178	1,072	4,484	10,424	747	-	-	1,131	1,878	4,561	667	5,228
New Salem Almont School District #49	44,117	980	5,915	1,517	2,755	11,167	1,058	-	-	188	1,246	6,456	500	6,956
New Town Public School District	122,595	2,721	16,438	4,216	11,698	35,073	2,939	-	-	25,409	28,348	17,936	(2,553)	15,383
Newburg United Public School	19,119	425	2,563	657	1,388	5,033	458	-	-	575	1,033	2,799	146	2,945
North Border School District # 100	52,044	1,156	6,978	1,790	2,730	12,654	1,248	-	-	1,836	3,084	7,613	234	7,847
North Sargent School District #3	28,570	635	3,831	983	237	5,686	685	-	-	1,590	2,275	4,178	(258)	3,920
North Valley Career & Technology Center	10,501	233	1,408	361	467	2,469	252	-	-	3,330	3,582	1,537	(628)	909
Northern Cass School District # 97	59,025	1,311	7,914	2,030	12,244	23,499	1,415	-	-	1,628	3,043	8,634	2,434	11,068
Northern Plains Special Ed Unit	10,421	233	1,397	358	-	1,988	250	-	-	1,700	1,950	1,524	(390)	1,134
Oakes Public Schools	38,354	853	5,142	1,319	1,370	8,684	920	-	-	8,246	9,166	5,610	(1,590)	4,020
Oberon Public School #16	3,208	71	430	110	2,061	2,672	77	-	-	-	77	470	443	913
Oliver-Mercer Special Education Unit	32,271	717	4,327	1,110	4,382	10,536	774	-	-	1,386	2,160	4,720	730	5,450
Park River Area School District	47,612	1,058	6,384	1,637	1,782	10,861	1,141	-	-	197	1,338	6,963	307	7,270
Peace Garden Special Services	25,443	566	3,411	875	566	3,444	519	-	-	2,080	2,690	3,723	(369)	3,354
Pembina Special Education Cooperative	5,321	119	713	183	3,687	4,702	128	-	-	-	128	778	793	1,571
Pingree-Buchanan School District	12,691	283	1,702	436	3,485	5,906	304	-	-	8,224	8,528	1,856	(1,196)	660
Richland School District # 44	30,096	669	4,035	1,035	863	6,602	722	-	-	956	1,678	4,402	-	4,402

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, 2020

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	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	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
Rolette Public School	20,344	451	2,728	700	1,621	5,500	488	-	-	2,855	3,343	2,977	(242)	2,735
Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	-	1,431	1,431	-	(306)	(306)
Rugby Public School District #5	59,642	1,325	7,997	2,051	8,106	19,479	1,430	-	-	2,271	3,701	8,725	1,235	9,960
Rural Cass Special Education Unit	17,520	389	2,349	602	-	3,340	420	-	-	1,223	1,643	2,563	(264)	2,299
Sargent Central Public School District #6	16,511	367	2,214	568	13,050	16,199	396	-	-	3,561	3,957	2,415	1,734	4,149
Sawyer Public School	12,785	285	1,714	440	709	3,148	307	-	-	1,309	1,616	1,868	(113)	1,755
Sheyenne Valley Career And Tech Center	11,071	246	1,484	381	1,536	3,647	265	-	-	11	276	1,620	325	1,945
Sheyenne Valley Special Education Unit	55,415	1,231	7,430	1,906	9,420	19,987	1,329	-	-	737	2,066	8,107	1,859	9,966
Solen Public School Dist #3	44,025	976	5,903	1,514	6,301	14,694	1,055	-	-	-	1,055	6,440	1,310	7,750
Souris Valley Special Services	30,840	684	4,135	1,061	6,579	12,459	739	-	-	2,709	3,448	4,512	792	5,304
South Central Prairie Special Education Unit	9,262	205	1,242	319	6,336	8,102	222	-	-	-	222	1,355	1,362	2,717
South East Education Cooperative	55,423	1,231	7,431	1,906	13,757	24,325	1,329	-	-	-	1,329	8,108	2,814	10,922
South Heart Public School District #9	34,499	767	4,626	1,186	7,860	14,439	827	-	-	88	915	5,044	1,570	6,614
South Prairie School District #70	49,317	1,095	6,612	1,696	2,264	11,667	1,182	-	-	2,119	3,301	7,215	(28)	7,187
St John School District #3	57,635	1,280	7,728	1,982	1,908	12,898	1,382	-	-	3,637	5,019	8,432	(450)	7,982
Stanley Community Public School District # 2	121,371	2,695	16,274	4,174	13,417	36,560	2,910	-	-	1,221	4,131	17,757	2,742	20,499
Surrey Schools	40,791	906	5,469	1,403	-	7,778	978	-	-	5,302	6,280	5,970	(1,178)	4,792
Sw Special Education Unit	6,194	137	830	213	298	1,478	148	-	-	1,140	1,288	907	(191)	716
Tgu School District #60	133,345	2,961	17,879	4,586	1,409	26,835	3,197	-	-	6,777	9,974	19,505	(1,237)	18,268
Thompson Public School	28,949	642	3,882	996	4,263	9,783	694	-	-	2,781	3,475	4,235	251	4,486
Tioga Public School District #15	69,625	1,546	9,335	2,394	10,558	23,833	1,669	-	-	2,557	4,226	10,186	1,790	11,976
Turtle Lake Mercer School District #72	30,069	669	4,032	1,034	3,696	9,431	721	-	-	3,135	3,856	4,398	253	4,651
Underwood School District #8	31,123	692	4,173	1,070	4,912	10,847	746	-	-	638	1,384	4,552	965	5,517
United Public School District # 7	77,978	1,733	10,455	2,682	2,487	17,357	1,870	-	-	4,894	6,764	11,407	(610)	10,797
Valley City Public School	76,199	1,692	10,217	2,620	-	14,529	1,827	-	-	6,167	7,994	11,149	(1,313)	9,836
Velva Public School	30,751	683	4,123	1,057	1,161	7,024	737	-	-	1,598	2,335	4,499	(43)	4,456
Wahpeton Public School District 37	110,427	2,453	14,806	3,797	6,109	27,165	2,647	-	-	6,305	8,952	16,156	3	16,159
Warwick Public School	62,752	1,392	8,414	2,158	17,967	29,931	1,504	-	-	-	1,504	9,181	3,654	12,835
Washburn Public School	27,983	621	3,752	962	375	5,710	671	-	-	3,843	4,514	4,096	(729)	3,367
West Fargo Public School #6	1,442,065	32,023	193,353	49,591	86,217	361,184	34,573	-	-	5,084	39,657	210,978	16,375	227,353
West River Student Services	11,036	246	1,480	380	2,409	4,515	265	-	-	1,810	2,075	1,614	68	1,682
Westhope Public School #17	22,079	491	2,960	759	2,755	6,965	529	-	-	2,105	2,634	3,230	148	3,378
White Shield School Dist #85	81,007	1,797	10,862	2,786	1,900	17,345	1,942	-	-	5,854	7,796	11,853	(990)	10,863
Williston Public School #1	694,374	15,420	93,102	23,879	109,091	241,492	16,648	-	-	6,610	23,258	101,590	20,950	122,540
Wilmac Multidistrict Special Education Unit	76,220	1,692	10,220	2,621	16,718	31,251	1,827	-	-	7,092	8,919	11,152	2,253	13,405
Wilton Public School District	30,997	689	4,156	1,066	5,542	11,453	743	-	-	24	767	4,535	1,154	5,689
Yellowstone School District # 14	17,333	385	2,324	596	4,299	7,604	416	-	-	2,355	2,771	2,536	502	3,038
Zealand Public Schools	7,468	166	1,001	257	944	2,368	179	-	-	74	253	1,092	166	1,258
Attorney General's Office	1,137,694	25,265	152,543	39,124	14,224	231,156	27,276	-	-	39,392	66,446	166,446	(4,393)	162,053
Bank Of North Dakota	828,550	18,398	111,093	28,493	-	157,984	19,864	-	-	35,109	54,973	121,219	(8,127)	113,092

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, 2020

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	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	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
Beef Commission	13,982	310	1,875	481	176	2,342	335	-	-	164	499	2,045	4	2,049
Bismarck State College	353,184	7,843	47,355	12,146	7,516	74,860	8,468	-	-	-	8,468	51,672	1,614	53,286
Board Of Medical Examiners	25,307	563	3,393	870	2,205	7,031	607	-	-	52	659	3,702	516	4,218
Board Of Pharmacy	19,270	426	2,584	663	846	4,519	462	-	-	23	485	2,821	179	3,000
Central Services	93,494	2,077	12,536	3,215	-	17,828	2,242	-	-	7,700	9,942	13,677	(1,680)	11,997
Department Of Transportation	4,201,052	93,291	563,280	144,469	6,426	807,466	100,720	-	-	344,037	444,757	614,620	(68,244)	546,376
Dickinson State University	171,301	3,804	22,968	5,891	4,959	37,622	4,107	-	-	19,053	23,160	25,062	(2,913)	22,149
Education Standards & Practice	37,361	831	5,009	1,285	3,693	10,818	896	-	-	711	1,607	5,464	567	6,031
Electrical Board	133,971	2,974	17,963	4,607	9,205	34,749	3,212	-	-	3,115	6,327	19,604	1,168	20,772
Housing Finance Agency	178,225	3,958	23,896	6,129	-	33,983	4,273	-	-	18,743	23,016	26,074	(4,040)	22,034
Information Technology Dept	2,067,932	45,923	277,270	71,114	234,422	628,729	49,579	-	-	69,919	119,498	302,542	35,581	338,123
Insurance Department	162,455	3,607	21,782	5,587	7,323	38,299	3,895	-	-	35,485	39,380	23,769	(5,488)	18,281
Job Service North Dakota	631,940	14,034	84,731	21,732	-	120,497	15,151	-	-	37,685	52,836	92,453	(7,996)	84,457
Lake Region State College	135,423	3,006	18,158	4,657	12,368	38,189	3,247	-	-	10,032	13,279	19,814	196	20,010
Land Department	126,085	2,800	16,906	4,336	6,691	30,733	3,023	-	-	23,285	26,308	18,444	(3,550)	14,894
Legislative Council	216,195	4,800	28,988	7,435	5,861	47,084	5,183	-	-	8,648	13,831	31,630	(452)	31,178
Mayville State University	220,922	4,906	29,621	7,597	1,144	43,268	5,297	-	-	3,824	9,121	32,323	(479)	31,844
Mill & Elevator Association	653,232	14,506	87,586	22,464	78,373	202,929	15,661	-	-	-	15,661	95,569	17,590	113,159
Minot State University	388,600	8,630	52,104	13,363	2,155	76,252	9,317	-	-	12,960	22,277	56,853	(2,263)	54,590
ND Board Of Nursing	49,577	1,103	6,647	1,705	2,435	11,890	1,189	-	-	2,802	3,991	7,252	-	7,252
ND Public Employees Retirement System	146,242	3,249	19,608	5,029	11,161	39,047	3,506	-	-	19,227	22,733	21,394	(1,810)	19,584
ND Soybean Council	23,703	525	3,178	815	3,365	7,883	568	-	-	8,466	9,034	3,471	(1,246)	2,225
ND St College Of Science	384,436	8,537	51,545	13,220	1,563	74,865	9,217	-	-	26,870	36,087	56,245	(5,428)	50,817
ND State Board Of Accountancy	7,394	164	991	254	-	1,409	177	-	-	8,698	8,875	1,082	(1,671)	(589)
ND State Board Of Cosmetology	7,698	172	1,032	265	1,580	3,049	185	-	-	10	195	1,123	325	1,448
ND State Plumbing Board	29,597	658	3,968	1,018	65	5,709	710	-	-	377	1,087	4,330	(68)	4,262
ND System Information Technology Services	153,167	3,402	20,537	5,267	6,992	36,198	3,672	-	-	10,781	14,453	22,410	(1,072)	21,338
ND University System Office	79,724	1,770	10,689	2,742	9,111	24,312	1,911	-	-	1,611	3,522	11,664	1,695	13,359
North Dakota State University	2,324,363	51,618	311,652	79,932	4,416	447,618	55,727	-	-	141,042	196,769	340,059	(27,838)	312,221
Office Of Management & Budget	228,712	5,036	30,398	7,796	8,301	51,531	5,435	-	-	15,512	20,947	33,167	(1,744)	31,423
Public Finance Authority	11,150	248	1,495	383	-	2,126	267	-	-	1,585	1,852	1,631	(340)	1,291
Real Estate Commission	14,145	315	1,897	486	4,884	7,582	339	-	-	65	404	2,069	954	3,023
Retirement & Investment Office	103,078	2,288	13,821	3,545	-	19,654	2,471	-	-	13,417	15,888	15,080	(2,890)	12,190
Rough Rider Industries	106,723	2,370	14,309	3,670	5,364	25,713	2,559	-	-	2,518	5,077	15,614	628	16,242
State Auditor's Office	240,962	5,352	32,308	8,286	527	46,473	5,777	-	-	35,981	41,758	35,254	(7,420)	27,834
State Board Of Law Examiners	23,142	514	3,103	796	-	4,413	555	-	-	8,562	9,117	3,385	(1,922)	1,463
State Fair Association	67,435	1,497	9,042	2,319	1,999	14,857	1,617	-	-	11,435	13,052	9,866	(2,115)	7,751
University Of North Dakota	2,722,643	60,461	365,054	93,628	7,983	527,126	65,275	-	-	206,829	272,104	398,327	(41,351)	356,976
Valley City State University	144,899	3,218	19,428	4,983	6,516	34,145	3,474	-	-	3,038	6,512	21,200	836	22,036
Williston State College	65,010	1,442	8,717	2,236	5,849	18,244	1,559	-	-	22,307	23,866	9,512	(3,236)	6,276

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, 2020

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Workforce Safety & Insurance	1,148,141	25,497	153,944	39,483	-	218,924	27,527	-	-	80,584	108,111	167,975	(17,347)	150,628
Adjutant General ND National Guard	810,658	18,002	108,694	27,878	-	154,574	19,436	-	-	77,613	97,049	118,601	(16,858)	101,743
Aeronautics Commission	29,888	665	4,007	1,028	4,469	10,169	717	-	-	5,932	6,649	4,371	(459)	3,912
Career & Technical Education	130,985	2,908	17,563	4,504	9,191	34,166	3,140	-	-	2,357	5,497	19,162	1,469	20,631
Commission On Legal Counsel For Indigents	173,997	3,864	23,330	5,984	3,070	36,248	4,172	-	-	13,878	18,050	25,456	(2,304)	23,152
Department Of Commerce	275,504	6,117	36,940	9,474	8,356	60,887	6,605	-	-	48,252	54,857	40,309	(9,587)	30,722
Department Of Corrections And Rehabilitation	547,848	12,165	73,456	18,840	31,285	135,746	13,135	-	-	25,312	38,447	80,153	1,752	81,905
Department Of Corrections Transitional Services	148,736	3,303	19,943	5,115	1,039	29,400	3,566	-	-	9,916	13,482	21,759	(2,060)	19,699
Department Of Financial Institutions	145,084	3,223	19,453	4,989	57	27,722	3,478	-	-	20,199	23,677	21,225	(4,351)	16,874
Department Of Human Services	5,516,199	122,496	739,616	189,695	129,141	1,180,948	132,251	-	-	60,963	193,214	807,031	13,552	820,583
Dept Of Agriculture	307,452	6,827	41,223	10,573	14,288	72,911	7,371	-	-	10,763	18,134	44,982	393	45,375
Facility Management	118,753	2,637	15,922	4,084	116	22,759	2,847	-	-	21,657	24,504	17,374	(4,378)	12,996
Field Services Division	543,359	12,066	72,854	18,685	4,355	107,960	13,027	-	-	20,756	33,783	79,494	(3,743)	75,751
Game & Fish Department	794,846	17,649	106,574	27,334	-	151,557	19,056	-	-	9,719	28,775	116,288	(2,167)	114,121
Governor's Office	85,907	1,908	11,519	2,954	3,649	20,030	2,060	-	-	5,553	7,613	12,568	(591)	11,977
Highway Patrol	977,096	21,698	131,010	33,601	32,774	219,083	23,426	-	-	28,478	51,904	142,950	1,631	144,581
Historical Society	278,797	6,193	37,381	9,587	3,685	56,846	6,684	-	-	27,946	34,630	40,787	(5,067)	35,720
Indian Affairs Commission	21,550	479	2,889	741	5,299	9,408	517	-	-	1,951	2,468	3,153	815	3,968
Industrial Commission	528,713	11,740	70,890	18,182	19,236	120,048	12,676	-	-	36,474	49,150	77,354	(3,525)	73,829
James River Correctional Ctr	583,125	12,949	78,186	20,053	603	111,791	13,980	-	-	21,611	35,591	85,312	(4,822)	80,490
Juvenile Services - DOCR	125,567	2,788	16,836	4,318	936	24,878	3,010	-	-	2,269	5,279	18,371	(332)	18,039
Life Skills and Transition Center	862,019	19,144	115,580	29,644	3,311	167,679	20,667	-	-	80,422	101,089	126,113	(16,106)	110,007
Mental Health	642,542	14,267	86,153	22,096	447,735	570,251	15,405	-	-	-	15,405	94,007	96,285	190,292
Milk Marketing Board	10,094	224	1,353	347	286	2,210	242	-	-	3,514	3,756	1,477	(620)	857
ND Barley Council	11,217	249	1,504	386	861	3,000	269	-	-	98	367	1,642	161	1,803
ND Corn Utilization Council	10,886	241	1,457	374	878	2,950	261	-	-	3,944	4,205	1,589	(567)	1,022
ND Council On The Arts	24,056	535	3,225	827	706	5,293	577	-	-	1,282	1,859	3,520	(146)	3,374
ND Department Of Health	829,619	18,423	111,236	28,530	612	158,801	19,890	-	-	493,236	513,126	121,374	(105,437)	15,937
ND Department Of Labor	53,467	1,187	7,169	1,839	3,054	13,249	1,282	-	-	14,056	15,338	7,823	(2,535)	5,288
ND Ethics Commission	-	-	-	-	583	583	-	-	-	-	-	-	125	125
ND Oilseed Council	2,479	56	332	85	116	589	59	-	-	3	62	362	26	388
ND Securities Department	50,601	1,124	6,785	1,740	3,856	13,505	1,213	-	-	3,183	4,396	7,404	160	7,564
ND State Library	87,879	1,952	11,783	3,022	3,200	19,957	2,107	-	-	6,972	9,079	12,858	(634)	12,224
ND Supreme Court	1,959,908	43,523	262,786	67,399	5,500	379,206	46,989	-	-	39,552	86,541	286,737	(6,437)	280,300
ND Veterans Home	332,440	7,382	44,574	11,432	-	63,388	7,970	-	-	31,092	39,052	48,639	(6,711)	41,928
ND Wheat Commission	34,162	759	4,580	1,175	458	8,972	819	-	-	654	1,473	4,998	(88)	4,960
ND Youth Correctional Center	230,944	5,129	30,965	7,942	11,918	55,954	5,537	-	-	23,829	29,366	33,785	(2,271)	31,514
North Dakota State Hospital	1,178,446	26,169	158,007	40,525	4,092	228,793	28,253	-	-	140,535	168,788	172,409	(28,081)	144,328
Office Of Administrative Hearings	32,554	722	4,365	1,120	426	6,633	780	-	-	1,301	2,081	4,763	(171)	4,592
Parks & Recreation Department	241,119	5,356	32,329	8,292	-	45,977	5,781	-	-	27,503	33,284	35,275	(6,027)	29,248

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, 2020

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 Plan OPEB Expense		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
				Investment Earnings on OPEB Plan Investments	Proportionate Share of Contributions	Proportionate Share of Contributions	Total Deferred Outflows of Resources				Investment Earnings on OPEB Plan Investments	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense					
Protection & Advocacy Project	132,512	2,943	17,767	4,557	2,226	27,493	3,177	-	-	-	11,072	14,249	19,387	(2,158)	17,229				17,229
Public Instruction	297,760	6,612	39,924	10,240	1,082	57,858	7,139	-	-	-	57,699	64,838	43,562	(11,357)	32,205				32,205
Public Service Commission	228,868	5,082	30,687	7,870	12,713	56,352	5,487	-	-	-	25,888	31,375	33,485	(2,343)	31,142				31,142
Racing Commission	9,639	215	1,292	331	-	1,838	231	-	-	-	512	743	1,411	(104)	1,307				1,307
School For The Blind	46,578	1,034	6,245	1,602	721	9,602	1,117	-	-	-	5,321	6,438	6,814	(918)	5,896				5,896
SCHOOL FOR THE DEAF	98,412	2,185	13,195	3,384	2,760	21,524	2,359	-	-	-	3,729	6,088	14,398	(187)	14,211				14,211
Secretary Of State	109,264	2,427	14,650	3,757	362	21,196	2,620	-	-	-	10,538	13,158	15,986	(2,288)	13,698				13,698
State Penitentiary	782,640	17,380	104,937	26,914	16,175	165,406	18,764	-	-	-	39,136	57,900	114,501	(5,078)	109,423				109,423
State Seed Department	113,435	2,520	15,210	3,901	5,994	27,625	2,720	-	-	-	4,195	6,915	16,593	569	17,162				17,162
State Treasurer's Office	34,400	764	4,612	1,183	2,391	8,950	825	-	-	-	2,484	3,309	5,033	(122)	4,911				4,911
Tax Department	439,948	9,769	58,989	15,129	141	84,028	10,548	-	-	-	61,429	71,977	64,367	(12,744)	51,623				51,623
Tobacco Prevention/Control Committee	-	-	-	-	3,439	3,439	-	-	-	-	-	-	-	1,015	1,015				1,015
Veterans Affairs Department	26,259	583	3,521	903	1,517	6,524	630	-	-	-	2,956	3,586	3,843	(339)	3,504				3,504
Water Commission	429,192	9,530	57,546	14,759	2,091	83,926	10,290	-	-	-	28,310	38,600	62,794	(5,027)	57,767				57,767
Total	\$ 84,119,770	\$ 1,868,044	\$ 11,278,841	\$ 2,892,774	\$ 4,768,269	\$ 20,807,928	\$ 2,016,787	\$ -	\$ -	\$ -	\$ 4,849,291	\$ 6,866,078	\$ 12,306,887	\$ (24,105)	\$ 12,282,782				

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, 2020

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, 2020 is as follows:

Retired Participants, Receiving Benefits	13,092
Active Participants, Not Receiving Benefits	<u>23,495</u>
	<u><u>36,587</u></u>

The employer contribution for the PERS, the HPRS and the Defined Contribution Plan is set by statute at 1.14% of covered compensation. 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 Fiduciary 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, 2020

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, 2020, 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:

2020	RHIC
Total OPEB Liability	\$ 229,740,687
RHIC Fiduciary Net Position	145,620,917
Net OPEB Liability	\$ 84,119,770
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	63.38%

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, 2020

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2020, using the following actuarial assumptions:

Inflation For June 30, 2020, 2.25%

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

**Investment Rate of
Return** For June 30, 2020, 6.50%, net of investments expense, including inflation.

Mortality Rates Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Notes: RHIC is, for the most part, a closed plan.

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, 2020

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, 2020 are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	6.10%
Small Cap Domestic Equities	7.00%
International Equities	6.45%
Core-Plus Fixed Income	1.15%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.50%. 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, 2020 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, 2020, the average of the expected remaining service lives of all employees calculated by our external actuaries was 5.6501 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, 2020

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, 2020 to be recognized in OPEB expense in future years is presented below:

<u>Year Ended June 30:</u>	<u>Amount</u>
2021	\$ 2,908,085
2022	3,655,776
2023	3,518,574
2024	2,676,184
2025	1,153,053
Thereafter	111,200
Total	<u><u>\$ 14,022,872</u></u>

NOTE 7 SENSITIVITY OF THE COLLECTIVE NET OPEB LIABILITY TO THE DISCOUNT RATE

The following presents the collective net OPEB liability calculated using a discount rate of 6.50%, as well as what the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
5.50%	6.50%	7.50%
<u>\$ 110,324,972</u>	<u>\$84,119,770</u>	<u>\$61,959,773</u>

NOTE 8 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, 2020. The supporting actuarial information is included in the June 30, 2020, GASB Statements No. 74 and 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, 400 E Broadway Ave., Suite 505, P.O. Box 1657, Bismarck, ND 58502-1657 or by calling (701) 328-390.



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

Governor Doug Burgum
The Legislative Assembly

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedule of employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense (specified column totals), included in the schedule of OPEB amounts by employer of the of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2020, and the related notes, and have issued a report thereon dated January 22, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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 22, 2021