

**NORTH DAKOTA PUBLIC EMPLOYEES  
RETIREMENT SYSTEM**

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

**YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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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, 2021, 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, 2021 (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, 2021, 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, 2021, and our report thereon, dated December 6, 2021, 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 28, 2022, 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 28, 2022

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS**  
**RETIREE HEALTH INSURANCE CREDIT FUND**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 153,525	0.014082%
City Of Ashley	122,882	0.011271%
City Of Beach	280,528	0.025730%
City Of Belfield	150,983	0.013848%
City of Berthold	63,069	0.005785%
City of Beulah	720,439	0.066080%
City Of Bottineau	545,281	0.050014%
City Of Bowman	775,710	0.071149%
City Of Burlington	362,104	0.033213%
City Of Carrington	669,312	0.061390%
City of Carson	82,045	0.007525%
City Of Cavalier	610,242	0.055972%
City Of Cooperstown	123,531	0.011330%
City Of Crosby	186,531	0.017109%
City Of Devils Lake	2,237,291	0.205208%
City of Dickinson	6,831,216	0.626569%
City of Dodge	45,500	0.004173%
City Of Drayton	49,581	0.004548%
City Of Elgin	31,357	0.002876%
City Of Ellendale	395,572	0.036282%
City Of Emerado	86,642	0.007947%
City Of Fargo	34,421,272	3.157168%
City Of Finley	77,039	0.007066%
City of Garrison	68,626	0.006294%
City Of Glenburn	65,602	0.006017%
City Of Grafton	1,562,172	0.143285%
City Of Grand Forks	24,298,025	2.228650%
City of Grenora	103,376	0.009482%
City Of Gwinner	165,020	0.015136%
City Of Halliday	92,407	0.008476%
City Of Hankinson	267,736	0.024557%
City Of Harvey	490,644	0.045003%
City Of Harwood	159,774	0.014655%
City Of Hatton	40,654	0.003729%
City Of Jamestown	4,877,742	0.447393%
City Of Kenmare	255,701	0.023453%
City Of Killdeer	626,889	0.057499%
City of Kindred	94,120	0.008633%
City Of Kulm	84,115	0.007715%
City of Lakota	129,141	0.011845%

*The accompanying notes are an integral part of the Schedule of Employer Allocations. Columns may not foot due to rounding.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS**  
**RETIREE HEALTH INSURANCE CREDIT FUND**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Lamoure	66,495	0.006099%
City Of Larimore	148,347	0.013607%
City Of Lidgerwood	80,252	0.007361%
City Of Lincoln	606,836	0.055660%
City Of Linton	184,504	0.016923%
City Of Lisbon	444,506	0.040771%
City Of Maddock	94,845	0.008699%
City of Mandan	2,862,304	0.262535%
City Of Mapleton	107,808	0.009888%
City Of Mcville	75,448	0.006920%
City Of Medora	224,051	0.020550%
City Of Michigan	59,682	0.005474%
City of Minot	4,747,412	0.435439%
City Of Minto	95,528	0.008762%
City Of Mohall	165,527	0.015182%
City Of Mott	133,923	0.012284%
City Of Napoleon	168,240	0.015431%
City Of Nече	44,772	0.004107%
City Of New England	105,421	0.009669%
City Of New Rockford	205,866	0.018882%
City Of New Salem	90,176	0.008271%
City of New Town	965,259	0.088535%
City Of Northwood	270,284	0.024791%
City Of Oakes	542,738	0.049781%
City Of Park River	408,471	0.037466%
City Of Pembina	89,296	0.008190%
City Of Powers Lake	111,012	0.010182%
City Of Ray	188,745	0.017312%
City of Regent	52,268	0.004794%
City Of Rhame	52,940	0.004856%
City of Richardton	95,268	0.008738%
City Of Rolla	225,320	0.020667%
City Of Rugby	446,364	0.040941%
City Of Stanley	781,498	0.071680%
City Of Surrey	224,098	0.020555%
City Of Thompson	191,285	0.017545%
City Of Tioga	861,011	0.078973%
City Of Towner	70,160	0.006435%
City Of Underwood	52,386	0.004805%
City of Velva	197,830	0.018145%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City Of Wahpeton	2,549,632	0.233856%
City Of Walhalla	181,076	0.016609%
City Of Watford City	3,998,361	0.366735%
City Of West Fargo	12,267,498	1.125192%
City Of Westhope	112,080	0.010280%
City Of Williston	21,620,054	1.983022%
City Of Wilton	91,238	0.008368%
City of Wishek	226,983	0.020819%
Adams County	685,358	0.062862%
Barnes County	3,108,287	0.285097%
Benson County	1,351,979	0.124005%
Billings County	5,297,396	0.485885%
Bottineau County	3,186,782	0.292296%
Bowman County	1,202,956	0.110337%
Burke County	1,578,572	0.144789%
Burleigh County	15,282,554	1.401738%
Cass County	22,585,851	2.071606%
Cavalier County	3,273,530	0.300253%
Dickey County	1,279,425	0.117351%
Divide County	1,804,438	0.165506%
Dunn County	5,478,029	0.502453%
Eddy County	698,740	0.064089%
Emmons County	2,049,562	0.187989%
Foster County	949,695	0.087107%
Golden Valley County	831,543	0.076270%
Grand Forks County	13,621,678	1.249400%
Grant County	982,758	0.090140%
Griggs County	692,414	0.063509%
Hettinger County	978,074	0.089710%
Lamoure County	1,393,099	0.127777%
Logan County	521,877	0.047867%
Mchenry County	1,059,696	0.097197%
Mcintosh County	797,236	0.073124%
Mckenzie County	10,726,790	0.983876%
Mclean County	4,788,289	0.439189%
Mercer County	3,508,645	0.321818%
Morton County	7,262,949	0.666168%
Mountrail County	6,926,611	0.635319%
Nelson County	1,400,941	0.128496%
Oliver County	770,038	0.070629%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Pembina County	2,129,385	0.195310%
Pierce County	1,869,629	0.171485%
Ramsey County	4,286,147	0.393132%
Ransom County	1,628,524	0.149371%
Renville County	1,137,646	0.104347%
Richland County	6,319,026	0.579590%
Rolette County	1,767,027	0.162074%
Sargent County	734,938	0.067410%
Sheridan County	640,733	0.058769%
Slope County	1,047,591	0.096087%
Stark County	5,127,483	0.470300%
Steele County	866,083	0.079438%
Stutsman County	6,841,508	0.627513%
Towner County	1,362,780	0.124996%
Traill County	2,958,372	0.271346%
Walsh County	2,636,924	0.241862%
Ward County	13,175,759	1.208499%
Wells County	2,144,167	0.196666%
Williams County	16,583,674	1.521078%
Cavalier County Health Dist	113,976	0.010454%
Central Valley Health Unit	995,107	0.091273%
City-County Health District	605,821	0.055567%
Custer Health Unit	1,279,443	0.117352%
Dickey County Health District	253,975	0.023295%
Emmons County Public Health	240,790	0.022086%
First District Health Unit	2,068,717	0.189746%
Garrison Diversion Conservancy District	2,044,168	0.187494%
Kidder County District Health Unit	69,278	0.006354%
Lake Region District Health Unit	909,957	0.083463%
McIntosh District Health Unit	133,104	0.012208%
Nelson-Griggs District Health Unit	165,623	0.015191%
Rolette County Public Health	464,157	0.042573%
Sargent County District Health Unit	122,310	0.011218%
Southwestern District Health Unit	1,302,748	0.119490%
Traill District Health Unit	187,248	0.017175%
Upper Missouri Health Unit	1,126,785	0.103350%
Walsh County Health District	426,188	0.039091%
Wells County Dist Health Unit	224,628	0.020603%
Agassiz Water Users District	92,701	0.008503%
Barnes County Soil Conservation District	77,959	0.007151%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Bismarck Rural Fire Protection	748,609	0.068663%
Bowman City Park Board	63,080	0.005786%
Burleigh County Council On Aging	687,298	0.063040%
Burleigh County Soil Conservation District	168,631	0.015467%
Carnegie Regional Library	73,425	0.006735%
Cass County Soil Conservation District	219,890	0.020169%
Cass County Water Resource District	218,646	0.020055%
Cavalier County Job Development Authority	50,364	0.004619%
Central Plains Water District	261,008	0.023940%
City Of Bottineau Park Board	119,766	0.010985%
Consolidated Waste Ltd	124,237	0.011395%
Crosby Park District	48,996	0.004494%
Devils Lake Park Board	355,740	0.032629%
Dunseith Community Nursing Home	599,458	0.054983%
Fargo Park District	4,049,209	0.371399%
Grafton Park District	160,983	0.014766%
Grand Forks County Water Resource District	113,050	0.010369%
Grand Forks Park District	1,865,039	0.171064%
Grand Forks Public Library	781,680	0.071697%
Grand Forks-E Grand Forks Metropolitan Planning	259,122	0.023767%
Greater Ramsey Water District	398,714	0.036571%
Griggs County Public Library	45,151	0.004141%
James River Soil Conservation District	61,467	0.005638%
James River Valley Library System	403,348	0.036996%
Jamestown Parks And Recreation District	618,522	0.056732%
Jamestown Regional Airport	224,938	0.020632%
Lake Metigoshe Recreation Service District	129,474	0.011876%
Logan County Soil Conservation District	74,099	0.006796%
Mercer County Soil Conservation District	88,028	0.008074%
Minot Park District	1,085,559	0.099569%
Minot Rural Fire Department	143,251	0.013139%
North Central Soil Conservation District	39,760	0.003647%
North Dakota Firefighters Association	185,836	0.017045%
Park District - City of New Rockford	48,720	0.004469%
R & T Water Supply Commerce Authority	404,706	0.037120%
Ramsey County Housing Authority	118,902	0.010906%
Ramsey County Soil Conservation District	44,014	0.004037%
Ransom County Soil Cons Dist	67,100	0.006155%
Rolette County Soil Conservation District	38,894	0.003567%
Southeast Region Career & Technology Center	104,787	0.009611%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Southeast Water Users District	478,327	0.043873%
Southwest Water Authority	2,432,240	0.223089%
Stutsman County Housing Authority	216,623	0.019869%
Traill County Job Development Authority	102,456	0.009397%
Traill County Water Resource District	60,299	0.005531%
Tri-Cities Joint Job Development Authority	151,159	0.013865%
Valley City Park District	336,341	0.030850%
Wahpeton Park Board	415,581	0.038118%
Walsh County Housing Authority	30,120	0.002763%
Walsh County Water Resource District	37,317	0.003423%
Ward County Water Resource District	37,367	0.003427%
Watford City Park District	996,334	0.091385%
West Fargo Park District	1,300,902	0.119321%
Western & Central Stark Soil Conservation District	118,560	0.010874%
Western Area Water Supply Authority	575,445	0.052781%
Williams County Soil Conservation District	107,209	0.009833%
Williston Housing Authority	191,613	0.017575%
Anamoose Public School District #14	195,972	0.017975%
Apple Creek Elementary School	41,134	0.003773%
Beach Public School District #3	730,430	0.066996%
Belcourt School District #7	5,402,895	0.495561%
Belfield Public School #13	322,243	0.029557%
Beulah Public School #27	970,542	0.089019%
Billings County School District	310,807	0.028508%
Bismarck Public Schools	25,261,935	2.317061%
Bottineau Public School	1,356,428	0.124414%
Bowman County School District #1	644,383	0.059104%
Burke Central School	178,644	0.016385%
Burleigh County Special Education Unit	66,727	0.006120%
Carrington School District #49	442,550	0.040591%
Cavalier Public Schools	450,493	0.041320%
Center Stanton Public School	175,320	0.016081%
Central Cass Public School District #7	1,295,237	0.118801%
Central Regional Education Association	481,599	0.044173%
Dakota Prairie Public School	615,433	0.056448%
Devils Lake Public School	2,839,918	0.260481%
Dickinson Public Schools	6,315,779	0.579292%
Divide County School Dist #1	659,691	0.060508%
Drake Public School District	225,027	0.020640%
Drayton Public School #19	402,418	0.036910%

*The accompanying notes are an integral part of the Schedule of Employer Allocations. Columns may not foot due to rounding.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS**  
**RETIREE HEALTH INSURANCE CREDIT FUND**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Dunseith School District #1	1,567,960	0.143816%
East Central Special Education Unit	343,250	0.031483%
Elgin/New Leipzig Public School	18,499	0.001697%
Ellendale Public School District #40	331,363	0.030393%
Enderlin Area School District #24	465,022	0.042652%
Fairmount Public School	103,565	0.009499%
Fargo Public Schools	22,272,110	2.042830%
Fort Totten School District # 30	406,613	0.037295%
Garrison Public School District #51	595,450	0.054616%
Glen Ullin Public School #48	212,154	0.019459%
Glenburn School District	299,352	0.027457%
Grafton Public School District #3	1,159,480	0.106349%
Great Northwest Education Cooperative	144,324	0.013238%
Halliday Public School	100,551	0.009223%
Harvey Public School Dist #38	665,476	0.061038%
Hazen Public School District #3	623,299	0.057170%
Hillsboro Public School	427,330	0.039195%
James River Multidistrict Special Education Unit	501,578	0.046005%
Jamestown Public School District #1	2,889,887	0.265065%
Kenmare Public School District #28	306,065	0.028073%
Killdeer Public School #16	770,796	0.070699%
Kindred Public School District #2	558,072	0.051187%
Kulm Public School District #7	237,926	0.021823%
Lake Region Special Education Unit	516,477	0.047372%
Lakota Public School District # 66	243,605	0.022344%
Lamoure School District #8	469,865	0.043097%
Larimore Public School District #44	518,917	0.047596%
Leeds Public School District 6	196,785	0.018049%
Lewis & Clark Public Schools	726,457	0.066632%
Lidgerwood Public School	354,886	0.032551%
Linton Public School District #36	481,580	0.044171%
Lisbon Public School	813,421	0.074608%
Lonetree Special Education Unit	17,016	0.001561%
Mandan Public School District #1	7,249,862	0.664968%
Mandaree Public School #36	874,410	0.080202%
Manvel Public School	309,934	0.028428%
Maple Valley School District	251,389	0.023058%
Mapleton Public School	76,125	0.006982%
Max Public School	309,032	0.028345%
Mcclusky Public Schools	106,607	0.009778%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Mckenzie Cty Public School #1	2,116,473	0.194126%
Medina Public School District #3	273,942	0.025126%
Midkota School	278,007	0.025499%
Midway Public School District #128	440,015	0.040359%
Milnor Public School District #2	345,713	0.031709%
Minot Public School District #1	16,775,594	1.538681%
Minto Public School District #20	349,279	0.032036%
Mohall Lansford Sherwood School	429,253	0.039372%
Mott/Regent School Dist #1	416,982	0.038246%
Mt Pleasant School Dist #4	518,181	0.047528%
Napoleon Public School District #2	266,889	0.024479%
New Public School #8	630,338	0.057816%
New Rockford Sheyenne Public School	309,935	0.028428%
New Salem Almont School District #49	501,997	0.046044%
New Town Public School District	1,400,591	0.128464%
Newburg United Public School	218,235	0.020017%
North Border School District # 100	577,226	0.052944%
North Sargent School District #3	376,746	0.034556%
North Valley Career & Technology Center	164,339	0.015073%
Northern Cass School District # 97	695,121	0.063757%
Northern Plains Special Ed Unit	138,572	0.012710%
Oakes Public Schools	511,427	0.046909%
Oberon Public School #16	106,945	0.009809%
Oliver-Mercer Special Education Unit	324,701	0.029782%
Park River Area School District	592,592	0.054353%
Peace Garden Special Services	363,381	0.033330%
Pembina Special Education Cooperative	83,048	0.007617%
Pingree-Buchanan School District	220,339	0.020210%
Richland School District # 44	423,263	0.038822%
Rolette Public School	239,689	0.021985%
Rugby Public School District #5	755,239	0.069272%
Rural Cass Special Education Unit	230,914	0.021180%
Sargent Central Public School District #6	236,689	0.021709%
Sawyer Public School	176,872	0.016223%
Sheyenne Valley Career And Tech Center	154,444	0.014166%
Sheyenne Valley Special Education Unit	686,287	0.062947%
Solen Public School Dist #3	583,873	0.053554%
Souris Valley Special Services	429,222	0.039369%
South Central Prairie Special Education Unit	131,974	0.012105%
South East Education Cooperative	830,211	0.076148%

*The accompanying notes are an integral part of the Schedule of Employer Allocations. Columns may not foot due to rounding.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS**  
**RETIREE HEALTH INSURANCE CREDIT FUND**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
South Heart Public School District #9	495,578	0.045455%
South Prairie School District #70	666,117	0.061097%
St John School District #3	785,064	0.072007%
Stanley Community Public School District # 2	1,276,957	0.117124%
Surrey Schools	463,981	0.042557%
Sw Special Education Unit	84,401	0.007741%
Tgu School District #60	1,809,785	0.165996%
Thompson Public School	412,345	0.037821%
Tioga Public School District #15	992,514	0.091035%
Turtle Lake Mercer School District #72	419,073	0.038438%
Underwood School District #8	389,119	0.035691%
United Public School District # 7	983,570	0.090214%
Valley City Public School	782,156	0.071740%
Velva Public School	416,903	0.038239%
Wahpeton Public School District 37	1,265,734	0.116095%
Warwick Public School	602,222	0.055237%
Washburn Public School	383,085	0.035137%
West Fargo Public School #6	16,529,033	1.516066%
West River Student Services	165,952	0.015221%
Westhope Public School #17	260,540	0.023897%
White Shield School Dist #85	1,063,289	0.097526%
Williston Public School #1	7,522,768	0.689999%
Wilmac Multidistrict Special Education Unit	1,036,856	0.095102%
Wilton Public School District	408,013	0.037424%
Yellowstone School District # 14	242,248	0.022219%
Zeeland Public Schools	110,180	0.010106%
Attorney General's Office	15,318,225	1.405009%
Bank Of North Dakota	11,203,431	1.027595%
Beef Commission	147,312	0.013512%
Bismarck State College	4,238,219	0.388735%
Board Of Medical Examiners	261,957	0.024027%
Board Of Pharmacy	271,596	0.024911%
Central Services	1,354,486	0.124235%
Department Of Transportation	55,759,002	5.114295%
Dickinson State University	2,005,043	0.183905%
Education Standards & Practice	519,060	0.047609%
Electrical Board	1,725,880	0.158300%
Housing Finance Agency	2,506,682	0.229916%
Information Technology Dept	27,143,812	2.489669%
Insurance Department	2,251,128	0.206477%

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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, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Job Service North Dakota	8,671,300	0.795344%
Lake Region State College	1,542,872	0.141514%
Land Department	1,786,875	0.163895%
Legislative Council	3,125,558	0.286681%
Mayville State University	2,494,508	0.228800%
Mill & Elevator Association	8,385,470	0.769127%
Minot State University	4,991,726	0.457848%
ND Board Of Nursing	710,791	0.065195%
ND Public Employees Retirement System	2,066,748	0.189565%
ND Soybean Council	332,218	0.030472%
ND St College Of Science	4,739,352	0.434700%
ND State Board Of Accountancy	108,175	0.009922%
ND State Board Of Cosmetology	106,983	0.009813%
ND State Plumbing Board	411,120	0.037709%
ND System Information Technology Services	2,147,912	0.197010%
ND University System Office	1,011,048	0.092735%
North Dakota State University	28,958,465	2.656112%
Office Of Management & Budget	3,206,570	0.294111%
Public Finance Authority	172,908	0.015859%
Real Estate Commission	193,133	0.017714%
Retirement & Investment Office	1,441,997	0.132262%
Rough Rider Industries	1,513,294	0.138801%
State Auditor's Office	3,036,657	0.278527%
State Board Of Law Examiners	333,288	0.030570%
State Fair Association	864,347	0.079279%
University Of North Dakota	35,653,280	3.270170%
Valley City State University	1,801,603	0.165246%
Williston State College	752,544	0.069024%
Workforce Safety & Insurance	15,030,271	1.378598%
Adjutant General ND National Guard	11,069,584	1.015318%
Aeronautics Commission	416,434	0.038196%
Career & Technical Education	1,781,263	0.163380%
Commission On Legal Counsel For Indigents	2,143,500	0.196605%
Department Of Commerce	3,289,309	0.301700%
Department Of Corrections And Rehabilitation	6,970,516	0.639346%
Department Of Corrections Transitional Services	2,203,094	0.202071%
Department Of Financial Institutions	1,890,834	0.173430%
Department Of Human Services	73,013,927	6.696942%
Dept Of Agriculture	3,804,931	0.348994%
Facility Management	1,593,339	0.146143%

*The accompanying notes are an integral part of the Schedule of Employer Allocations. Columns may not foot due to rounding.*

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS**  
**RETIREE HEALTH INSURANCE CREDIT FUND**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 2021**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Field Services Division	7,484,267	0.686468%
Game & Fish Department	11,039,369	1.012547%
Governor's Office	1,143,994	0.104929%
Highway Patrol	13,305,264	1.220378%
Historical Society	3,926,265	0.360123%
Indian Affairs Commission	119,988	0.011005%
Industrial Commission	6,894,536	0.632377%
James River Correctional Ctr	7,785,120	0.714062%
Juvenile Services - DOCR	1,602,171	0.146953%
Life Skills and Transition Center	10,519,428	0.964857%
Mental Health	8,913,577	0.817566%
Milk Marketing Board	70,300	0.006448%
ND Barley Council	152,004	0.013942%
ND Corn Utilization Council	155,796	0.014290%
ND Council On The Arts	354,826	0.032545%
ND Department Of Health	11,743,953	1.077172%
ND Department Of Labor	568,638	0.052156%
ND Oilseed Council	34,602	0.003174%
ND Securities Department	567,159	0.052021%
ND State Library	1,050,403	0.096344%
ND Supreme Court	25,702,015	2.357425%
ND Veterans Home	4,040,431	0.370594%
ND Wheat Commission	474,492	0.043521%
ND Youth Correctional Center	2,573,302	0.236027%
North Dakota State Hospital	14,642,245	1.343008%
Office Of Administrative Hearings	345,498	0.031690%
Parks & Recreation Department	3,266,097	0.299571%
Protection & Advocacy Project	1,665,590	0.152770%
Public Instruction	4,569,309	0.419104%
Public Service Commission	2,906,772	0.266613%
Racing Commission	134,412	0.012328%
School For The Blind	758,724	0.069591%
SCHOOL FOR THE DEAF	1,326,333	0.121653%
Secretary Of State	1,418,545	0.130111%
State Penitentiary	9,982,994	0.915654%
State Seed Department	1,549,345	0.142108%
State Treasurer's Office	368,627	0.033811%
Tax Department	5,623,564	0.515801%
Veterans Affairs Department	385,175	0.035329%
Water Commission	5,737,216	0.526226%
<b>Total:</b>	<b>\$ 1,090,257,798</b>	<b>100.000000%</b>

*The accompanying notes are an integral part of the Schedule of Employer Allocations. 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, 2021**

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 Alexander	\$ 7,832	\$ 449	\$ 1,213	\$ -	\$ 3,663	\$ 5,325	\$ 215	\$ -	\$ 2,683	\$ 834	\$ 3,732	\$ 1,043	\$ 861	\$ 1,904
City of Ashley	6,269	360	971	-	993	2,324	172	-	2,148	924	3,244	1,316	51	887
City of Beach	14,310	821	2,216	-	5,988	9,025	392	-	4,903	2,256	7,551	1,904	732	2,636
City of Belfield	7,702	441	1,193	-	-	1,634	211	-	2,639	11,572	14,422	1,027	(3,070)	(2,043)
City of Berthold	3,217	184	498	-	284	966	88	-	1,102	1,324	2,514	427	(287)	140
City of Beulah	36,752	2,110	5,691	-	29,504	37,305	1,007	-	12,592	-	13,599	4,894	7,931	12,825
City of Bottineau	27,816	1,597	4,308	-	18,438	24,343	762	-	9,531	206	10,499	3,703	5,218	8,921
City of Bowman	39,571	2,273	6,128	-	6,757	15,158	1,085	-	13,558	6,204	20,847	5,268	(88)	5,180
City of Burlington	18,472	1,060	2,861	-	6,184	10,102	506	-	6,329	2,675	9,510	2,460	633	3,293
City of Carrington	34,143	1,951	5,287	-	9,194	16,442	936	-	11,698	6,429	19,063	4,546	800	5,346
City of Carson	4,185	241	648	-	458	1,347	115	-	1,434	4	1,553	558	107	665
City of Cavalier	31,130	1,787	4,821	-	3,902	10,510	853	-	10,666	2,369	13,888	4,144	547	4,691
City of Cooperstown	6,301	361	976	-	12	1,349	173	-	2,159	2,133	4,465	839	(544)	295
City of Crosby	9,516	546	1,474	-	2,410	4,430	261	-	3,260	1,685	5,206	1,266	156	1,422
City of Devils Lake	114,131	6,554	17,674	-	19,613	43,841	3,128	-	39,104	-	42,232	15,195	5,361	20,556
City of Dickinson	348,481	20,014	53,966	-	250,479	324,459	9,552	-	119,398	-	128,950	46,393	61,128	107,521
City of Dodge	2,321	134	359	-	391	884	64	-	795	-	859	309	107	416
City of Drayton	2,529	146	392	-	24	562	69	-	867	9,273	10,209	335	(2,337)	(2,002)
City of Elgin	1,600	91	248	-	232	571	44	-	548	1,952	2,544	213	(395)	(162)
City of Ellendale	20,179	1,159	3,125	-	16	4,300	553	-	6,914	2,736	10,203	2,687	(721)	1,966
City of Emerado	4,420	254	684	-	1,166	2,104	121	-	1,514	894	2,529	589	101	690
City of Fargo	1,755,931	100,841	271,925	-	151,512	524,278	48,130	-	601,625	8,432	658,187	233,768	37,244	271,012
City of Fessenden	-	-	-	-	77	-	-	-	-	1,448	1,448	-	(375)	(375)
City of Finley	3,930	225	609	-	136	970	108	-	1,346	597	2,051	523	(156)	367
City of Garrison	3,501	202	542	-	2,619	3,363	96	-	1,199	-	1,295	465	701	1,166
City of Glenburn	3,346	193	518	-	231	942	92	-	1,147	19	1,258	444	51	495
City of Grafon	79,691	4,576	12,341	-	2,934	19,851	2,184	-	27,304	1,253	30,741	10,610	527	11,137
City of Grand Forks	1,239,515	71,185	191,952	-	129,402	392,539	33,975	-	424,688	40,650	499,313	165,017	16,887	181,904
City of Granville	-	-	-	-	1,835	-	-	-	-	-	-	-	(223)	(223)
City of Grenora	5,274	302	817	-	5,191	6,310	145	-	1,807	2,896	2,896	704	625	1,529
City of Gwinner	8,418	482	1,304	-	833	2,619	231	-	2,884	292	3,407	1,121	112	1,233
City of Halliday	4,714	271	730	-	369	1,360	129	-	1,615	1,287	3,011	628	(243)	385
City of Hankinson	13,658	785	2,115	-	3,090	5,990	374	-	4,680	410	5,464	1,819	628	2,447
City of Harvey	25,029	1,438	3,876	-	1,503	6,817	686	-	8,576	5,000	14,262	3,332	(726)	2,606
City of Harwood	8,151	469	1,262	-	755	2,486	223	-	2,793	281	3,297	1,086	98	1,184
City of Hatton	2,074	120	321	-	623	1,064	57	-	711	1,763	2,531	275	(214)	61
City of Jamestown	248,828	14,288	38,534	-	4,125	56,947	6,820	-	85,254	12,976	105,050	33,126	(2,877)	30,249
City of Kenmare	13,044	749	2,020	-	3,533	6,302	358	-	4,469	3,849	8,676	1,737	(198)	1,539
City of Killdeer	31,979	1,838	4,952	-	2,155	8,945	877	-	10,957	14,904	26,738	4,256	(2,977)	1,279
City of Kindred	4,801	276	744	-	3,665	4,685	132	-	1,645	-	1,777	638	995	1,633

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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 Kulm	4,291	248	664	-	561	1,473	118	-	1,470	35	1,623	570	164	734
City of Lakota	6,588	378	1,020	-	671	2,069	181	-	2,257	3,824	6,262	878	(692)	186
City Of Lamoure	3,392	194	525	-	333	1,052	93	-	1,162	3,929	5,184	453	(991)	(538)
City Of Larimore	7,568	434	1,172	-	2,603	4,209	207	-	2,593	1,263	4,063	1,007	325	1,332
City Of Lidgerwood	4,094	236	634	-	416	1,286	112	-	1,403	30	1,545	544	91	635
City Of Lincoln	30,957	1,777	4,794	-	6,807	13,378	849	-	10,606	1,587	13,042	4,123	1,159	5,282
City Of Linton	9,412	541	1,458	-	1,041	3,040	258	-	3,225	3,035	6,518	1,252	(621)	631
City Of Lisbon	22,676	1,303	3,512	-	949	5,764	622	-	7,769	367	8,758	3,019	109	3,128
City Of Maddock	4,836	279	749	-	234	1,262	133	-	1,658	1,641	3,432	643	(333)	310
City of Mandan	146,015	8,385	22,612	-	40,955	71,952	4,002	-	50,028	364	54,394	19,439	9,516	28,955
City Of Mapleton	5,499	315	852	-	1,910	3,077	151	-	1,884	3,226	5,261	733	(392)	341
City Of McClusky	-	-	-	-	-	-	-	-	-	1,736	1,736	-	(407)	(407)
City Of McVieille	3,849	221	596	-	547	1,364	105	-	1,319	1,915	3,339	513	(376)	137
City Of Medora	11,429	656	1,770	-	1,083	3,509	313	-	3,916	2,795	7,024	1,520	(518)	1,002
City Of Michigan	3,044	175	471	-	378	1,024	83	-	1,043	336	1,462	405	24	429
City Of Minot	242,179	13,908	37,504	-	184,467	235,879	6,638	-	82,977	8,416	98,031	32,241	45,625	77,866
City Of Minto	4,873	280	755	-	1,231	2,266	134	-	1,670	532	2,336	650	127	777
City Of Mohall	8,444	485	1,308	-	2,259	4,052	231	-	2,893	1,860	4,984	1,123	32	1,155
City Of Mott	6,832	393	1,058	-	996	2,447	167	-	2,341	295	2,823	908	137	1,045
City Of Napoleon	8,582	493	1,329	-	3,476	5,298	235	-	2,941	56	3,232	1,142	1,047	2,189
City Of Nesche	2,284	132	354	-	148	634	63	-	783	21	867	304	30	334
City Of New England	5,378	310	833	-	453	1,596	147	-	1,843	281	2,271	716	30	746
City Of New Leipzig	-	-	-	-	480	480	-	-	-	1,980	1,980	-	(349)	(349)
City Of New Rockford	10,502	604	1,626	-	233	2,463	288	-	3,598	350	4,236	1,399	(24)	1,375
City Of New Salem	4,600	265	712	-	1,016	1,993	126	-	1,576	2,454	4,156	611	(417)	194
City of New Town	49,241	2,829	7,625	-	8,458	18,912	1,350	-	16,871	7,026	25,247	6,557	447	7,004
City Of Northwood	13,788	792	2,135	-	2,686	5,613	378	-	4,724	1,667	6,769	1,836	227	2,063
City Of Oakes	27,687	1,590	4,288	-	250	6,128	759	-	9,486	2,346	12,591	3,687	(490)	3,197
City Of Park River	20,838	1,195	3,227	-	437	4,859	671	-	7,139	2,891	10,601	2,775	(568)	2,207
City Of Pembina	4,555	262	705	-	544	1,511	125	-	1,561	512	2,198	608	(21)	587
City Of Powers Lake	5,663	325	877	-	457	1,659	155	-	1,940	1,707	3,802	754	(350)	404
City Of Ray	9,628	553	1,491	-	993	3,037	264	-	3,299	1,200	4,763	1,282	(128)	1,154
City of Regent	2,666	152	413	-	895	1,460	73	-	914	684	1,681	356	33	389
City Of Rhame	2,701	155	418	-	494	1,067	74	-	925	518	1,517	359	18	377
City of Richardson	4,860	278	753	-	3,614	4,645	133	-	1,665	-	1,798	648	987	1,635
City Of Rolla	11,494	659	1,780	-	4,148	6,587	315	-	3,938	10,032	14,285	1,532	(1,094)	438
City Of Rugby	22,770	1,309	3,526	-	2,097	6,932	624	-	7,802	8,026	16,462	3,031	(1,274)	1,757
City Of Sherwood	-	-	-	-	231	231	-	-	-	1,902	1,902	-	(379)	(379)
City Of Stanley	39,866	2,289	6,174	-	4,636	13,099	1,093	-	13,659	2,603	17,355	5,306	784	6,090
City Of Surrey	11,432	657	1,770	-	4,775	7,202	313	-	3,917	12,490	16,720	1,521	(1,737)	(216)

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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	9,758	561	1,511	-	899	2,971	267	-	3,343	51	3,661	1,297	200	1,497
City Of Tioga	43,923	2,522	6,802	-	7,351	16,675	1,204	-	15,049	6,898	23,151	5,849	216	6,065
City Of Towner	3,579	205	554	-	1,355	2,114	98	-	1,226	1,332	2,656	478	91	569
City Of Underwood	2,672	153	414	-	355	922	73	-	916	1,778	2,767	355	(341)	14
City Of Velva	10,092	581	1,563	-	5,825	7,969	277	-	3,458	2,895	6,630	1,344	539	1,883
City Of Wahpeton	130,064	7,470	20,142	-	17,553	45,165	3,565	-	44,563	2,335	50,463	17,315	4,168	21,483
City Of Walhalla	9,237	531	1,431	-	1,606	3,568	253	-	3,165	4,555	7,973	1,229	(737)	492
City Of Watford City	203,968	11,713	31,587	-	80,221	123,521	5,591	-	69,884	33,181	108,656	27,155	9,606	36,761
City Of West Fargo	625,801	35,939	96,912	-	206,635	339,486	17,153	-	214,415	16,091	247,659	83,312	46,192	129,504
City Of Westhope	5,717	329	885	-	-	1,214	157	-	1,959	2,674	4,790	760	(633)	127
City Of Williston	1,102,803	63,339	170,797	-	199,583	433,719	30,231	-	377,881	-	408,112	146,830	52,229	199,059
City Of Wilton	4,654	268	721	-	108	1,097	128	-	1,595	3,291	5,014	619	(796)	1,177
City Of Wishek	11,579	666	1,793	-	1,041	3,500	317	-	3,967	1,596	5,880	1,541	(88)	1,453
Adams County	34,962	2,008	5,414	-	2,509	9,931	958	-	11,979	22,570	35,507	4,655	(5,077)	(422)
Barnes County	158,563	9,106	24,555	-	2,299	35,960	4,346	-	54,328	38,154	96,828	21,109	(9,432)	11,677
Benson County	68,968	3,960	10,690	-	1,450	16,090	1,890	-	23,630	26,327	51,947	9,183	(6,338)	2,245
Billings County	270,236	15,518	41,849	-	112,474	169,841	7,407	-	92,589	117,746	177,446	36,977	26,764	62,741
Bottineau County	162,567	9,335	25,175	-	7,863	42,373	4,456	-	55,699	10,537	70,832	21,643	(318)	21,325
Bowman County	61,366	3,526	9,503	-	1,196	14,225	1,682	-	21,026	22,691	45,399	8,167	(6,009)	2,158
Burke County	80,528	4,624	12,471	-	10,090	27,185	2,207	-	27,591	9,301	39,099	10,722	(293)	10,429
Burleigh County	779,609	44,772	120,731	-	28,979	194,482	21,369	-	267,113	64,223	352,705	103,793	(8,744)	95,049
Cass County	1,152,171	66,168	178,426	-	26,505	271,099	31,581	-	394,762	84,294	510,627	153,389	(15,268)	138,121
Cavalier County	166,993	9,590	25,861	-	48,880	84,331	4,577	-	57,216	850	62,643	22,233	12,947	35,180
Dickey County	65,267	3,750	10,107	-	7,836	21,693	1,769	-	22,362	24,286	48,437	8,687	(4,529)	4,158
Divide County	92,050	5,287	14,255	-	414	19,956	2,523	-	31,539	30,543	64,605	12,254	(7,781)	4,473
Dunn County	279,451	16,050	43,276	-	36,318	95,644	7,660	-	95,747	8,947	112,354	37,203	6,159	43,362
Eddy County	35,645	2,048	5,520	-	945	8,513	977	-	12,213	8,589	21,779	4,744	(1,870)	2,874
Emmons County	104,554	6,005	16,191	-	26,969	49,165	2,866	-	35,823	3,691	42,380	13,920	6,294	20,214
Foster County	48,447	2,793	7,592	-	2,459	12,744	1,328	-	16,599	10,548	28,475	6,450	(1,884)	4,566
Golden Valley County	42,419	2,437	6,569	-	33,568	42,574	1,163	-	14,534	15,697	5,646	9,072	14,718	14,718
Grand Forks County	694,882	39,907	107,610	-	4,582	152,099	19,047	-	238,084	62,407	319,538	92,510	(14,921)	77,589
Grant County	50,133	2,878	7,764	-	3,229	13,871	1,374	-	17,177	7,913	26,464	6,675	(1,536)	5,139
Griggs County	35,322	2,029	5,470	-	1,126	8,625	968	-	12,102	8,012	21,082	4,703	(1,920)	2,783
Hettinger County	49,894	2,866	7,727	-	7,013	17,606	1,368	-	17,095	12,996	31,459	6,644	(1,987)	4,657
Lamoure County	71,066	4,081	11,005	-	2,023	17,109	1,948	-	24,349	16,011	42,308	9,462	(3,461)	6,001
Logan County	26,622	1,528	4,123	-	843	6,494	730	-	9,121	10,265	20,116	3,545	(2,566)	979
McHenry County	54,058	3,105	8,372	-	3,350	14,827	1,482	-	18,522	15,515	35,519	7,195	(3,009)	4,186
McIntosh County	40,670	2,336	6,298	-	-	6,634	1,115	-	13,934	11,587	28,636	5,415	(3,025)	2,390
Mckenzie County	547,205	31,425	84,741	-	6,891	123,057	14,999	-	187,486	68,890	271,375	72,849	(17,666)	55,183
McLean County	244,265	14,027	37,827	-	5,707	57,561	6,695	-	83,691	15,103	105,489	32,522	(2,585)	29,937

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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 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
Mercer County	178,986	10,279	27,718	-	7,577	45,574	4,906	-	61,325	11,496	77,727	23,828	(402)	23,426
Morton County	370,505	21,278	5,447	-	16,859	95,514	10,156	-	126,944	26,630	163,730	49,327	(3,778)	45,549
Mountrail County	353,347	20,291	54,720	-	31,283	106,294	9,685	-	121,065	17,537	148,287	47,041	4,249	51,290
Nelson County	71,466	4,105	11,067	-	1,604	16,776	1,959	-	24,486	8,383	34,828	9,514	(1,644)	7,870
Oliver County	39,282	2,257	6,083	-	2,107	10,447	1,077	-	13,459	2,336	16,872	5,228	24	5,252
Pembina County	108,626	6,238	16,822	-	1,073	24,133	2,977	-	37,218	30,428	70,623	14,461	(7,731)	6,730
Pierce County	95,375	5,477	14,770	-	206	20,453	2,614	-	32,678	17,353	52,645	12,696	(4,296)	8,400
Ramsay County	218,649	12,557	33,860	-	43,102	89,519	5,993	-	74,915	15,749	96,657	29,109	7,965	37,074
Ransom County	63,076	4,771	12,865	-	9,661	27,297	2,277	-	28,464	5,340	36,081	11,061	831	11,932
Renville County	58,035	3,333	8,987	-	3,090	15,410	1,591	-	19,884	9,568	31,043	7,728	(1,861)	5,767
Richland County	322,352	18,513	49,920	-	26,049	94,482	8,836	-	110,446	4,729	124,011	42,913	6,160	49,073
Rolette County	90,141	5,178	13,959	-	252	19,389	2,471	-	30,885	45,319	78,675	11,999	(12,333)	(334)
Sargent County	37,492	2,154	5,806	-	30,551	38,511	1,028	-	12,846	3,995	17,869	4,993	6,129	11,122
Sheridan County	32,686	1,877	5,062	-	2,899	9,838	896	-	11,199	2,852	14,947	4,352	71	4,423
Slope County	53,441	3,069	8,276	-	21,132	32,477	1,465	-	18,310	5,966	25,741	7,113	4,387	11,500
Stark County	261,568	15,023	40,507	-	555	56,085	7,170	-	89,620	83,737	180,527	34,821	(22,579)	12,242
Steele County	44,181	2,537	6,842	-	2,087	11,436	1,211	-	15,138	6,579	22,928	5,882	(978)	4,904
Stutsman County	349,006	20,045	54,047	-	18,141	92,233	9,566	-	119,578	3,446	132,590	46,462	4,158	50,620
Towner County	69,519	3,993	10,766	-	8,392	23,151	1,906	-	23,819	257	25,982	9,255	1,879	11,234
Trail County	150,915	8,666	23,371	-	9,201	41,238	4,137	-	51,707	14,579	70,423	20,092	(1,591)	18,501
Walsh County	134,517	7,726	20,831	-	5,825	34,382	3,687	-	46,089	34,120	83,896	17,908	(7,823)	9,985
Ward County	672,134	38,602	104,087	-	19,349	162,038	18,423	-	230,290	44,003	292,716	89,480	(5,815)	83,665
Wells County	109,380	6,280	16,939	-	22,967	46,186	2,998	-	37,476	1,999	42,473	14,563	5,099	19,662
Williams County	845,982	48,584	131,010	-	81,193	260,787	23,189	-	289,854	-	313,043	112,626	20,587	133,213
Cavalier County Health Dist	5,814	334	900	-	299	1,533	159	-	1,992	17	2,168	773	67	840
Central Valley Health Unit	50,764	2,916	7,861	-	1,618	12,395	1,391	-	17,393	7,416	26,202	6,759	(1,792)	4,967
City-County Health District	30,905	1,775	4,786	-	3,964	10,525	847	-	10,589	2,049	13,485	4,116	723	4,839
Custer Health Unit	65,268	3,748	10,107	-	-	13,855	1,769	-	22,362	5,444	29,595	8,690	(1,339)	7,351
Dickey County Health District	12,856	743	2,006	-	3,707	6,456	355	-	4,439	1,037	5,831	1,726	697	2,423
Emmons County Public Health	12,284	707	1,902	-	2,889	5,498	337	-	4,209	151	4,697	1,634	643	2,277
First District Health Unit	105,632	6,061	16,343	-	514	22,918	2,893	-	36,158	12,746	51,797	14,050	(3,447)	10,603
Garrison Diversion Conservancy District	104,279	5,989	16,149	-	13,453	35,591	2,858	-	35,729	2,583	41,170	13,882	2,463	16,345
Kidder County District Health Unit	3,634	203	547	-	1,000	1,750	97	-	1,211	17	1,325	472	272	744
Lake Region District Health Unit	46,420	2,665	7,189	-	3,847	13,701	1,272	-	15,905	12	17,189	6,180	1,050	7,230
McIntosh District Health Unit	6,790	390	1,051	-	3,316	4,757	186	-	2,326	4	2,516	905	807	1,712
Nelson-Griggs District Health Unit	8,449	486	1,308	-	986	2,780	232	-	2,895	13	3,140	1,127	243	1,370
Rolette County Public Health	23,678	1,360	3,667	-	1,460	6,487	649	-	8,113	120	8,882	3,152	352	3,504
Sargent County District Health Unit	6,239	359	966	-	1,257	2,582	171	-	2,138	1,231	3,540	830	70	900
Southwestern District Health Unit	66,457	3,817	10,292	-	4,251	18,360	1,822	-	22,770	3,652	28,244	8,847	108	8,955
Towner County Public Health Unit	-	-	-	-	2,447	2,447	-	-	-	7,285	7,285	-	(1,041)	(1,041)

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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	9,552	549	1,479	-	808	2,836	262	-	3,273	11	3,546	1,273	188	1,461
Upper Missouri Health Unit	57,480	3,302	8,901	-	4,426	16,629	1,576	-	19,694	942	22,212	7,652	1,027	8,679
Walsh County Health District	21,741	1,249	3,367	-	7,171	11,787	596	-	7,449	360	8,405	2,893	1,738	4,631
Wells County Dist Health Unit	11,459	658	1,775	-	2,830	5,263	314	-	3,926	1,902	6,142	1,525	175	1,700
Agassiz Water Users District	4,729	272	732	-	4,319	5,323	130	-	1,620	-	1,750	631	1,084	1,715
Barnes County Soil Conservation District	3,977	230	616	-	249	1,095	109	-	1,363	74	1,546	529	64	593
Bismarck Rural Fire Protection	38,188	2,193	5,914	-	7,271	15,378	1,047	-	13,084	886	15,017	5,085	1,411	6,496
Bottineau County Water Resource District	-	-	-	-	379	-	-	-	-	-	-	-	89	89
Bowman City Park Board	3,218	185	498	-	1,442	2,125	88	-	1,103	2,851	4,042	429	(236)	193
Burleigh County Council On Aging	35,061	2,012	5,430	-	2,379	9,821	961	-	12,013	1,260	14,234	4,669	325	4,994
Burleigh County Soil Conservation District	8,602	494	1,332	-	1,714	3,540	236	-	2,947	1,826	5,009	1,143	(14)	1,129
Carnegie Regional Library	3,746	215	590	-	1,025	1,820	103	-	1,283	528	1,914	500	103	603
Cass County Soil Conservation District	11,217	644	1,737	-	1,288	3,669	307	-	3,843	890	5,040	1,491	107	1,598
Cass County Water Resource District	11,154	641	1,727	-	905	3,273	306	-	3,822	1,953	6,081	1,485	(320)	1,165
Cavalier County Job Development Authority	2,569	147	398	-	145	690	70	-	880	43	993	342	24	366
Central Plains Water District	13,315	765	2,062	-	2,707	5,534	365	-	4,562	15	4,942	1,772	697	2,469
City Of Bottineau Park Board	6,110	350	946	-	4,497	5,793	167	-	2,093	905	3,165	814	1,099	1,913
Consolidated Waste Ltd	6,338	365	981	-	1,344	2,690	174	-	2,171	2,467	4,812	843	(206)	637
Crosby Park District	2,499	142	387	-	1,930	2,459	69	-	856	2,166	3,091	333	(85)	248
Devils Lake Basin Joint Water Resource Board	-	-	-	-	1,617	-	-	-	-	-	-	-	443	443
Devils Lake Park Board	18,147	1,043	2,810	-	1,404	5,257	497	-	6,218	9,398	2,683	2,415	(292)	2,123
Dunseith Community Nursing Home	30,580	1,754	4,736	-	1,893	8,383	838	-	10,477	15,514	26,829	4,072	(3,344)	728
Emmons County Soil Conservation District	-	-	-	-	683	683	-	-	-	863	863	-	4	4
Fargo Park District	206,562	11,863	31,988	-	34,108	77,959	5,662	-	70,773	1,267	77,702	27,497	8,223	35,720
Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grafton Park District	8,212	471	1,272	-	3,222	4,965	225	-	2,814	2,803	5,842	1,092	(19)	1,073
Grand Forks County Water Resource District	5,767	331	893	-	3,120	4,344	158	-	1,976	33	2,167	768	753	1,521
Grand Forks Park District	95,141	5,463	14,734	-	7,453	27,690	2,608	-	32,598	1,563	36,769	12,667	1,626	14,292
Grand Forks Public Library	39,876	2,269	6,175	-	9,244	17,708	1,083	-	13,662	3,696	18,451	5,310	1,238	6,548
Grand Forks-E Grand Forks Metropolitan Planning	13,219	758	2,047	-	562	3,367	382	-	4,529	3,528	8,419	1,761	(847)	914
Greater Ramsey Water District	20,340	1,167	3,150	-	3,468	7,785	558	-	6,968	723	8,260	2,710	606	3,316
Griggs County Public Library	2,303	133	357	-	547	1,037	63	-	789	636	1,488	305	(2)	303
James River Soil Conservation District	3,136	179	486	-	181	846	86	-	1,074	15	1,175	419	44	463
James River Valley Library System	20,576	1,182	3,186	-	3,814	8,182	564	-	7,050	-	7,614	2,738	996	3,734
Jamestown Parks And Recreation District	31,553	1,812	4,886	-	13,021	19,719	865	-	10,811	6,199	17,875	4,202	2,225	6,427
Jamestown Regional Airport	11,475	660	1,777	-	3,017	5,454	315	-	3,932	11	4,258	1,527	715	2,242
Lake Metigoshe Recreation Service District	6,605	380	1,023	-	1,403	-	181	-	2,263	1,259	3,703	878	(357)	521
Logan County Soil Conservation District	3,780	217	585	-	2,826	3,628	104	-	1,295	-	1,399	503	669	1,172
McIntosh County Housing Authority	-	-	-	-	-	-	-	-	-	1,405	1,405	-	(385)	-
Mercer County Soil Conservation District	4,491	258	695	-	2,012	2,965	123	-	1,539	85	1,747	601	571	1,172

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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 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 Park District	55,378	3,180	8,576	-	41,314	53,070	1,518	-	18,974	-	20,492	7,374	10,664	18,038
Minot Rural Fire Department	7,308	419	1,132	-	643	2,194	200	-	2,504	1,229	3,933	973	(114)	859
North Central Soil Conservation District	2,028	118	314	-	1,096	1,528	56	-	695	2,821	3,572	271	(405)	(134)
North Dakota Firefighters Association	9,480	544	1,468	-	2,447	4,459	260	-	3,248	-	3,508	1,263	675	1,938
Park District - City of New Rockford	2,486	143	385	-	2,021	2,549	68	-	852	181	1,101	333	428	761
R & T Water Supply Commerce Authority	20,645	1,186	3,197	-	643	5,026	566	-	7,074	3,723	11,363	2,748	(893)	1,855
Ramsey County Housing Authority	6,066	347	939	-	1,490	2,776	166	-	2,078	6,490	8,734	809	(1,145)	(336)
Ramsey County Soil Conservation District	2,245	129	348	-	2,201	2,678	62	-	769	1,300	2,131	299	276	575
Ramsey County Water Resource District	-	-	-	-	32	32	-	-	-	1,560	1,560	-	(354)	(354)
Ransom County Soil Cons Dist	3,423	197	530	-	1,275	2,002	94	-	1,173	695	1,962	456	107	563
Roulette County Soil Conservation District	1,984	114	307	-	259	690	54	-	680	72	806	265	42	307
Southeast Region Career & Technology Center	5,345	306	828	-	1,319	2,453	147	-	1,831	1,167	3,145	713	54	767
Southeast Water Users District	24,401	1,400	3,779	-	1,991	7,170	669	-	8,360	3,351	12,380	3,248	(653)	2,595
Southwest Water Authority	124,076	7,124	19,215	-	-	26,339	3,401	-	42,511	20,603	66,515	16,518	(5,199)	11,319
Stutsman County Housing Authority	11,051	634	1,711	-	3,345	5,690	303	-	3,786	182	4,271	1,473	781	2,254
Traill County Job Development Authority	5,226	300	809	-	4,826	5,935	143	-	1,791	-	1,934	696	1,122	1,818
Traill County Water Resource District	3,076	177	476	-	380	1,033	84	-	1,054	75	1,213	410	89	499
Traill Rural Water District	-	-	-	-	688	688	-	-	-	4,307	4,307	-	(810)	(810)
Tri-Cities Joint Job Development Authority	7,711	441	1,194	-	1,739	3,374	211	-	2,642	807	3,660	1,029	169	1,198
Valley City Park District	17,158	985	2,657	-	13,610	17,252	470	-	5,879	2,069	8,418	2,285	2,868	5,153
Wahpeton Park Board	21,200	1,218	3,283	-	908	5,409	581	-	7,264	7,556	15,401	2,821	(1,760)	1,061
Walsh County Housing Authority	1,537	89	238	-	68	395	42	-	527	76	645	204	(5)	199
Walsh County Water Resource District	1,904	108	295	-	151	554	52	-	652	814	1,518	254	(152)	102
Ward County Water Resource District	1,906	109	295	-	123	527	52	-	653	35	740	254	19	273
Watford City Park District	50,826	2,918	7,871	-	21,724	32,513	1,393	-	17,414	-	18,807	6,766	5,828	12,594
West Fargo Park District	66,363	3,812	10,277	-	7,203	21,292	1,819	-	22,738	203	24,760	8,834	1,808	10,642
Western & Central Stark Soil Conservation District	6,048	347	937	-	686	1,970	166	-	2,072	-	2,238	805	166	971
Western Area Water Supply Authority	29,355	1,696	4,546	-	3,229	9,461	805	-	10,058	16,478	27,341	3,910	(3,536)	374
Williams County Soil Conservation District	5,469	314	847	-	3,562	4,743	150	-	1,874	2,130	4,154	728	367	1,095
Williston Housing Authority	9,775	560	1,514	-	1,343	3,417	268	-	3,349	4,549	8,165	1,302	(656)	646
Williston Rural Fire Protection District #1	-	-	744	-	744	744	-	-	2,792	2,792	2,792	-	(437)	(437)
Anamoose Public School District #14	9,997	574	1,548	-	2,116	4,238	274	-	3,425	451	4,160	1,331	408	1,739
Apple Creek Elementary School	2,098	121	325	-	426	872	58	-	719	43	820	279	108	387
Beach Public School District #3	37,261	2,140	5,770	-	2,177	10,087	1,021	-	12,767	4,358	18,146	4,960	(700)	4,260
Belcourt School District #7	275,618	15,829	42,682	-	17,048	75,559	7,555	-	94,433	12,745	114,733	36,694	711	37,405
Bellevue Public School #13	16,439	943	2,546	-	3,504	6,993	451	-	5,832	6,289	12,372	2,189	(503)	1,686
Beulah Public School #27	49,510	2,843	7,667	-	3,537	14,047	1,357	-	16,963	6,181	24,501	6,591	(450)	6,141
Billings County School District	15,855	912	2,455	-	523	3,890	435	-	5,432	3,330	9,197	2,109	(779)	1,330
Bismarck Public Schools	1,288,687	74,008	199,567	-	74,350	347,925	35,323	-	441,535	76,703	553,561	171,565	1,590	173,155
Bottineau Public School	69,196	3,974	10,716	-	1,619	16,309	1,897	-	23,708	5,609	31,214	9,212	(1,350)	7,882

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
Bowman County School District #1	32,872	1,888	5,091	-	1,266	8,245	901	-	11,263	5,504	17,668	4,376	(1,030)	3,346
Burke Central School	9,113	523	1,411	-	1,464	3,398	250	-	3,122	2,005	5,377	1,213	(195)	1,018
Burleigh County Special Education Unit	3,404	195	527	-	609	1,331	93	-	1,166	47	1,306	454	143	597
Carrington School District #49	22,576	1,297	3,496	-	2,699	7,492	619	-	7,735	4,301	12,655	3,006	(321)	2,685
Cavalier Public Schools	22,981	1,320	3,559	-	4,725	9,604	630	-	7,874	3,464	11,968	3,058	142	3,200
Center Stanton Public School	8,944	513	1,385	-	568	2,466	245	-	3,064	5,600	8,909	1,190	(1,152)	38
Central Cass Public School District #7	66,074	3,795	10,232	-	11,616	25,643	1,811	-	22,639	77	24,527	8,797	2,978	11,775
Central Regional Education Association	24,568	1,410	3,805	-	23,334	28,549	673	-	8,418	2,815	11,906	3,272	5,738	9,010
Dakota Prairie Public School	31,395	1,804	4,862	-	4,997	11,663	861	-	10,757	5,373	16,991	4,180	(40)	4,140
Devils Lake Public School	144,872	8,320	22,435	-	2,204	32,959	3,971	-	49,637	9,493	63,101	19,287	(2,271)	17,016
Dickinson Public Schools	322,187	18,502	49,894	-	62,032	130,428	8,831	-	110,389	59,926	179,146	42,895	1,518	44,413
Divide County School Dist #1	33,653	1,931	5,212	-	3,156	10,299	922	-	11,530	5,076	17,528	4,481	(363)	4,118
Drake Public School District	11,479	659	1,778	-	1,835	4,272	315	-	3,933	2,672	6,920	1,528	(148)	1,380
Drayton Public School #19	20,528	1,179	3,179	-	6,920	11,278	563	-	7,034	1,664	9,261	2,735	1,501	4,236
Dunseith School District #1	79,987	4,593	12,387	-	6,814	23,794	2,192	-	27,405	9,374	38,971	10,647	(907)	9,740
East Central Special Education Unit	17,510	1,005	2,712	-	993	4,710	480	-	5,999	7,062	13,541	2,331	(1,552)	779
Elgin/New Leipzig Public School	944	55	146	-	957	1,158	26	-	323	-	349	124	222	346
Ellendale Public School District #40	16,904	971	2,618	-	438	4,027	463	-	5,792	6,753	13,008	2,249	(1,468)	781
Enderlin Area School District #24	23,722	1,363	3,674	-	1,893	6,930	650	-	8,128	5,245	14,023	3,158	(971)	2,187
Fairmount Public School	5,283	303	818	-	4,417	5,538	145	-	1,810	510	2,465	703	903	1,606
Fargo Public Schools	1,136,167	65,249	175,948	-	59,974	301,171	31,143	-	389,278	94,746	515,167	151,258	(6,315)	144,943
Fort Totten School District # 30	20,742	1,192	3,212	-	2,358	6,762	569	-	7,107	4,020	11,696	2,762	(396)	2,366
Garrison Public School District #51	30,376	1,744	4,704	-	1,235	7,683	833	-	10,408	1,626	12,867	4,045	(20)	4,025
Glen Ullin Public School #48	10,823	621	1,676	-	437	2,734	297	-	3,708	3,431	7,436	1,442	(747)	695
Grafton School District	15,271	877	2,365	-	1,394	4,636	419	-	5,232	8,666	14,317	2,033	(1,625)	408
Grafton Public School District #3	59,148	3,397	9,160	-	-	12,557	1,621	-	20,266	18,011	39,898	7,873	(4,780)	3,093
Great Northwest Education Cooperative	7,363	424	1,140	-	690	2,254	202	-	2,523	1,554	4,279	982	(260)	722
Halliday Public School	5,130	296	794	-	5,023	6,113	141	-	1,758	3,686	5,585	683	305	988
Harvey Public School Dist #38	33,948	1,949	5,257	-	1,778	8,984	931	-	11,631	3,352	15,914	4,520	(441)	4,079
Hazen Public School District #3	31,796	1,826	4,924	-	4,733	11,483	872	-	10,894	4,092	15,858	4,232	406	4,638
Hillsboro Public School	21,799	1,251	3,376	-	761	5,388	598	-	7,469	7,958	16,025	2,903	(1,757)	1,145
James River Multidistrict Special Education Unit	25,587	1,469	3,962	-	6,631	12,062	701	-	8,767	4,440	13,908	3,408	760	4,168
Jamestown Public School District #1	147,422	8,469	22,530	-	10,746	42,042	4,041	-	50,510	26,056	80,607	19,627	(2,955)	16,672
Kenmare Public School District #28	15,613	897	2,418	-	-	3,315	428	-	5,350	8,588	14,366	2,079	(2,269)	(190)
Killdeer Public School #16	39,321	2,258	6,089	-	13,960	22,307	1,078	-	13,472	10,786	25,336	5,236	1,063	6,299
Kindred Public School District #2	28,469	1,634	4,409	-	6,249	12,292	780	-	9,754	-	10,534	3,791	1,716	5,507
Kulm Public School District #7	12,137	697	1,880	-	174	2,751	333	-	4,159	4,555	9,047	1,616	(1,061)	555
Lake Region Special Education Unit	26,347	1,513	4,080	-	4,055	9,648	722	-	9,027	5,922	15,671	3,508	(662)	2,846
Lakota Public School District # 66	12,427	714	1,924	-	50	2,688	341	-	4,258	2,941	7,540	1,654	(752)	902
Lamoure School District #8	23,969	1,376	3,712	-	5,238	10,326	657	-	8,212	3,763	12,632	3,190	634	3,824

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
Larimore Public School District #44	26,472	1,522	4,099	-	1,236	6,857	726	-	9,070	3,281	13,077	3,525	(578)	2,947
Leeds Public School District 6	10,038	575	1,555	-	4,487	6,617	275	-	3,439	4,688	8,402	1,337	138	1,475
Lewis & Clark Public Schools	37,059	2,129	5,739	-	12,877	20,745	1,016	-	12,697	608	14,321	4,933	3,109	8,042
Lidgerwood Public School	18,104	1,040	2,804	-	2,450	6,294	496	-	6,203	2,499	9,198	2,410	(4)	2,406
Linton Public School District #36	24,567	1,410	3,804	-	2,162	7,376	673	-	8,417	2,801	11,891	3,271	(214)	3,057
Lisbon Public School	41,495	2,382	6,426	-	6,541	15,349	1,137	-	14,217	1,656	17,010	5,526	1,351	6,877
Lonetree Special Education Unit	868	51	134	-	27	212	24	-	297	2,665	2,986	114	(698)	(584)
Mandan Public School District #1	369,837	21,239	57,273	-	32,744	111,256	10,137	-	126,715	40,094	176,946	49,238	(1,151)	48,087
Mandaree Public School #36	44,606	2,562	6,908	-	20,387	29,857	1,223	-	15,283	6,806	23,312	5,937	4,548	10,485
Manvel Public School	15,811	908	2,448	-	5,646	9,002	433	-	5,417	2,682	5,517	2,106	844	2,950
Maple Valley School District	12,824	737	1,986	-	344	3,067	352	-	4,394	2,031	6,777	1,707	(448)	1,259
Mapleton Public School	3,883	222	601	-	255	1,078	106	-	1,330	1,719	3,155	517	(357)	160
Max Public School	15,765	905	2,441	-	713	4,059	432	-	5,401	2,438	8,271	2,099	(458)	1,641
Mcclusky Public Schools	5,438	313	842	-	1,597	2,752	149	-	1,863	3,684	5,696	721	(496)	225
Mckenzie Cty Public School #1	107,968	6,200	16,720	-	15,936	38,856	2,959	-	36,992	31,955	71,906	14,374	(2,891)	11,483
Medina Public School District #3	13,974	803	2,164	-	1,952	4,919	383	-	4,788	49	5,220	1,859	529	2,388
Midkota School	14,182	816	2,196	-	4,002	7,014	389	-	4,859	824	6,072	1,888	838	2,726
Midway Public School District #128	22,447	1,288	3,476	-	2,713	7,477	615	-	7,691	6,053	14,359	2,990	(750)	2,240
Milnor Public School District #2	17,636	1,011	2,731	-	523	4,265	483	-	6,042	2,832	9,357	2,350	(605)	1,745
Minot Public School District #1	855,773	49,147	132,526	-	27,935	209,608	23,457	-	293,209	58,014	374,680	113,928	(7,763)	106,165
Minto Public School District #20	17,818	1,025	2,759	-	1,142	4,926	468	-	6,105	2,432	9,025	2,371	(395)	1,976
Mohall Lansford Sherwood School	21,898	1,258	3,391	-	2,880	7,529	600	-	7,503	756	8,859	2,915	538	3,453
Mott/Regent School Dist #1	21,271	1,221	3,294	-	4,885	9,400	583	-	7,288	6,526	14,397	2,832	(645)	2,187
Mt Pleasant Public School District #4	26,434	1,518	4,094	-	5,429	11,041	725	-	9,057	55	9,837	3,520	1,374	4,894
Napoleon Public School District #2	13,615	783	2,108	-	5,014	7,905	373	-	4,665	5,976	11,014	1,813	(117)	1,696
New Public School #8	32,156	1,845	4,980	-	4,120	10,945	881	-	11,017	8,270	20,168	4,282	(750)	3,532
New Rockford Shenyenne Public School	15,811	908	2,448	-	3,574	6,930	433	-	5,417	5,200	11,050	2,103	(336)	1,767
New Salem Almont School District #49	25,608	1,471	3,968	-	2,201	6,638	702	-	8,774	3,074	12,550	3,409	(184)	3,225
New Town Public School District	71,448	4,103	11,065	-	8,975	24,143	1,958	-	24,480	25,912	52,350	9,510	(3,897)	5,613
Newburg United Public School	11,133	638	1,724	-	1,109	3,471	305	-	3,814	2,094	6,213	1,482	(238)	1,244
North Border School District # 100	29,446	1,691	4,560	-	2,127	8,378	807	-	10,089	6,639	17,535	3,920	(969)	2,951
North Sargent School District #3	19,219	1,105	2,976	-	686	4,767	527	-	6,585	1,280	8,392	2,560	(142)	2,418
North Valley Career & Technology Center	8,383	481	1,258	-	1,743	3,522	230	-	2,872	2,611	5,713	1,115	(310)	805
Northern Cass School District # 97	35,460	2,037	5,491	-	9,498	17,026	972	-	12,149	4,929	18,050	4,721	1,589	6,314
Northern Plains Special Ed Unit	7,069	406	1,095	-	-	1,501	194	-	2,422	1,839	4,455	941	(513)	428
Oakes Public Schools	26,090	1,498	4,040	-	1,663	7,201	715	-	8,936	6,393	16,047	3,474	(1,461)	2,013
Oberon Public School #16	5,455	313	845	-	5,579	6,737	150	-	1,869	-	2,019	726	1,364	2,090
Oliver-Mercer Special Education Unit	16,564	952	2,565	-	3,387	6,904	454	-	5,675	5,397	11,526	2,205	(264)	1,941
Park River Area School District	30,220	1,737	4,681	-	1,427	7,845	829	-	10,357	1,561	12,747	4,025	(22)	4,003
Peace Garden Special Services	18,537	1,064	2,871	-	1,811	5,746	508	-	6,351	1,637	8,496	2,468	(11)	2,457

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
Pembina Special Education Cooperative	4,236	243	656	-	3,586	4,485	116	-	1,451	-	1,567	564	954	1,518
Pingree-Buchanan School District	11,240	645	1,741	-	5,606	7,992	308	-	3,851	6,361	10,520	1,498	(547)	951
Richland School District # 44	21,592	1,241	3,344	-	2,388	6,973	592	-	7,398	755	8,745	2,874	402	3,276
Rolette Public School	12,227	702	1,894	-	1,244	3,840	335	-	4,189	3,497	8,021	1,626	(535)	1,091
Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	-	1,125	1,125	-	(306)	(306)
Rugby Public School District #5	38,527	2,212	5,966	-	6,363	14,541	1,056	-	13,200	2,909	17,165	5,130	969	6,099
Rural Cass Special Education Unit	11,780	677	1,824	-	-	2,501	323	-	4,036	1,454	5,813	1,568	(379)	1,189
Sargent Central Public School District #6	12,074	694	1,870	-	11,614	14,178	331	-	4,137	2,795	7,263	1,607	1,981	3,588
Sawyer Public School	9,023	518	1,397	-	1,041	2,956	247	-	3,091	1,036	4,374	1,202	2	1,204
Sheyenne Valley Career And Tech Center	7,879	452	1,220	-	1,701	3,373	216	-	2,699	8	2,923	1,050	440	1,490
Sheyenne Valley Special Education Unit	35,009	2,011	5,422	-	7,390	14,823	960	-	11,995	2,424	15,379	4,660	1,427	6,087
Solen Public School Dist #3	29,785	1,709	4,613	-	5,693	12,015	816	-	10,205	-	11,021	3,965	1,473	5,438
Souris Valley Special Services	21,896	1,257	3,391	-	6,451	11,099	600	-	7,502	2,078	10,180	2,915	1,093	4,008
South Central Prairie Special Education Unit	6,732	386	1,043	-	5,531	6,960	185	-	2,307	-	2,492	897	1,491	2,388
South East Education Cooperative	42,351	2,432	6,559	-	16,605	25,596	1,161	-	14,511	-	15,672	5,638	4,131	9,769
South Heart Public School District #9	25,281	1,452	3,915	-	8,539	13,906	693	-	8,662	61	9,416	3,367	2,099	5,466
South Prairie School District #70	33,980	1,952	5,262	-	3,028	10,242	931	-	11,643	1,650	14,224	4,523	252	4,775
St John School District #3	40,048	2,300	6,202	-	4,145	12,647	1,098	-	13,722	2,821	17,641	5,332	155	5,487
Stanley Community Public School District # 2	65,141	3,741	10,088	-	10,412	24,241	1,786	-	22,319	15,255	39,360	8,673	(583)	8,090
Surrey Schools	23,669	1,360	3,665	-	407	5,025	649	-	8,110	6,964	15,723	3,151	(1,838)	1,313
Sw Special Education Unit	4,305	247	667	-	1,321	1,321	118	-	1,475	875	2,468	572	(149)	423
Tgu School District #60	92,322	5,302	14,297	-	4,764	24,363	2,531	-	31,632	5,270	39,433	12,291	(394)	11,897
Thompson Public School	21,035	1,208	3,258	-	5,059	9,525	577	-	7,207	2,133	9,917	2,801	645	3,446
Tioga Public School District #15	50,631	2,907	7,841	-	12,460	23,208	1,388	-	17,347	2,051	20,796	6,740	2,786	9,506
Turtle Lake Mercer School District #72	21,378	1,228	3,311	-	4,064	8,603	586	-	7,325	2,534	10,445	2,847	537	3,384
Underwood School District #8	19,850	1,139	3,074	-	3,809	8,022	544	-	6,801	1,285	8,630	2,643	783	3,426
United Public School District # 7	50,175	2,851	7,770	-	1,954	12,605	1,375	-	17,191	5,066	23,632	6,682	(916)	5,766
Valley City Public School	39,900	2,291	6,179	-	-	8,470	1,094	-	13,671	14,263	29,028	5,313	(3,502)	1,811
Velva Public School	21,267	1,221	3,294	-	1,644	6,159	563	-	7,287	1,288	8,917	2,830	132	2,962
Walhpeton Public School District 37	64,569	3,708	9,999	-	4,776	18,483	1,770	-	22,123	13,023	36,916	8,597	(1,869)	6,728
Warwick Public School	30,721	1,764	4,758	-	14,313	20,835	842	-	10,526	11,173	22,541	4,088	1,055	5,143
Washburn Public School	19,542	1,124	3,026	-	1,012	5,162	536	-	6,696	3,026	10,258	2,600	(560)	2,040
West Fargo Public School #6	843,195	48,424	130,578	-	68,749	247,751	23,112	-	288,899	109,935	421,946	112,255	(8,268)	103,987
West River Student Services	8,466	486	1,311	-	3,048	4,845	232	-	2,900	1,406	1,129	4,538	326	1,455
Westhope Public School #17	13,291	763	2,058	-	2,162	4,983	364	-	4,554	2,932	7,850	1,770	(148)	1,622
White Shield School Dist #85	54,241	3,116	8,400	-	1,819	13,335	1,487	-	18,584	4,500	24,571	7,219	(824)	6,295
Williston Public School #1	383,759	22,039	59,429	-	86,557	168,025	10,519	-	131,485	72,978	214,982	51,090	5,144	56,234
Wilmac Multidistrict Special Education Unit	52,893	3,038	8,191	-	15,081	26,310	1,450	-	18,122	5,717	25,289	7,041	2,716	9,767
Wilton Public School District	20,814	1,195	3,223	-	4,380	8,798	571	-	7,131	59	7,761	2,773	1,144	3,917
Yellowstone School District # 14	12,358	710	1,914	-	4,348	6,972	339	-	4,234	1,904	6,477	1,645	735	2,380

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
Zeeland Public Schools	5,621	324	870	-	1,405	2,599	154	-	1,926	58	2,138	748	315	1,063
Attorney General's Office	781,428	44,877	121,013	-	47,977	213,867	21,419	-	267,736	31,480	320,635	104,033	4,276	108,309
Bank Of North Dakota	571,520	32,821	88,506	-	23,335	144,662	15,665	-	195,817	26,982	238,464	76,087	(2,699)	73,388
Beef Commission	7,515	432	1,164	-	136	1,732	206	-	2,575	1,525	4,306	1,000	(321)	679
Bismarck State College	216,204	12,416	33,482	-	5,902	51,800	5,926	-	74,077	17,592	97,595	28,783	(2,478)	26,305
Board Of Medical Examiners	13,363	767	2,069	-	1,679	4,515	366	-	4,579	2,758	7,703	1,780	(116)	1,664
Board Of Pharmacy	13,855	794	2,146	-	1,452	4,392	380	-	4,747	16	5,143	1,845	363	2,208
Central Services	69,096	3,969	10,700	-	6,502	21,171	1,894	-	23,674	6,020	31,588	9,199	(168)	9,031
Department Of Transportation	2,844,432	163,353	440,492	-	62,650	666,495	77,966	-	974,572	273,896	1,326,434	378,679	(54,725)	323,954
Dickinson State University	102,283	5,875	15,840	-	3,776	25,491	2,804	-	35,045	63,823	13,616	13,616	(5,475)	8,141
Education Standards & Practice	26,479	1,519	4,101	-	4,507	10,127	726	-	9,072	548	10,346	3,527	926	4,453
Electrical Board	88,042	5,055	13,634	-	7,304	25,993	2,413	-	30,165	2,954	35,532	11,720	1,035	12,755
Housing Finance Agency	127,873	7,342	19,803	-	9,114	36,259	3,505	-	43,812	14,703	62,020	17,023	(1,920)	15,103
Information Technology Dept	1,384,686	79,520	214,434	-	196,601	490,555	37,954	-	474,427	55,088	567,469	184,346	38,510	222,856
Insurance Department	114,837	6,596	17,784	-	12,805	37,185	3,148	-	39,346	28,293	70,787	15,287	(3,817)	11,470
Job Service North Dakota	442,349	25,402	68,503	-	22,999	116,904	12,125	-	151,559	29,689	193,373	58,893	(2,646)	56,247
Lake Region State College	78,706	4,519	12,189	-	9,954	26,662	2,157	-	26,967	17,221	46,345	10,477	(1,992)	8,485
Land Department	91,154	5,237	14,116	-	14,062	33,415	2,499	-	31,232	18,296	52,027	12,136	(1,501)	10,635
Legislative Council	159,444	9,156	24,692	-	19,186	53,034	4,370	-	54,629	6,936	65,935	21,226	2,941	24,167
Mayville State University	127,252	7,309	19,706	-	848	27,863	3,488	-	43,600	20,347	67,435	16,939	(4,502)	12,437
Mill & Elevator Association	427,768	24,565	66,245	-	73,901	164,711	11,725	-	146,564	-	156,289	56,951	20,641	77,592
Minot State University	254,643	14,626	39,434	-	1,520	55,580	6,980	-	87,247	12,820	107,047	33,899	(2,904)	30,995
ND Board Of Nursing	36,260	2,082	5,615	-	5,047	12,744	994	-	12,423	2,258	15,675	4,829	734	5,563
ND Public Employees Retirement System	105,431	6,055	16,327	-	16,717	39,099	2,890	-	36,123	15,017	54,030	14,037	41	14,078
ND Soybean Council	16,948	974	2,625	-	3,882	7,481	465	-	5,807	6,575	12,847	2,255	(976)	1,279
ND St. College Of Science	241,788	13,885	37,440	-	1,101	52,426	6,627	-	82,636	33,133	122,596	32,186	(8,255)	23,931
ND State Board Of Accountancy	5,518	316	855	-	588	1,759	151	-	1,891	7,027	9,069	735	(1,534)	(799)
ND State Board Of Cosmetology	5,458	314	845	-	1,575	2,734	150	-	1,870	8	2,028	728	400	1,128
ND State Plumbing Board	20,973	1,204	3,248	-	1,278	5,730	575	-	7,186	295	8,056	2,793	218	3,011
ND System Information Technology Services	109,572	6,293	16,968	-	12,861	36,122	3,003	-	37,542	8,252	48,797	14,588	632	15,220
ND University System Office	51,577	2,962	7,987	-	7,070	18,019	1,414	-	17,671	2,255	21,340	6,866	1,465	8,331
North Dakota State University	1,477,257	84,636	228,770	-	3,113	316,719	40,492	-	506,144	167,163	713,799	196,670	(40,692)	155,978
Office Of Management & Budget	163,577	9,394	25,332	-	20,049	54,775	4,484	-	56,045	11,983	72,512	21,779	1,404	23,183
Public Finance Authority	8,820	507	1,366	-	1,393	3,266	242	-	3,022	1,245	4,509	1,174	(16)	1,188
Real Estate Commission	9,852	565	1,528	-	4,313	6,404	270	-	3,376	50	3,696	1,313	1,046	2,359
Retirement & Investment Office	73,561	4,225	11,392	-	7,021	22,638	2,016	-	25,204	10,527	37,747	9,792	(1,257)	8,535
Rough Rider Industries	77,197	4,434	11,955	-	10,084	26,473	2,116	-	26,450	1,974	30,540	10,276	1,999	12,275
State Auditor's Office	154,909	8,897	23,989	-	371	33,257	4,246	-	53,076	30,452	87,774	20,623	(7,896)	12,727
State Board Of Law Examiners	17,002	975	2,633	-	-	3,608	466	-	5,825	7,323	13,614	2,265	(2,081)	184
State Fair Association	44,093	2,532	6,828	-	1,616	10,976	1,209	-	15,107	9,594	25,910	5,871	(2,268)	3,603

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
University Of North Dakota	1,818,780	104,450	281,658	-	23,022	409,130	49,853	-	623,158	163,122	836,133	242,136	(37,305)	204,831
Valley City State University	91,905	5,278	14,233	-	5,066	24,577	2,519	-	31,489	6,170	40,178	12,235	(35)	12,200
Williston State College	38,389	2,204	5,945	-	4,475	12,624	1,052	-	13,153	22,424	36,629	5,109	(4,336)	773
Workforce Safety & Insurance	766,739	44,033	118,738	-	7,122	169,893	21,016	-	262,703	63,237	346,956	102,076	(15,691)	86,385
Adjutant General ND National Guard	564,692	32,430	87,449	-	25,983	145,862	15,478	-	193,477	60,755	269,710	75,177	(10,814)	64,363
Aeronautics Commission	21,244	1,220	3,290	-	4,944	9,454	582	-	7,279	4,617	12,478	2,829	(150)	2,679
Career & Technical Education	90,868	5,218	14,072	-	10,149	29,439	2,491	-	31,133	1,850	35,474	12,098	2,151	14,249
Commission On Legal Counsel For Indigents	109,346	6,280	16,933	-	2,410	25,623	2,997	-	37,465	15,604	56,066	14,557	(3,395)	11,162
Department Of Commerce	167,797	9,636	25,985	-	6,755	42,376	4,599	-	57,491	43,880	105,970	22,338	(11,173)	11,165
Department Of Corrections And Rehabilitation	355,587	20,420	55,067	-	24,540	100,027	9,747	-	121,833	26,865	158,445	47,339	229	47,568
Department Of Corrections Transitional Services	112,386	6,454	17,404	-	14,863	38,721	3,081	-	38,506	7,632	49,219	14,963	1,208	16,171
Department Of Financial Institutions	96,457	5,540	14,937	-	753	21,230	2,644	-	33,049	15,831	51,524	12,843	(4,185)	8,658
Department Of Human Services	3,724,658	213,904	576,804	-	174,775	965,483	102,093	-	1,276,158	46,776	1,425,027	495,865	30,619	526,484
Dept Of Agriculture	194,101	11,147	30,059	-	11,382	52,588	5,320	-	66,504	16,376	88,200	25,839	(1,497)	24,342
Facility Management	81,281	4,668	12,587	-	2,659	19,914	2,228	-	27,849	17,245	47,322	10,821	(3,779)	7,042
Field Services Division	381,795	21,926	59,125	-	26,814	107,865	10,465	-	130,812	16,077	157,354	50,828	1,699	52,527
Game & Fish Department	563,151	32,341	87,210	-	35,821	155,372	15,436	-	192,949	7,552	215,937	74,972	6,165	81,137
Governor's Office	58,359	3,353	9,037	-	4,151	16,541	1,600	-	19,995	4,263	25,888	7,769	(312)	7,457
Highway Patrol	678,741	38,979	105,111	-	55,435	199,525	18,604	-	232,553	22,979	274,136	90,361	8,560	98,921
Historical Society	200,291	11,503	31,017	-	17,453	59,973	5,490	-	68,624	22,087	96,201	26,665	(1,680)	24,985
Indian Affairs Commission	6,121	352	948	-	-	5,410	168	-	2,097	8,579	10,844	814	(614)	-
Industrial Commission	351,711	20,197	54,466	-	17,743	92,406	9,640	-	120,505	28,802	158,947	46,824	(2,908)	43,916
James River Correctional Ctr	397,142	22,807	61,502	-	12,813	97,122	10,886	-	136,070	16,673	163,629	52,872	(1,955)	50,917
Juvenile Services - DOCR	81,731	4,693	12,657	-	757	18,107	2,240	-	28,003	2,723	32,966	10,881	(656)	10,325
Life Skills and Transition Center	536,627	30,818	83,103	-	2,334	116,255	14,709	-	183,862	94,500	293,071	71,443	(23,354)	48,089
Mental Health	454,708	26,113	70,417	-	379,401	475,931	12,464	-	155,794	-	168,258	60,534	102,786	163,320
Milk Marketing Board	3,586	206	555	-	225	986	98	-	1,229	5,782	7,109	477	(1,306)	(829)
ND Barley Council	7,754	446	1,201	-	945	2,592	213	-	2,657	74	2,944	1,032	223	1,255
ND Corn Utilization Council	7,948	457	1,231	-	1,388	3,076	218	-	2,723	3,196	6,127	1,058	(404)	654
ND Council On The Arts	18,101	1,040	2,903	-	2,534	6,377	496	-	6,202	984	7,682	2,410	314	2,724
ND Department Of Health	599,094	34,406	92,776	-	46,812	173,994	16,421	-	205,264	387,619	609,304	79,758	(94,649)	(14,891)
ND Department Of Labor	29,008	1,667	4,492	-	2,469	8,628	795	-	9,939	16,756	27,490	3,861	(3,889)	(28)
ND Ethics Commission	-	-	-	-	1,707	1,707	-	-	-	-	-	-	415	415
ND Olisseed Council	1,765	101	273	-	201	575	48	-	605	2	655	226	52	288
ND Securities Department	28,933	1,660	4,481	-	3,027	9,168	793	-	9,913	6,752	17,458	3,853	(826)	3,027
ND State Library	53,584	3,077	8,298	-	2,450	13,825	1,469	-	18,359	9,062	28,890	7,134	(1,442)	5,692
ND Supreme Court	1,311,136	75,297	203,044	-	3,876	282,217	35,938	-	449,227	36,850	522,015	174,552	(7,683)	166,869
ND Veterans Home	206,114	11,838	31,919	-	-	43,757	5,650	-	70,620	36,601	112,871	27,439	(9,554)	17,885
ND Wheat Commission	24,205	1,391	3,748	-	1,774	6,913	663	-	8,293	518	9,474	3,221	291	3,512
ND Youth Correctional Center	131,272	7,538	20,329	-	9,085	36,952	3,598	-	44,977	38,208	86,783	17,476	(6,803)	10,675

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. 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, 2021**

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
North Dakota State Hospital	746,945	42,896	115,673	-	2,884	161,453	20,474	-	255,921	131,314	407,709	99,441	(32,749)	66,692
Office Of Administrative Hearings	17,625	1,013	2,729	-	334	4,076	483	-	6,039	4,446	10,968	2,347	(964)	1,383
Parks & Recreation Department	166,613	9,568	25,802	-	10,796	46,166	4,567	-	57,086	21,476	83,129	22,183	(3,516)	18,667
Protection & Advocacy Project	84,967	4,880	13,158	-	1,800	19,838	2,329	-	29,112	10,666	42,107	11,312	(2,664)	8,648
Public Instruction	233,094	13,385	36,097	-	39,580	89,062	6,389	-	79,864	46,022	132,275	31,033	(2,328)	28,705
Public Service Commission	148,283	8,515	22,963	-	9,972	41,450	4,064	-	50,805	24,011	78,880	19,741	(3,089)	16,652
Racing Commission	6,856	393	1,062	-	426	1,881	188	-	2,349	408	2,945	913	(5)	908
School For The Blind	38,705	2,222	5,994	-	8,781	16,997	1,061	-	13,261	4,242	18,564	5,153	994	6,147
SCHOOL FOR THE DEAF	67,660	3,887	10,478	-	4,164	18,529	1,855	-	23,182	2,949	27,986	9,006	278	9,284
Secretary Of State	72,364	4,157	11,206	-	385	15,748	1,984	-	24,794	8,181	34,959	9,633	(2,266)	7,367
State Penitentiary	509,262	29,247	78,865	-	12,696	120,808	13,959	-	174,486	43,122	231,567	67,798	(7,995)	59,803
State Seed Department	79,037	4,539	12,240	-	8,279	25,058	2,166	-	27,080	3,392	32,638	10,523	1,420	11,943
State Treasurer's Office	18,805	1,079	2,912	-	1,920	5,911	515	-	6,443	5,588	12,546	2,504	(982)	1,522
Tax Department	286,875	16,473	44,426	-	100	60,999	7,863	-	98,290	51,884	158,037	38,193	(13,498)	24,695
Tobacco Prevention/Control Committee	-	-	-	-	2,424	2,424	-	-	-	-	-	-	1,015	1,015
Veterans Affairs Department	19,649	1,128	3,043	-	3,346	7,517	539	-	6,732	2,303	9,574	2,616	160	2,776
Water Commission	292,673	16,808	45,324	-	9,165	71,297	8,022	-	100,277	22,720	131,019	38,962	(3,251)	35,711
<b>Total</b>	<b>\$ 55,617,283</b>	<b>\$ 3,194,041</b>	<b>\$ 8,612,946</b>	<b>\$ -</b>	<b>\$ 5,162,781</b>	<b>\$ 16,969,768</b>	<b>\$ 1,524,483</b>	<b>\$ -</b>	<b>\$ 19,056,837</b>	<b>\$ 5,145,892</b>	<b>\$ 25,726,212</b>	<b>\$ 7,404,392</b>	<b>\$ (6,949)</b>	<b>\$ 7,397,443</b>

The accompanying notes are an integral part of the Schedule of OPEB Amounts by Employer. Note: Columns may not foot due to rounding.

**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, 2021

**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, 2021 is as follows:

Retired Participants, Receiving Benefits	13,697
Active Participants, Not Receiving Benefits	21,067
	34,764
	34,764

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, 2021**

**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, 2021, 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:

2021	RHIC
Total OPEB Liability	\$ 237,951,735
RHIC Fiduciary Net Position	182,334,446
Net OPEB Liability	\$ 55,617,289

RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	76.63%
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**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, 2021

**NOTE 4 ACTUARIAL ASSUMPTIONS**

The total OPEB liability was determined by an actuarial valuation as of July 1, 2021, using the following actuarial assumptions:

**Inflation** For June 30, 2021, 2.25%

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

**Investment Rate of  
Return** For June 30, 2021, 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, 2021**

**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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large Cap Domestic Equities	5.85%
Small Cap Domestic Equities	6.75%
International Equities	6.25%
Core-Plus Fixed Income	0.50%

**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, 2021 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, 2021, the average of the expected remaining service lives of all employees calculated by our external actuaries was 5.2992 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, 2021**

**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, 2021 to be recognized in OPEB expense in future years is presented below:

<u>Year Ended June 30:</u>	<u>Amount</u>
2022	\$ (1,346,804)
2023	(1,484,010)
2024	(2,326,400)
2025	(3,849,535)
2026	233,416
Thereafter	-
Total	<u><u>\$ (8,773,333)</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>\$ 82,487,616</u>	<u>\$55,617,289</u>	<u>\$32,880,996</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, 2021. The supporting actuarial information is included in the June 30, 2021, 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](http://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, 2021, and the related notes, and have issued a report thereon dated January 28, 2022.

**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 28, 2022