

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2022



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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2022**

INDEPENDENT AUDITORS' REPORT	1
SCHEDULE OF EMPLOYER ALLOCATIONS	4
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER	16
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB AMOUNTS BY EMPLOYER	28
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 <i>GOVERNMENT AUDITING STANDARDS</i>	34



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 Audit of the Schedules

Opinions

We have audited the accompanying schedules 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, 2022, 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, 2022 (specified column totals), included in the accompanying schedules of OPEB amounts by employer of the RHIC, and the related notes.

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, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2022, and our report thereon, dated December 8, 2022, expressed an unmodified opinion on those financial statements.

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit 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 System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Restriction on Use

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 8, 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 the System's 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

CliftonLarsonAllen LLP

Baltimore, Maryland
January 30, 2023

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	173,180	0.016774%
City Of Ashley	129,795	0.012572%
City Of Beach	286,270	0.027728%
City Of Belfield	95,798	0.009279%
City of Berthold	71,012	0.006878%
City of Beulah	758,696	0.073488%
City Of Bottineau	462,498	0.044798%
City Of Bowman	714,844	0.069241%
City Of Burlington	325,982	0.031575%
City Of Carrington	652,854	0.063236%
City of Carson	83,844	0.008121%
City Of Cavalier	659,323	0.063863%
City Of Cooperstown	91,365	0.008850%
City Of Crosby	144,549	0.014001%
City Of Devils Lake	2,076,181	0.201101%
City of Dickinson	7,180,759	0.695537%
City of Dodge	46,694	0.004523%
City Of Drayton	178,407	0.017281%
City Of Elgin	34,385	0.003331%
City Of Ellendale	400,893	0.038831%
City Of Emerado	92,150	0.008926%
City Of Fargo	32,026,452	3.102121%
City Of Finley	100,188	0.009704%
City of Garrison	121,086	0.011729%
City Of Glenburn	27,760	0.002689%
City Of Grafton	1,461,130	0.141527%
City Of Grand Forks	24,273,736	2.351183%
City Of Granville	24,187	0.002343%
City of Grenora	104,064	0.010080%
City Of Gwinner	173,734	0.016828%
City Of Halliday	99,739	0.009661%
City Of Hankinson	211,150	0.020452%
City Of Harvey	437,389	0.042366%
City Of Harwood	99,728	0.009660%
City Of Hatton	46,372	0.004492%
City Of Jamestown	4,932,997	0.477816%
City Of Kenmare	84,583	0.008193%
City Of Killdeer	529,331	0.051272%
City of Kindred	100,820	0.009766%
City Of Kulm	88,572	0.008579%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Lakota	131,212	0.012709%
City Of Lamoure	68,167	0.006603%
City Of Larimore	152,722	0.014793%
City Of Lidgerwood	83,487	0.008087%
City Of Lincoln	573,330	0.055533%
City Of Linton	189,889	0.018393%
City Of Lisbon	445,160	0.043119%
City Of Maddock	101,501	0.009832%
City of Mandan	3,180,214	0.308039%
City Of Mapleton	61,130	0.005921%
City Of Mcville	79,717	0.007721%
City Of Medora	186,705	0.018084%
City Of Michigan	47,732	0.004623%
City of Minot	4,853,448	0.470111%
City Of Minto	37,290	0.003612%
City Of Mohall	169,967	0.016463%
City Of Mott	82,716	0.008012%
City Of Napoleon	170,766	0.016541%
City Of New England	106,942	0.010359%
City Of New Rockford	157,530	0.015259%
City Of New Salem	63,112	0.006113%
City of New Town	617,822	0.059843%
City Of Northwood	246,961	0.023921%
City Of Oakes	504,849	0.048900%
City Of Park River	436,005	0.042232%
City Of Pembina	10,000	0.000969%
City Of Powers Lake	45,600	0.004417%
City Of Ray	194,982	0.018886%
City of Regent	59,546	0.005768%
City Of Rhame	59,371	0.005751%
City of Richardton	39,809	0.003856%
City Of Rolla	270,465	0.026198%
City Of Rugby	382,118	0.037012%
City Of Stanley	749,270	0.072575%
City Of Surrey	279,144	0.027038%
City Of Thompson	207,851	0.020133%
City Of Tioga	852,037	0.082529%
City Of Towner	75,000	0.007265%
City Of Underwood	53,116	0.005145%
City Of Valley City	758,403	0.073460%

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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, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Velva	206,741	0.020025%
City Of Wahpeton	2,364,409	0.229020%
City Of Walhalla	196,793	0.019062%
City Of Watford City	3,780,326	0.366167%
City Of West Fargo	12,282,738	1.189721%
City Of Westhope	112,080	0.010856%
City Of Williston	20,542,313	1.989753%
City Of Wilton	98,165	0.009508%
City of Wishek	199,487	0.019323%
Adams County	719,057	0.069649%
Barnes County	3,378,871	0.327282%
Benson County	1,383,805	0.134037%
Billings County	5,151,691	0.498999%
Bottineau County	2,777,923	0.269073%
Bowman County	1,069,866	0.103629%
Burke County	1,517,981	0.147033%
Burleigh County	14,572,178	1.411479%
Cass County	21,515,164	2.083985%
Cavalier County	3,048,824	0.295313%
Dickey County	1,327,107	0.128545%
Divide County	1,798,941	0.174248%
Dunn County	5,150,159	0.498851%
Eddy County	726,720	0.070391%
Emmons County	2,096,331	0.203053%
Foster County	882,954	0.085524%
Golden Valley County	763,484	0.073952%
Grand Forks County	12,059,358	1.168084%
Grant County	923,324	0.089434%
Griggs County	631,039	0.061123%
Hettinger County	1,028,212	0.099594%
Lamoure County	1,362,755	0.131998%
Logan County	459,299	0.044488%
Mchenry County	818,272	0.079259%
Mcintosh County	655,567	0.063499%
Mckenzie County	10,927,154	1.058417%
Mclean County	4,724,864	0.457656%
Mercer County	3,444,377	0.333627%
Morton County	7,030,917	0.681023%
Mountrail County	6,348,982	0.614970%
Nelson County	1,320,900	0.127944%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Oliver County	809,247	0.078385%
Pembina County	2,021,079	0.195764%
Pierce County	1,869,356	0.181068%
Ramsey County	4,267,737	0.413378%
Ransom County	1,610,382	0.155984%
Renville County	1,107,964	0.107319%
Richland County	5,904,954	0.571961%
Rolette County	1,632,889	0.158164%
Sargent County	672,783	0.065167%
Sheridan County	563,776	0.054608%
Slope County	1,057,602	0.102441%
Stark County	5,208,141	0.504467%
Steele County	851,371	0.082465%
Stutsman County	5,809,020	0.562669%
Towner County	1,146,478	0.111049%
Traill County	3,096,923	0.299972%
Walsh County	2,428,114	0.235190%
Ward County	12,257,418	1.187268%
Wells County	1,913,253	0.185320%
Williams County	15,495,141	1.500878%
Cavalier County Health Dist	124,794	0.012088%
Central Valley Health Unit	989,232	0.095818%
City-County Health District	513,654	0.049753%
Custer Health Unit	1,142,663	0.110680%
Dickey County Health District	254,282	0.024630%
Emmons County Public Health	155,714	0.015083%
First District Health Unit	1,929,460	0.186890%
Garrison Diversion Conservancy District	2,079,999	0.201471%
Kidder County District Health Unit	70,340	0.006813%
Lake Region District Health Unit	963,736	0.093349%
McIntosh District Health Unit	137,481	0.013317%
Nelson-Griggs District Health Unit	90,492	0.008765%
Rolette County Public Health	503,588	0.048778%
Sargent County District Health Unit	123,585	0.011971%
Southwestern District Health Unit	1,325,187	0.128359%
Traill District Health Unit	184,509	0.017872%
Upper Missouri Health Unit	1,192,477	0.115505%
Walsh County Health District	350,615	0.033961%
Wells County Dist Health Unit	150,013	0.014530%
Agassiz Water Users District	96,946	0.009390%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Barnes County Soil Conservation District	72,604	0.007033%
Bismarck Rural Fire Protection	803,113	0.077790%
Bowman City Park Board	116,539	0.011288%
Burleigh County Council On Aging	472,383	0.045756%
Burleigh County Soil Conservation District	127,560	0.012356%
Carnegie Regional Library	72,061	0.006980%
Cass County Soil Conservation District	230,575	0.022334%
Cass County Water Resource District	226,386	0.021928%
Cavalier County Job Development Authority	54,807	0.005309%
Central Plains Water District	273,672	0.026508%
City Of Bottineau Park Board	77,553	0.007512%
Consolidated Waste Ltd	133,802	0.012960%
Devils Lake Park Board	369,750	0.035814%
Dunseith Community Nursing Home	375,209	0.036343%
Eddy County Soil Conservation District	20,800	0.002015%
Fargo Park District	3,834,390	0.371404%
Grafton Park District	203,740	0.019735%
Grand Forks County Water Resource District	111,952	0.010844%
Grand Forks Park District	1,901,620	0.184193%
Grand Forks Public Library	694,827	0.067302%
Grand Forks-E Grand Forks Metropolitan Planning	212,415	0.020575%
Greater Ramsey Water District	419,778	0.040660%
James River Soil Conservation District	27,159	0.002631%
James River Valley Library System	417,679	0.040457%
Jamestown Parks And Recreation District	487,899	0.047258%
Jamestown Regional Airport	235,497	0.022811%
Kindred Park District	16,640	0.001612%
Lake Metigoshe Recreation Service District	138,249	0.013391%
Logan County Soil Conservation District	75,282	0.007292%
Mercer County Soil Conservation District	95,221	0.009223%
Minot Park District	920,588	0.089169%
Minot Rural Fire Department	151,348	0.014660%
Municipal Airport Authority of the City of Fargo	1,219,803	0.118152%
North Central Soil Conservation District	10,000	0.000969%
North Dakota Firefighters Association	192,849	0.018680%
Park District - City of New Rockford	49,309	0.004776%
R & T Water Supply Commerce Authority	409,081	0.039624%
Ramsey County Housing Authority	72,075	0.006981%
Ramsey County Soil Conservation District	46,160	0.004471%
Ramsey County Water Resource District	23,884	0.002313%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Ransom County Soil Cons Dist	105,684	0.010237%
Rolette County Soil Conservation District	40,554	0.003928%
Sheridan County Soil Conservation District	22,960	0.002224%
Southeast Region Career & Technology Center	111,831	0.010832%
Southeast Water Users District	495,878	0.048031%
Southwest Water Authority	2,004,665	0.194174%
Stark County Council on Aging/Elder Care	71,605	0.006936%
Stutsman County Housing Authority	218,488	0.021163%
Tioga Park District	70,979	0.006875%
Trails County Job Development Authority	109,602	0.010616%
Trails County Water Resource District	31,350	0.003037%
Tri-Cities Joint Job Development Authority	151,934	0.014717%
Valley City Park District	363,145	0.035175%
Wahpeton Park Board	356,864	0.034566%
Walsh County Housing Authority	30,420	0.002947%
Walsh County Water Resource District	21,009	0.002035%
Ward County Water Resource District	37,594	0.003641%
Watford City Park District	829,821	0.080377%
West Fargo Park District	1,272,594	0.123265%
Western & Central Stark Soil Conservation District	114,608	0.011101%
Western Area Water Supply Authority	555,491	0.053806%
Williams County Soil Conservation District	114,859	0.011125%
Williston Housing Authority	206,078	0.019961%
Anamoose Public School District #14	213,067	0.020638%
Apple Creek Elementary School	36,564	0.003542%
Beach Public School District #3	772,042	0.074781%
Belcourt School District #7	5,404,602	0.523496%
Belfield Public School #13	353,010	0.034193%
Beulah Public School #27	832,843	0.080670%
Billings County School District	232,175	0.022489%
Bismarck Public Schools	24,394,787	2.362909%
Bottineau Public School	1,287,077	0.124668%
Bowman County School District #1	692,748	0.067100%
Burke Central School	148,976	0.014430%
Burleigh County Special Education Unit	66,986	0.006488%
Carrington School District #49	425,871	0.041250%
Cavalier Public Schools	365,016	0.035356%
Center Stanton Public School	160,652	0.015561%
Central Cass Public School District #7	1,272,937	0.123298%
Central Regional Education Association	391,539	0.037925%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Dakota Prairie Public School	584,670	0.056632%
Devils Lake Public School	2,723,183	0.263771%
Dickinson Public Schools	5,856,896	0.567306%
Divide County School Dist #1	671,958	0.065087%
Drake Public School District	166,548	0.016132%
Drayton Public School #19	400,002	0.038745%
Dunseith School District #1	1,406,753	0.136260%
East Central Special Education Unit	283,413	0.027452%
Elgin/New Leipzig Public School	10,000	0.000969%
Ellendale Public School District #40	312,928	0.030311%
Enderlin Area School District #24	465,074	0.045048%
Fairmount Public School	94,397	0.009143%
Fargo Public Schools	19,860,807	1.923742%
Fort Totten School District # 30	279,292	0.027053%
Garrison Public School District #51	497,485	0.048187%
Glen Ullin Public School #48	127,566	0.012356%
Glenburn School District	280,142	0.027135%
Grafton Public School District #3	1,120,265	0.108510%
Great Northwest Education Cooperative	189,592	0.018364%
Halliday Public School	71,478	0.006923%
Harvey Public School Dist #38	645,731	0.062546%
Hazen Public School District #3	572,229	0.055427%
Hillsboro Public School	408,989	0.039615%
James River Multidistrict Special Education Unit	471,243	0.045645%
Jamestown Public School District #1	2,509,349	0.243059%
Kenmare Public School District #28	341,852	0.033112%
Killdeer Public School #16	562,331	0.054468%
Kindred Public School District #2	424,957	0.041162%
Kulm Public School District #7	234,306	0.022695%
Lake Region Special Education Unit	553,166	0.053580%
Lakota Public School District # 66	157,704	0.015275%
Lamoure School District #8	442,027	0.042815%
Larimore Public School District #44	499,772	0.048409%
Leeds Public School District 6	191,245	0.018524%
Lewis & Clark Public Schools	674,441	0.065327%
Lidgerwood Public School	325,202	0.031499%
Linton Public School District #36	354,737	0.034360%
Lisbon Public School	764,246	0.074026%
Lonetree Special Education Unit	19,152	0.001855%
Mandan Public School District #1	7,158,859	0.693416%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Mandaree Public School #36	584,633	0.056628%
Manvel Public School	288,639	0.027958%
Maple Valley School District	181,011	0.017533%
Mapleton Public School	103,064	0.009983%
Max Public School	302,683	0.029318%
Mcclusky Public Schools	88,362	0.008559%
Mckenzie Cty Public School #1	1,923,998	0.186361%
Medina Public School District #3	242,335	0.023473%
Midkota School	179,747	0.017411%
Midway Public School District #128	250,856	0.024298%
Milnor Public School District #2	347,161	0.033626%
Minot Public School District #1	14,773,722	1.431001%
Minto Public School District #20	308,555	0.029887%
Mohall Lansford Sherwood School	443,222	0.042931%
Mott/Regent School Dist #1	417,328	0.040423%
Mt Pleasant School Dist #4	460,325	0.044588%
Napoleon Public School District #2	258,703	0.025058%
Nedrose Public School	108,204	0.010481%
New Rockford Sheyenne Public School	209,095	0.020253%
New Salem Almont School District #49	499,846	0.048416%
New Town Public School District	1,409,067	0.136484%
Newburg United Public School	176,149	0.017062%
North Border School District # 100	530,671	0.051401%
North Sargent School District #3	386,706	0.037457%
North Valley Career & Technology Center	171,319	0.016594%
Northern Cass School District # 97	529,255	0.051264%
Northern Plains Special Ed Unit	151,168	0.014642%
Oakes Public Schools	398,457	0.038595%
Oliver-Mercer Special Education Unit	238,458	0.023097%
Park River Area School District	559,389	0.054183%
Peace Garden Special Services	401,256	0.038866%
Pembina Special Education Cooperative	80,189	0.007767%
Pingree-Buchanan School District	226,848	0.021973%
Richland School District # 44	328,193	0.031789%
Rolette Public School	182,137	0.017642%
Rugby Public School District #5	682,019	0.066061%
Rural Cass Special Education Unit	250,755	0.024288%
Sargent Central Public School District #6	241,543	0.023396%
Sawyer Public School	210,877	0.020426%
Sheyenne Valley Career And Tech Center	150,505	0.014578%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Sheyenne Valley Special Education Unit	666,987	0.064605%
Solen Public School Dist #3	356,798	0.034560%
Souris Valley Special Services	474,271	0.045938%
South Central Prairie Special Education Unit	135,813	0.013155%
South East Education Cooperative	795,239	0.077028%
South Heart Public School District #9	432,759	0.041918%
South Prairie School District #70	665,898	0.064500%
St John School District #3	844,751	0.081824%
Stanley Community Public School District # 2	1,181,993	0.114489%
Surrey Schools	436,449	0.042275%
Sw Special Education Unit	88,019	0.008526%
Tgu School District #60	1,455,913	0.141021%
Thompson Public School	305,991	0.029639%
Tioga Public School District #15	922,662	0.089370%
Turtle Lake Mercer School District #72	368,098	0.035654%
Underwood School District #8	356,093	0.034492%
United Public School District # 7	850,199	0.082351%
Valley City Public School	601,096	0.058223%
Velva Public School	388,007	0.037583%
Wahpeton Public School District 37	1,004,649	0.097312%
Warwick Public School	558,621	0.054109%
Washburn Public School	308,642	0.029895%
West Fargo Public School #6	14,866,667	1.440003%
West River Student Services	130,600	0.012650%
Westhope Public School #17	233,092	0.022578%
White Shield School Dist #85	807,555	0.078221%
Williston Basin School District #7	6,385,114	0.618470%
Wilmac Multidistrict Special Education Unit	765,732	0.074170%
Wilton Public School District	401,400	0.038880%
Yellowstone School District # 14	281,335	0.027250%
Zeeland Public Schools	94,110	0.009116%
Attorney General's Office	15,188,699	1.471196%
Bank Of North Dakota	9,918,261	0.960695%
Beef Commission	189,607	0.018366%
Bismarck State College	4,006,832	0.388107%
Board Of Medical Examiners	287,388	0.027837%
Board Of Pharmacy	282,456	0.027359%
Central Services	1,096,031	0.106163%
Department Of Transportation	53,469,993	5.179168%
Dickinson State University	1,886,472	0.182726%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Education Standards & Practice	528,612	0.051202%
Electrical Board	1,433,080	0.138810%
Housing Finance Agency	2,544,878	0.246500%
Information Technology Dept	28,610,125	2.771211%
Insurance Department	2,327,406	0.225435%
Job Service North Dakota	7,579,026	0.734114%
Lake Region State College	1,621,495	0.157060%
Land Department	1,407,646	0.136346%
Legislative Council	3,137,332	0.303886%
Mayville State University	2,494,362	0.241607%
Mill & Elevator Association	8,084,872	0.783110%
Minot State University	4,549,816	0.440701%
ND Board Of Nursing	617,736	0.059835%
ND Public Employees Retirement System	1,994,271	0.193168%
ND Soybean Council	252,816	0.024488%
ND St College Of Science	4,399,656	0.426156%
ND State Board Of Accountancy	112,968	0.010942%
ND State Board Of Cosmetology	84,288	0.008164%
ND State Plumbing Board	423,444	0.041015%
ND System Information Technology Services	2,147,196	0.207980%
ND University System Office	1,116,822	0.108177%
North Dakota State University	27,184,336	2.633108%
Office Of Management & Budget	3,058,074	0.296209%
Public Finance Authority	176,856	0.017130%
Real Estate Commission	203,364	0.019698%
Retirement & Investment Office	1,084,321	0.105029%
Rough Rider Industries	1,502,679	0.145551%
State Auditor's Office	2,959,320	0.286643%
State Board Of Law Examiners	347,112	0.033622%
State Fair Association	760,008	0.073615%
University Of North Dakota	33,945,074	3.287961%
Valley City State University	1,661,007	0.160887%
Williston State College	589,546	0.057104%
Workforce Safety & Insurance	14,413,129	1.396073%
Adjutant General ND National Guard	10,316,427	0.999262%
Aeronautics Commission	429,304	0.041583%
Career & Technical Education	1,721,371	0.166734%
Commission On Legal Counsel For Indigents	1,817,096	0.176006%
Department Of Commerce	3,052,728	0.295691%
Department Of Corrections And Rehabilitation	5,869,297	0.568507%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Department Of Corrections Transitional Services	2,078,604	0.201336%
Department Of Financial Institutions	1,759,421	0.170420%
Department Of Human Services	69,754,609	6.756516%
Dept Of Agriculture	3,892,828	0.377064%
Facility Management	1,600,280	0.155005%
Field Services Division	7,346,464	0.711587%
Game & Fish Department	11,029,176	1.068299%
Governor's Office	1,063,035	0.102967%
Heart River Correctional Center	743,099	0.071977%
Highway Patrol	13,915,131	1.347836%
Historical Society	3,838,194	0.371772%
Indian Affairs Commission	122,328	0.011849%
Industrial Commission	6,371,349	0.617137%
James River Correctional Ctr	6,261,597	0.606506%
Juvenile Services - DOCR	1,332,816	0.129098%
Life Skills and Transition Center	9,623,170	0.932112%
Mental Health	8,264,122	0.800473%
Milk Marketing Board	61,500	0.005957%
ND Barley Council	152,004	0.014723%
ND Corn Utilization Council	165,300	0.016011%
ND Council On The Arts	346,399	0.033553%
ND Department Of Health	11,009,335	1.066378%
ND Department Of Labor	582,040	0.056377%
ND Oilseed Council	35,640	0.003452%
ND Securities Department	514,362	0.049822%
ND State Library	984,735	0.095383%
ND Supreme Court	25,056,557	2.427008%
ND Veterans Home	3,704,687	0.358840%
ND Wheat Commission	481,432	0.046632%
ND Youth Correctional Center	1,806,096	0.174941%
North Dakota State Hospital	13,137,004	1.272466%
Office Of Administrative Hearings	358,512	0.034726%
Parks & Recreation Department	2,960,779	0.286785%
Protection & Advocacy Project	1,352,057	0.130962%
Public Instruction	4,074,053	0.394618%
Public Service Commission	2,547,648	0.246768%
Racing Commission	139,014	0.013465%
School For The Blind	777,350	0.075295%
SCHOOL FOR THE DEAF	1,231,962	0.119329%
Secretary Of State	1,263,619	0.122396%

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
State Penitentiary	7,767,863	0.752405%
State Seed Department	1,394,856	0.135107%
State Treasurer's Office	378,084	0.036622%
Tax Department	5,595,187	0.541957%
Veterans Affairs Department	438,761	0.042499%
Water Commission	5,380,080	0.521121%
Total:	\$ 1,032,405,034	100.000000%

Note: Columns may not foot due to rounding.

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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	\$ 20,134	\$ 477	\$ 5,072	\$ 2,711	\$ 3,876	\$ 12,136	\$ 173	\$ -	\$ 636	\$ 809	\$ 3,354	\$ 1,188	\$ 4,542
City of Ashley	15,090	358	3,801	2,032	1,300	7,491	130	-	702	832	2,513	200	2,713
City of Beach	33,282	791	8,383	4,481	5,422	19,077	286	-	1,574	1,860	5,542	950	6,492
City of Belfield	11,138	264	2,805	1,500	-	4,569	96	-	10,713	10,809	1,855	(3,639)	(1,784)
City of Berthold	8,256	195	2,080	1,112	722	4,109	71	-	960	1,031	1,375	(154)	1,221
City of Beulah	88,208	2,091	22,219	11,877	25,217	61,404	759	-	-	759	14,694	8,868	23,562
City of Bottineau	53,771	1,275	13,544	7,240	13,163	35,222	462	-	2,631	3,093	8,958	4,580	13,538
City of Bowman	83,111	1,969	20,935	11,191	5,146	39,241	715	-	5,949	6,664	13,848	(459)	13,389
City of Burlington	37,900	897	9,547	5,103	4,682	20,229	326	-	2,863	3,189	6,316	614	6,930
City of Carrington	75,903	1,800	19,119	10,220	7,784	38,923	653	-	4,906	5,559	12,645	1,035	13,680
City of Carson	9,748	231	2,455	1,312	603	4,601	84	-	1	85	1,625	172	1,797
City of Cavalier	76,655	1,818	19,309	10,321	5,938	37,386	659	-	1,807	2,466	12,769	1,356	14,125
City of Cooperstown	10,623	251	2,676	1,430	8	4,365	91	-	2,666	2,757	1,770	(822)	948
City of Crosby	16,806	399	4,233	2,263	1,823	8,718	145	-	2,727	2,872	2,799	(223)	2,576
City of Devils Lake	241,383	5,722	60,802	32,501	14,252	113,277	2,076	-	3,981	6,057	40,213	4,337	44,550
City of Dickinson	834,860	19,792	210,291	112,411	222,148	564,642	7,179	-	-	7,179	139,083	69,563	208,646
City of Dodge	5,429	129	1,368	731	432	2,660	47	-	-	47	904	145	1,049
City of Drayton	20,743	491	5,225	2,793	7,472	15,981	178	-	6,927	7,105	3,457	(419)	3,038
City of Elgin	3,998	95	1,007	538	393	2,033	34	-	1,498	1,532	665	(338)	327
City of Ellendale	46,609	1,106	11,740	6,276	534	19,656	401	-	2,010	2,411	7,764	(586)	7,178
City of Emerado	10,714	254	2,699	1,443	1,345	5,741	92	-	682	774	1,785	227	2,012
City of Fargo	3,723,506	88,273	937,908	501,357	111,422	1,638,960	32,020	-	30,090	62,110	620,312	30,942	651,254
City of Fessenden	-	-	-	-	56	56	-	-	1,052	1,052	-	(375)	(375)
City of Finley	11,648	276	2,934	1,568	1,268	6,046	100	-	407	507	1,940	144	2,084
City of Garrison	14,078	333	3,546	1,896	4,431	10,206	121	-	-	121	2,346	1,347	3,693
City of Glenburn	3,228	76	813	435	175	1,499	28	-	1,816	1,844	539	(412)	127
City of Grafton	169,876	4,027	42,790	22,873	2,110	71,800	1,461	-	2,132	3,593	28,301	224	28,525
City of Grand Forks	2,822,147	66,904	710,866	379,993	158,168	1,315,931	24,269	-	26,916	51,185	470,152	32,160	502,312
City of Granville	2,812	67	708	379	3,223	4,377	24	-	2,195	2,219	467	257	724
City of Grenora	12,099	286	3,048	1,629	4,204	9,167	104	-	1,071	1,175	2,015	888	2,903
City of Gwinner	20,199	479	5,088	2,720	1,390	9,677	174	-	203	377	3,365	307	3,672
City of Halliday	11,596	276	2,921	1,561	750	5,508	100	-	936	1,036	1,932	(120)	1,812
City of Hankinson	24,549	582	6,184	3,305	2,357	12,428	211	-	3,249	3,460	4,090	(129)	3,961
City of Harvey	50,852	1,205	12,809	6,847	1,065	21,926	437	-	4,723	5,160	8,473	(954)	7,519
City of Harwood	11,595	275	2,921	1,561	563	5,320	100	-	1,991	2,091	1,932	(366)	1,566
City of Hatton	5,392	127	1,358	726	872	3,083	46	-	1,353	1,399	899	(99)	800
City of Jamestown	573,527	13,596	144,465	77,223	17,584	252,868	4,932	-	9,132	14,064	95,545	833	96,378
City of Kenmare	9,834	235	2,477	1,324	2,593	6,629	85	-	9,922	10,007	1,636	(2,052)	(416)
City of Killdeer	61,542	1,460	15,502	8,286	1,564	26,812	529	-	14,332	14,861	10,253	(3,747)	6,506
City of Kindred	11,722	279	2,953	1,578	3,199	8,009	101	-	-	101	1,952	1,131	3,083

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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	10,297	244	2,594	1,387	776	5,001	89	-	26	115	1,716	264	1,980
City Of Lakota	15,255	363	3,842	2,054	826	7,085	131	-	2,927	3,058	2,540	(600)	1,940
City Of Lamoure	7,926	189	1,996	1,067	485	3,737	68	-	2,860	2,928	1,319	(932)	387
City Of Larimore	17,756	420	4,473	2,391	3,697	10,981	153	-	955	1,108	2,958	769	3,727
City Of Lidgerwood	9,707	230	2,445	1,307	637	4,619	83	-	21	104	1,618	173	1,791
City Of Lincoln	66,657	1,581	16,790	8,975	5,463	32,809	573	-	1,093	1,666	11,103	1,238	12,341
City Of Linton	22,077	523	5,561	2,973	1,433	10,490	190	-	2,169	2,359	3,678	(457)	3,221
City Of Lisbon	51,756	1,226	13,037	6,969	1,649	22,881	445	-	238	683	8,623	350	8,973
City Of Maddock	11,801	279	2,973	1,589	682	5,523	101	-	1,250	1,351	1,965	(203)	1,762
City Of Mandan	369,742	8,765	93,134	49,785	52,462	204,146	3,180	-	212	3,392	61,597	14,962	76,559
City Of Mapleton	7,107	168	1,790	957	1,440	4,355	61	-	4,278	4,339	1,184	(884)	300
City Of McClusky	-	-	-	-	-	-	-	-	1,330	1,330	-	(406)	(406)
City Of McVille	9,268	220	2,334	1,248	763	4,565	80	-	1,398	1,478	1,544	(284)	1,260
City Of Medora	21,706	514	5,468	2,923	811	9,716	187	-	3,111	3,298	3,616	(803)	2,813
City Of Michigan	5,549	132	1,398	747	274	2,551	48	-	670	718	925	(83)	842
City Of Minot	564,279	13,378	142,135	75,978	157,917	389,408	4,852	-	6,458	11,310	94,004	51,034	145,038
City Of Minto	4,336	103	1,092	584	943	2,722	37	-	2,764	2,801	722	(488)	234
City Of Mohall	19,761	468	4,977	2,661	2,268	10,374	170	-	1,349	1,519	3,294	174	3,468
City Of Mott	9,617	228	2,422	1,295	762	4,707	83	-	1,919	2,002	1,604	(305)	1,299
City Of Napoleon	19,854	471	5,001	2,673	2,874	11,019	171	-	40	211	3,307	1,165	4,472
City Of Neche	-	-	-	-	112	-	-	-	1,879	1,879	-	(448)	(448)
City Of New England	12,434	295	3,132	1,674	636	5,737	107	-	203	310	2,073	105	2,178
City Of New Leipzig	-	-	-	-	363	363	-	-	1,512	1,512	-	(351)	(351)
City Of New Rockford	18,316	436	4,613	2,466	170	7,685	158	-	2,252	2,410	3,051	(535)	2,516
City Of New Salem	7,337	174	1,848	988	775	3,785	63	-	2,915	2,978	1,223	(705)	518
City Of New Town	71,830	1,703	18,093	9,672	6,118	35,586	618	-	18,162	18,780	11,967	(2,904)	9,063
City Of Northwood	28,713	681	7,232	3,866	2,007	13,786	247	-	1,774	2,021	4,784	83	4,867
City Of Oakes	58,695	1,392	14,785	7,903	146	24,226	505	-	2,162	2,667	9,778	(596)	9,182
City Of Park River	50,691	1,201	12,769	6,825	2,491	23,286	436	-	2,204	2,640	8,444	(9)	8,435
City Of Pembina	1,163	27	293	157	418	895	10	-	3,559	3,569	194	(843)	(649)
City Of Powers Lake	5,302	126	1,335	714	351	2,526	46	-	3,857	3,903	884	(1,020)	(136)
City Of Ray	22,669	537	5,710	3,052	1,444	10,743	195	-	836	1,031	3,777	49	3,826
City Of Regent	6,923	164	1,744	932	1,222	4,062	60	-	496	556	1,153	176	1,329
City Of Rhame	6,903	164	1,739	929	767	3,599	59	-	388	447	1,150	126	1,276
City Of Richardton	4,628	110	1,166	623	2,627	4,526	40	-	2,036	2,076	771	464	1,235
City Of Rolla	31,446	745	7,921	4,234	5,927	18,827	270	-	7,682	7,952	5,239	(313)	4,926
City Of Rugby	44,426	1,054	11,190	5,982	1,414	19,640	382	-	8,192	8,574	7,402	(1,820)	5,582
City Of Sherwood	-	-	-	-	166	166	-	-	1,459	1,459	-	(378)	(378)
City Of Stanley	87,112	2,065	21,943	11,729	3,710	39,447	749	-	1,913	2,662	14,512	925	15,437
City Of Surrey	32,454	770	8,175	4,370	6,809	20,124	279	-	9,437	9,716	5,406	(875)	4,531

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Employer Name	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense (Income)				
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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	24,166	573	6,087	3,254	1,875	11,789	208	-	30	238	4,028	508	4,536
City Of Tioga	99,060	2,349	24,952	13,338	7,240	47,879	852	-	5,225	6,077	16,501	673	17,174
City Of Towner	8,720	207	2,197	1,174	1,375	4,953	75	-	1,010	1,085	1,452	202	1,654
City Of Underwood	6,176	145	1,556	832	453	2,986	53	-	1,353	1,406	1,029	(294)	735
City Of Valley City	88,175	2,090	22,210	11,872	32,907	69,079	758	-	-	758	14,691	8,463	23,154
City of Velva	24,036	571	6,054	3,236	5,245	15,106	207	-	2,017	2,224	4,004	754	4,758
City Of Wahpeton	274,895	6,517	69,243	37,014	12,832	125,606	2,364	-	6,825	9,189	45,797	2,871	48,668
City Of Walhalla	22,880	542	5,763	3,081	2,295	11,681	197	-	3,370	3,567	3,813	(445)	3,368
City Of Watford City	439,514	10,420	110,708	59,179	62,085	242,402	3,780	-	23,979	27,759	73,221	9,782	83,003
City Of West Fargo	1,428,034	33,854	359,705	192,280	198,924	784,763	12,280	-	11,556	23,836	237,901	57,255	295,156
City Of Westhope	13,031	308	3,282	1,755	227	5,572	112	-	2,041	2,153	2,172	(575)	1,597
City Of Williston	2,388,320	56,619	601,590	321,579	147,354	1,127,142	20,538	-	2,312	22,850	397,881	51,635	449,516
City Of Wilton	11,413	269	2,875	1,537	599	5,280	98	-	2,463	2,561	1,903	(661)	1,242
City of Wishek	23,194	549	5,842	3,123	753	10,267	199	-	1,655	1,854	3,866	(200)	3,666
Adams County	83,600	1,982	21,058	11,257	4,784	39,081	719	-	16,726	17,445	13,927	(4,295)	9,632
Barnes County	392,840	9,313	98,952	52,895	23,534	184,694	3,378	-	28,011	31,389	65,444	(3,788)	61,656
Benson County	160,886	3,814	40,525	21,663	6,358	72,360	1,384	-	19,052	20,436	26,803	(5,589)	21,214
Billings County	598,953	14,200	150,869	80,647	86,448	332,164	5,151	-	13,548	18,699	99,781	28,034	127,815
Bottineau County	322,971	7,656	81,353	43,487	5,708	138,204	2,777	-	18,998	21,775	53,804	(3,130)	50,674
Bowman County	124,387	2,949	31,332	16,748	913	51,942	1,070	-	19,242	20,312	20,724	(6,740)	13,984
Burke County	176,485	4,184	44,455	23,763	8,469	80,871	1,518	-	6,634	8,152	29,401	(99)	29,302
Burleigh County	1,694,212	40,165	426,752	228,120	35,311	730,348	14,569	-	47,117	61,686	282,244	(4,965)	277,279
Cass County	2,501,427	59,301	630,080	336,809	22,414	1,048,804	21,511	-	61,795	83,306	416,722	(14,463)	402,259
Cavalier County	354,467	8,403	89,286	47,728	35,663	181,080	3,048	-	2,056	5,104	59,052	12,568	71,620
Dickey County	154,294	3,657	38,865	20,775	11,486	74,783	1,327	-	17,705	19,032	25,707	(3,062)	22,645
Divide County	209,152	4,958	52,683	28,162	3,874	89,677	1,799	-	22,589	24,388	34,844	(6,847)	27,997
Dunn County	598,776	14,195	150,825	80,623	27,685	273,328	5,149	-	8,724	13,873	99,752	5,580	105,332
Eddy County	84,491	2,004	21,282	11,376	3,440	38,102	727	-	6,432	7,159	14,076	(1,154)	12,922
Emmons County	243,726	5,778	61,392	32,817	26,562	126,549	2,096	-	2,698	4,794	40,603	8,063	48,666
Foster County	102,655	2,433	25,858	13,822	2,004	44,117	883	-	7,974	8,857	17,102	(1,824)	15,278
Golden Valley County	88,765	2,104	22,359	11,952	24,496	60,911	763	-	1,309	2,072	14,788	8,735	23,523
Grand Forks County	1,402,062	33,238	353,163	188,783	2,733	577,917	12,057	-	82,794	94,851	233,575	(24,477)	209,098
Grant County	107,348	2,545	27,040	14,454	3,083	47,122	923	-	5,626	6,549	17,883	(1,380)	16,503
Griggs County	73,367	1,738	18,480	9,879	853	30,950	631	-	6,429	7,060	12,224	(2,077)	10,147
Hettinger County	119,544	2,835	30,112	16,096	9,837	58,880	1,028	-	9,354	10,382	19,916	(835)	19,081
Lamoure County	158,438	3,755	39,909	21,333	3,532	68,529	1,362	-	11,937	13,299	26,394	(2,915)	23,479
Logan County	53,399	1,265	13,451	7,190	643	22,549	459	-	9,306	9,765	8,896	(3,031)	5,865
Mchenry County	95,135	2,255	23,963	12,810	2,270	41,298	818	-	18,936	19,754	15,849	(4,941)	10,908
McIntosh County	76,218	1,807	19,199	10,263	-	31,269	655	-	12,810	13,465	12,696	(4,118)	8,578
Mckenzie County	1,270,428	30,118	320,006	171,059	56,488	577,671	10,925	-	49,341	60,266	211,645	(4,427)	207,218

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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
McLean County	549,329	13,022	138,370	73,965	12,625	237,982	4,724	-	11,191	15,915	91,515	(464)	91,051
Mercer County	400,456	9,494	100,870	53,920	9,938	174,222	3,444	-	8,761	12,205	66,714	805	67,519
Morton County	817,438	19,379	205,903	110,065	19,568	354,915	7,029	-	18,931	25,960	136,179	(2,073)	134,106
Mountrail County	738,154	17,500	185,932	99,390	22,713	325,535	6,348	-	23,591	29,939	122,972	1,581	124,553
Nelson County	153,572	3,642	38,683	20,678	1,184	64,187	1,321	-	7,021	8,342	25,583	(1,824)	23,759
Oliver County	94,086	2,230	23,699	12,668	4,962	43,559	809	-	1,740	2,549	15,676	918	16,594
Pembina County	234,977	5,572	59,188	31,639	2,105	98,504	2,021	-	22,345	24,366	39,145	(7,375)	31,770
Pierce County	217,338	5,152	54,745	29,264	4,525	93,686	1,869	-	12,970	14,839	36,207	(3,163)	33,044
Ramsey County	496,182	11,764	124,982	66,809	39,054	242,609	4,267	-	11,887	16,154	82,660	9,965	92,625
Ransom County	187,229	4,437	47,161	25,210	10,583	87,391	1,610	-	3,898	5,508	31,192	1,778	32,970
Renville County	128,816	3,054	32,447	17,345	4,463	57,309	1,108	-	6,884	7,992	21,459	(1,422)	20,037
Richland County	686,530	16,276	172,929	92,439	18,658	300,302	5,904	-	12,292	18,196	114,371	3,898	118,269
Rolette County	189,846	4,502	47,820	25,562	192	78,076	1,633	-	34,351	35,984	31,627	(12,700)	18,927
Sargent County	78,221	1,855	19,703	10,532	23,328	55,418	673	-	4,140	4,813	13,031	5,810	18,841
Sheridan County	65,547	1,554	16,510	8,826	2,142	29,032	564	-	3,848	4,412	10,920	(361)	10,559
Slope County	122,961	2,914	30,972	16,556	18,242	68,684	1,057	-	4,562	5,619	20,486	5,133	25,619
Stark County	605,517	14,354	152,523	81,531	14,932	263,340	5,207	-	60,825	66,132	100,877	(18,822)	82,055
Steele County	98,984	2,346	24,933	13,328	3,096	43,703	851	-	4,978	5,829	16,490	(550)	15,940
Stutsman County	675,377	16,011	170,120	90,937	13,142	290,210	5,808	-	32,047	37,855	112,515	(3,414)	109,101
Towner County	133,293	3,160	33,575	17,947	6,323	61,005	1,146	-	7,622	8,768	22,207	62	22,269
Traill County	360,059	8,535	90,695	48,481	19,730	167,441	3,096	-	10,718	13,814	59,983	1,700	61,683
Walsh County	282,301	6,692	71,108	38,011	4,400	120,211	2,428	-	27,821	30,249	47,031	(8,707)	38,324
Ward County	1,425,089	33,785	358,963	191,883	14,329	598,960	12,255	-	36,778	49,033	237,413	(6,743)	230,670
Wells County	222,441	5,273	56,030	29,951	17,321	108,575	1,913	-	5,245	7,158	37,058	4,123	41,181
Williams County	1,801,518	42,709	453,781	242,568	60,606	799,664	15,492	-	13,293	28,785	300,122	17,168	317,290
Cavalier County Health Dist	14,509	343	3,655	1,954	985	6,937	125	-	10	135	2,418	263	2,681
Central Valley Health Unit	115,011	2,727	28,970	15,486	3,050	50,233	989	-	5,250	6,239	19,159	(1,327)	17,832
City-County Health District	59,719	1,415	15,043	8,041	2,762	27,261	514	-	4,393	4,907	9,950	(3)	9,947
Custer Health Unit	132,850	3,150	33,463	17,888	-	54,501	1,142	-	7,198	8,340	22,131	(2,135)	19,996
Dickey County Health District	29,564	700	7,447	3,981	3,290	15,418	254	-	789	1,043	4,924	833	5,757
Emmons County Public Health	18,104	430	4,560	2,438	2,205	9,633	156	-	3,318	3,474	3,015	(182)	2,833
First District Health Unit	224,326	5,317	56,505	30,205	394	92,421	1,929	-	10,623	12,552	37,372	(3,818)	33,554
Garrison Diversion Conservancy District	241,828	5,733	60,914	32,561	16,291	115,499	2,080	-	1,775	3,855	40,288	4,034	44,322
Kidder County District Health Unit	8,178	193	2,060	1,101	910	4,264	70	-	13	83	1,362	320	1,682
Lake Region District Health Unit	112,048	2,656	28,224	15,087	6,489	52,456	964	-	8	972	18,666	2,000	20,666
McIntosh District Health Unit	15,985	378	4,026	2,152	3,072	9,628	137	-	2	139	2,664	952	3,616
Nelson-Griggs District Health Unit	10,521	249	2,650	1,417	738	5,054	90	-	2,817	2,907	1,752	(479)	1,273
Rolette County Public Health	58,549	1,387	14,748	7,883	4,467	28,485	503	-	78	581	9,755	1,227	10,982
Sargent County District Health Unit	14,369	342	3,619	1,935	1,205	7,101	124	-	940	1,064	2,393	149	2,542
Southwestern District Health Unit	154,071	3,652	38,809	20,745	7,342	70,548	1,325	-	2,688	4,013	25,668	1,178	26,846

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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
Towner County Public Health Unit	-	-	-	-	1,781	1,781	-	-	5,580	5,580	-	(1,039)	(1,039)
Trail District Health Unit	21,452	509	5,403	2,888	872	9,672	184	-	5	189	3,574	254	3,828
Upper Missouri Health Unit	138,642	3,287	34,922	18,668	8,661	65,538	1,192	-	702	1,894	23,097	2,442	25,539
Walsh County Health District	40,764	967	10,268	5,489	5,348	22,072	351	-	2,727	3,078	6,791	1,108	7,899
Wells County Dist Health Unit	17,440	413	4,393	2,348	2,126	9,280	150	-	4,530	4,680	2,906	(637)	2,269
Agassiz Water Users District	11,271	266	2,839	1,518	3,630	8,253	97	-	-	97	1,879	1,185	3,064
Barnes County Soil Conservation District	8,442	200	2,126	1,137	164	3,627	73	-	158	231	1,409	37	1,446
Bismarck Rural Fire Protection	93,372	2,214	23,519	12,572	10,311	48,616	803	-	597	1,400	15,556	2,630	18,186
Bottineau County Water Resource District	-	-	-	-	290	290	-	-	-	-	-	89	89
Bowman City Park Board	13,549	323	3,413	1,824	3,358	8,918	117	-	2,183	2,300	2,255	368	2,623
Burleigh County Council On Aging	54,921	1,302	13,834	7,395	1,748	24,279	472	-	9,222	9,694	9,148	(1,801)	7,347
Burleigh County Soil Conservation District	14,831	352	3,736	1,997	1,224	7,309	128	-	2,966	3,094	2,471	(437)	2,034
Carnegie Regional Library	8,378	200	2,110	1,128	872	4,310	72	-	384	456	1,394	127	1,521
Cass County Soil Conservation District	26,808	635	6,753	3,610	1,922	12,920	231	-	663	894	4,467	356	4,823
Cass County Water Resource District	26,320	624	6,630	3,544	1,507	12,305	226	-	1,414	1,640	4,383	(109)	4,274
Cavalier County Job Development Authority	8,372	151	1,805	858	429	3,043	55	-	31	86	1,062	106	1,168
Central Plains Water District	31,818	754	8,015	4,284	3,141	16,194	274	-	9	283	5,301	990	6,291
City Of Bottineau Park Board	9,017	214	2,271	1,214	3,158	6,857	78	-	2,158	2,236	1,502	715	2,217
Consolidated Waste Ltd	15,556	369	3,918	2,095	1,688	8,070	134	-	1,888	2,022	2,591	(22)	2,569
Crosby Park District	-	-	-	-	1,388	1,388	-	-	3,470	3,470	-	(583)	(583)
Devils Lake Basin Joint Water Resource Board	-	-	-	-	1,616	1,616	-	-	-	-	-	557	557
Devils Lake Park Board	42,988	1,020	10,828	5,788	2,425	20,061	370	-	2,007	2,377	7,162	69	7,231
Dunseith Community Nursing Home	43,623	1,034	10,988	5,874	1,327	19,223	375	-	20,130	20,505	7,266	(5,537)	1,729
Eddy County Soil Conservation District	2,419	57	609	326	1,015	2,007	21	-	-	21	404	261	665
Emmons County Soil Conservation District	-	-	-	-	475	475	-	-	659	659	-	4	4
Fargo Park District	445,800	10,570	112,292	60,025	25,353	208,240	3,834	-	1,103	4,937	74,267	8,128	82,395
Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-
Grafton Park District	23,688	561	5,967	3,190	4,843	14,561	204	-	2,016	2,220	3,946	596	4,542
Grand Forks County Water Resource District	13,016	308	3,279	1,753	7,607	12,947	112	-	26	138	2,168	2,102	4,270
Grand Forks Park District	221,089	5,240	55,690	29,769	12,086	102,785	1,901	-	1,135	3,036	36,832	3,334	40,166
Grand Forks Public Library	80,783	1,916	20,348	10,877	7,054	40,195	695	-	5,018	5,713	13,457	653	14,110
Grand Forks-E Grand Forks Metropolitan Planning	24,696	585	6,221	3,325	431	10,562	212	-	4,088	4,300	4,112	(1,243)	2,869
Greater Ramsey Water District	48,805	1,157	12,293	6,571	4,478	24,499	420	-	502	922	8,130	1,079	9,209
Griggs County Public Library	-	-	-	-	395	395	-	-	2,498	2,498	-	(519)	(519)
James River Soil Conservation District	3,158	75	795	425	133	1,428	27	-	1,263	1,290	526	(278)	248
James River Valley Library System	48,561	1,152	12,232	6,539	4,336	24,259	418	-	-	418	8,089	1,387	9,476
Jamestown Parks And Recreation District	56,724	1,345	14,288	7,638	9,313	32,584	488	-	8,742	9,230	9,448	1,189	10,637
Jamestown Regional Airport	27,380	648	6,897	3,687	3,270	14,502	235	-	7	242	4,561	965	5,526
Kindred Park District	1,935	46	487	261	749	1,543	17	-	-	17	323	192	515
Lake Metigoshe Recreation Service District	16,073	381	4,049	2,164	737	7,331	138	-	902	1,040	2,678	(168)	2,510

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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
Logan County Soil Conservation District	8,753	207	2,205	1,179	2,363	5,954	75	-	-	75	1,457	722	2,179
McIntosh County Housing Authority	-	-	-	-	-	-	-	-	1,020	1,020	-	(385)	(385)
Mercer County Soil Conservation District	11,070	261	2,789	1,491	1,942	6,483	95	-	62	157	1,843	706	2,549
Minot Park District	107,030	2,537	26,960	14,411	30,650	74,558	920	-	4,227	5,147	17,830	9,577	27,407
Minot Rural Fire Department	17,597	418	4,432	2,369	1,147	8,366	151	-	940	1,091	2,931	61	2,992
Municipal Airport Authority of the City of Fargo	141,819	3,362	35,723	19,095	53,106	111,286	1,220	-	-	1,220	23,626	13,657	37,283
North Central Soil Conservation District	1,163	27	293	157	817	1,294	10	-	3,259	3,269	195	(694)	(499)
North Dakota Firefighters Association	22,422	531	5,648	3,019	2,492	11,690	193	-	-	193	3,735	860	4,595
Park District - City of New Rockford	5,733	136	1,444	772	1,641	3,993	49	-	132	181	954	453	1,407
R & T Water Supply Commerce Authority	47,561	1,127	11,980	6,404	1,580	21,091	409	-	2,677	3,086	7,924	(613)	7,311
Ramsey County Housing Authority	8,379	199	2,111	1,128	1,084	4,522	72	-	6,802	6,874	1,393	(1,624)	(231)
Ramsey County Soil Conservation District	5,367	126	1,352	723	1,759	3,960	46	-	944	990	896	325	1,221
Ramsey County Water Resource District	2,776	67	699	374	1,191	2,331	41	-	1,196	1,220	462	(53)	409
Ransom County Soil Cons Dist	12,288	292	3,095	1,654	2,824	7,865	106	-	504	610	2,048	582	2,630
Rolette County Soil Conservation District	4,715	112	1,188	635	366	2,301	41	-	49	90	786	86	872
Sheridan County Soil Conservation District	2,669	65	672	359	1,006	2,102	23	-	-	23	443	259	702
Southeast Region Career & Technology Center	13,002	308	3,275	1,751	1,496	6,830	112	-	846	958	2,166	196	2,362
Southeast Water Users District	57,652	1,367	14,522	7,763	3,410	27,062	496	-	2,233	2,729	9,603	(169)	9,434
Southwest Water Authority	233,069	5,525	58,707	31,382	-	95,614	2,004	-	28,514	30,518	38,828	(8,570)	30,258
Stark County Council on Aging/Elder Care	8,325	198	2,097	1,121	3,645	7,061	72	-	-	72	1,387	937	2,324
Stutsman County Housing Authority	25,402	602	6,399	3,420	3,345	13,766	218	-	125	343	4,230	997	5,227
Tioga Park District	8,252	196	2,079	1,111	3,370	6,756	71	-	71	71	1,374	867	2,241
Trail County Job Development Authority	12,742	302	3,210	1,716	4,174	9,402	110	-	-	110	2,122	1,243	3,365
Trail County Water Resource District	3,645	86	918	491	272	1,767	31	-	-	1,256	1,287	608	(219)
Trail Rural Water District	-	-	-	-	478	478	-	-	-	3,287	3,287	-	(810)
Tri-Cities Joint Job Development Authority	17,665	419	4,450	2,379	1,656	8,904	152	-	549	701	2,940	257	3,197
Valley City Park District	42,221	1,001	10,635	5,685	12,283	29,604	363	-	1,588	1,951	7,033	3,388	10,421
Wahpeton Park Board	41,490	984	10,451	5,586	660	17,681	357	-	6,961	7,318	6,912	(2,124)	4,788
Walsh County Housing Authority	3,537	84	891	476	128	1,579	30	-	55	85	589	14	603
Walsh County Job Development Authority	-	-	-	-	-	-	-	-	-	-	-	-	-
Walsh County Water Resource District	2,443	57	615	329	108	1,109	21	-	1,215	1,236	408	(305)	103
Ward County Water Resource District	4,370	105	1,101	588	182	1,976	38	-	26	64	727	41	768
Watford City Park District	96,477	2,289	24,301	12,990	15,896	55,476	830	-	5,946	6,776	16,071	4,299	20,370
West Fargo Park District	147,956	3,507	37,268	19,922	6,704	67,401	1,272	-	117	1,389	24,649	2,167	26,816
Western & Central Stark Soil Conservation District	13,325	317	3,356	1,794	650	6,117	115	-	-	115	2,220	199	2,419
Western Area Water Supply Authority	64,584	1,530	16,268	8,696	2,622	29,116	555	-	12,150	12,705	10,760	(3,489)	7,271
Williams County Soil Conservation District	13,353	316	3,364	1,798	3,213	8,691	115	-	1,542	1,661	2,224	517	2,741
Williston Housing Authority	23,959	568	6,035	3,226	2,153	11,982	206	-	3,456	3,662	3,990	(335)	3,655
Williston Rural Fire Protection District #1	-	-	-	-	518	518	-	-	2,129	2,129	-	(437)	(437)
Anamoose Public School District #14	24,772	588	6,240	3,335	2,789	12,952	213	-	326	539	4,126	718	4,844

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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
Apple Creek Elementary School	4,251	102	1,071	572	306	2,051	37	-	159	196	708	75	783
Beach Public School District #3	89,760	2,128	22,610	12,086	4,562	41,386	772	-	3,100	3,872	14,953	57	15,010
Belcourt School District #7	628,357	14,896	158,276	84,606	24,279	282,057	5,403	-	9,059	14,462	104,679	3,702	108,381
Belfield Public School #13	41,042	972	10,338	5,526	4,676	21,512	353	-	4,804	5,157	6,838	51	6,889
Beulah Public School #27	96,829	2,295	24,390	13,038	2,532	42,255	833	-	8,743	9,576	16,132	(1,483)	14,649
Billings County School District	26,994	640	6,799	3,635	396	11,470	232	-	5,377	5,609	4,499	(1,538)	2,961
Bismarck Public Schools	2,836,222	67,237	714,411	381,888	93,542	1,257,078	24,390	-	58,862	83,252	472,497	11,523	484,020
Bottineau Public School	149,640	3,547	37,693	20,149	2,199	63,588	1,287	-	3,903	5,190	24,928	(1,084)	23,844
Bowman County School District #1	80,541	1,909	20,287	10,845	4,166	37,207	693	-	4,104	4,797	13,418	(189)	13,229
Burke Central School	17,320	411	4,363	2,332	1,085	8,191	149	-	2,306	2,455	2,884	(420)	2,464
Burleigh County Special Education Unit	7,788	184	1,962	1,049	600	3,795	67	-	33	100	1,297	181	1,478
Carrington School District #49	49,513	1,174	12,472	6,667	2,062	22,375	426	-	3,217	3,643	8,248	(288)	7,960
Cavaler Public Schools	42,438	1,006	10,690	5,714	3,590	21,000	365	-	4,861	5,226	7,070	(473)	6,597
Center Stanton Public School	18,678	443	4,705	2,515	399	8,062	161	-	4,635	4,796	3,111	(1,244)	1,867
Central Cass Public School District #7	147,996	3,509	37,278	19,927	11,145	71,859	1,273	-	45	1,318	24,655	3,631	28,286
Central Regional Education Association	45,522	1,079	11,466	6,129	16,941	35,615	391	-	4,592	4,983	7,583	5,112	12,695
Dakota Prairie Public School	67,976	1,612	17,122	9,153	3,960	31,847	585	-	4,098	4,683	11,325	11	11,336
Devils Lake Public School	316,607	7,506	79,750	42,630	4,085	133,971	2,723	-	6,707	9,430	52,745	(1,655)	51,090
Dickinson Public Schools	680,943	16,142	171,522	91,687	45,601	324,952	5,856	-	44,735	50,591	113,440	1,589	115,029
Divide County School Dist #1	78,125	1,852	19,679	10,519	4,810	36,860	672	-	3,834	4,506	13,016	288	13,304
Drake Public School District	19,363	459	4,877	2,607	1,276	9,219	167	-	4,363	4,530	3,227	(765)	2,462
Drayton Public School #19	46,506	1,103	11,714	6,262	5,866	24,945	400	-	1,277	1,677	7,747	1,716	9,463
Dunseith School District #1	163,554	3,878	41,197	22,022	5,119	72,216	1,406	-	9,612	11,018	27,246	(1,638)	25,608
East Central Special Education Unit	32,951	780	8,300	4,437	729	14,246	283	-	7,165	7,448	5,491	(2,045)	3,446
Elgin/New Leipzig Public School	1,163	27	293	157	735	1,212	10	-	249	259	195	158	353
Ellendale Public School District #40	36,383	863	9,164	4,899	318	15,244	313	-	5,361	5,674	6,062	(1,519)	4,543
Enderlin Area School District #24	54,072	1,282	13,620	7,281	3,071	25,254	465	-	3,825	4,290	9,009	(552)	8,457
Fairmount Public School	10,974	259	2,764	1,478	3,374	7,875	94	-	610	704	1,828	841	2,669
Fargo Public Schools	2,309,086	54,741	581,632	310,911	44,066	991,350	19,857	-	126,566	146,423	384,678	(20,213)	364,465
Fort Totten School District # 30	32,472	770	8,179	4,372	1,747	15,068	279	-	8,247	8,526	5,410	(1,742)	3,668
Garrison Public School District #51	57,839	1,371	14,569	7,788	847	24,575	497	-	4,458	4,955	9,634	(853)	8,781
Glen Ullin Public School #48	14,831	352	3,736	1,997	334	6,419	128	-	5,585	5,713	2,470	(1,520)	950
Glenburn School District	32,570	773	8,204	4,385	985	14,347	280	-	6,696	6,976	5,425	(1,642)	3,783
Grafton Public School District #3	130,246	3,087	32,807	17,537	720	54,151	1,120	-	13,231	14,351	21,701	(4,595)	17,106
Great Northwest Education Cooperative	22,042	523	5,552	2,968	3,133	12,176	190	-	1,119	1,309	3,672	413	4,085
Halliday Public School	8,310	196	2,093	1,119	3,708	7,116	71	-	3,922	3,993	1,385	(16)	1,369
Harvey Public School Dist #38	75,075	1,781	18,910	10,109	1,824	32,624	646	-	2,440	3,086	12,505	(308)	12,197
Hazen Public School District #3	66,530	1,576	16,758	8,958	3,357	30,649	572	-	3,246	3,818	11,085	374	11,459
Hillsboro Public School	47,550	1,128	6,402	790	20,297	790	409	-	6,003	6,412	7,921	(1,699)	6,222
James River Multidistrict Special Education Unit	54,788	1,300	13,800	7,377	4,810	27,287	471	-	3,612	4,083	9,126	700	9,826

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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
Jamestown Public School District #1	291,746	6,917	73,487	39,283	7,617	127,304	2,509	-	30,692	33,201	48,603	(5,712)	42,891
Kenmare Public School District #28	39,745	943	10,011	5,351	2,405	18,710	342	-	6,319	6,661	6,622	(1,651)	4,971
Killdeer Public School #16	65,378	1,550	16,468	8,803	10,340	37,161	562	-	16,458	17,020	10,890	(1,053)	9,837
Kindred Public School District #2	49,407	1,172	12,445	6,653	4,533	24,803	425	-	4,325	4,750	8,229	604	8,833
Kulm Public School District #7	27,241	645	6,862	3,668	423	11,598	234	-	3,441	3,675	4,539	(983)	3,556
Lake Region Special Education Unit	64,313	1,525	16,200	8,659	5,854	32,238	553	-	4,317	4,870	10,715	43	10,758
Lakota Public School District # 66	18,335	435	4,618	2,469	28	7,550	158	-	5,846	6,004	3,054	(1,698)	1,356
Lamoure School District #8	51,391	1,218	12,945	6,920	3,833	24,916	442	-	2,881	3,323	8,562	663	9,225
Larimore Public School District #44	58,106	1,378	14,636	7,824	1,175	25,013	500	-	2,364	2,864	9,681	(507)	9,174
Leeds Public School District 6	22,235	526	5,601	2,994	3,492	12,613	191	-	3,598	3,789	3,705	198	3,903
Lewis & Clark Public Schools	78,413	1,859	19,751	10,558	9,601	41,769	674	-	1,555	2,229	13,064	2,823	15,887
Lidgenwood Public School	37,809	896	9,524	5,091	1,816	17,327	325	-	2,515	2,840	6,299	(172)	6,127
Linton Public School District #36	41,243	978	10,389	5,553	1,643	18,563	355	-	6,450	6,805	6,870	(1,341)	5,529
Lisbon Public School	88,854	2,106	22,381	11,964	4,805	41,256	764	-	2,028	2,792	14,803	1,156	15,959
Lonetree Special Education Unit	2,227	52	561	300	157	1,070	19	-	1,959	1,978	373	(662)	(289)
Mandan Public School District #1	832,314	19,732	209,650	112,068	32,665	374,115	7,157	-	30,052	37,209	138,658	1,115	139,773
Mandaree Public School #36	67,971	1,613	17,121	9,152	14,254	42,140	585	-	16,265	16,850	11,323	1,708	13,031
Manvel Public School	33,558	795	8,453	4,519	4,167	17,934	289	-	2,465	2,754	5,591	737	6,328
Maple Valley School District	21,045	499	5,301	2,834	241	8,875	181	-	3,733	3,914	3,506	(1,027)	2,479
Mapleton Public School	11,983	285	3,018	1,613	1,620	6,536	103	-	1,286	1,389	1,996	13	2,009
Max Public School	35,191	835	8,864	4,738	819	15,256	303	-	1,789	2,092	5,862	(381)	5,481
Mcclusky Public Schools	10,273	244	2,588	1,383	1,167	5,382	88	-	3,238	3,326	1,711	(620)	1,091
Mckenzie City Public School #1	223,691	5,304	56,345	30,119	11,196	102,964	1,924	-	29,582	31,506	37,265	(4,243)	33,022
Medina Public School District #3	28,175	667	7,097	3,794	1,406	12,964	242	-	862	1,104	4,695	315	5,010
Midkota School	20,899	495	5,264	2,814	2,970	11,543	180	-	4,664	4,844	3,484	(200)	3,284
Midway Public School District #128	29,165	692	7,346	3,927	1,982	13,947	251	-	10,904	11,155	4,857	(2,379)	2,478
Milnor Public School District #2	40,362	956	10,167	5,435	1,420	17,978	347	-	2,103	2,450	6,723	(343)	6,380
Minot Public School District #1	1,717,644	40,720	432,654	231,275	20,934	725,583	14,771	-	83,400	98,171	286,149	(18,088)	268,061
Minto Public School District #20	35,874	851	9,036	4,830	870	15,587	308	-	2,986	3,294	5,977	(709)	5,268
Mohall Lansford Sherwood School	51,530	1,223	12,980	6,938	3,707	24,848	443	-	570	1,013	8,583	937	9,520
Morton Sioux Special Education Unit	-	-	-	-	355	355	-	-	-	-	-	91	91
Mott/Regent School Dist #1	48,520	1,149	12,222	6,533	4,213	24,117	417	-	4,731	5,148	8,083	(522)	7,561
Mt Pleasant School Dist #4	53,519	1,269	13,481	7,206	4,032	25,988	460	-	1,390	1,850	8,915	1,025	9,940
Napoleon Public School District #2	30,077	713	7,576	4,050	3,762	16,101	259	-	4,469	4,728	5,011	(82)	4,929
Nedrose Public School	12,580	298	3,169	1,694	5,314	10,475	108	-	-	108	2,095	1,367	3,462
New Public School #8	-	-	-	-	2,840	2,840	-	-	35,342	35,342	-	(8,235)	(8,235)
New Rockford Shyenne Public School	24,310	576	6,123	3,273	2,664	12,636	209	-	8,097	8,306	4,051	(1,402)	2,649
New Salem Almont School District #49	58,114	1,378	14,638	7,825	2,613	26,454	500	-	2,336	2,836	9,683	65	9,748
New Town Public School District	163,823	3,884	41,265	22,058	10,357	77,564	1,409	-	19,292	20,701	27,293	(2,841)	24,452
Newburg United Public School	20,480	485	5,159	2,758	830	9,232	176	-	2,851	3,027	3,411	(566)	2,845

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NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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 Border School District # 100	61,697	1,463	15,541	8,307	1,524	26,835	531	-	6,042	6,573	10,279	(1,220)	9,059
North Sargent School District #3	44,960	1,067	11,325	6,054	1,766	20,212	387	-	970	1,357	7,490	179	7,669
North Valley Career & Technology Center	19,918	472	5,017	2,682	1,986	10,157	171	-	1,892	2,063	3,318	(142)	3,176
Northern Cass School District # 97	61,533	1,460	15,499	8,285	6,752	31,996	529	-	9,436	9,965	10,251	138	10,389
Northern Plains Special Ed Unit	17,575	417	4,427	2,366	162	7,372	151	-	1,326	1,477	2,928	(471)	2,457
Oakes Public Schools	46,326	1,097	11,669	6,238	1,271	20,275	398	-	7,912	8,310	7,717	(2,328)	5,389
Oberon Public School #16	-	-	-	-	4,215	4,215	-	-	4,842	4,842	-	119	119
Oliver-Mercer Special Education Unit	27,724	657	6,983	3,733	2,392	13,765	238	-	7,116	7,354	4,620	(1,030)	3,590
Park River Area School District	65,036	1,542	16,382	8,757	1,072	27,753	559	-	1,253	1,812	10,833	(40)	10,793
Peace Garden Special Services	46,651	1,106	11,751	6,281	4,163	23,301	401	-	1,194	1,595	7,772	705	8,477
Pembina Special Education Cooperative	9,323	221	2,348	1,255	2,660	6,484	80	-	-	80	1,554	961	2,515
Pingree-Buchanan School District	26,374	625	6,643	3,551	5,045	15,864	227	-	4,498	4,725	4,395	(353)	4,042
Richland School District # 44	38,157	904	9,611	5,138	1,785	17,438	328	-	4,055	4,383	6,358	(498)	5,860
Rolette Public School	21,176	502	5,334	2,851	867	9,554	182	-	4,335	4,517	3,529	(985)	2,544
Roughrider Education Services Program (RESP)	-	-	-	-	-	-	-	-	819	819	-	(306)	(306)
Rugby Public School District #5	79,294	1,880	19,973	10,677	4,620	37,150	682	-	4,192	4,874	13,210	440	13,650
Rural Cass Special Education Unit	29,153	691	7,343	3,925	847	12,806	251	-	1,075	1,326	4,858	(161)	4,697
Sargent Central Public School District #6	28,082	665	7,074	3,781	9,582	21,102	241	-	2,029	2,270	4,679	2,165	6,844
Sawyer Public School	24,518	581	6,176	3,301	2,789	12,847	211	-	763	974	4,086	522	4,608
Sheyenne Valley Career And Tech Center	17,498	413	4,408	2,356	1,377	8,554	150	-	5	155	2,916	470	3,386
Sheyenne Valley Special Education Unit	77,546	1,839	19,533	10,441	6,039	37,852	667	-	1,821	2,488	12,919	1,602	14,521
Solen Public School Dist #3	41,483	983	10,449	5,586	4,220	21,238	357	-	9,966	10,323	6,911	(1,090)	5,821
Souris Valley Special Services	55,140	1,307	13,889	7,424	7,769	30,389	474	-	1,447	1,921	9,188	1,875	11,061
South Central Prairie Special Education Unit	15,790	375	3,977	2,126	4,488	10,966	136	-	-	136	2,630	1,606	4,236
South East Education Cooperative	92,457	2,193	23,289	12,449	13,255	51,188	795	-	-	795	15,401	4,332	19,733
South Heart Public School District #9	50,315	1,193	12,674	6,775	6,413	27,055	433	-	1,805	2,238	8,381	1,644	10,025
South Prairie School District #70	77,420	1,836	19,501	10,424	3,642	35,403	666	-	1,181	1,847	12,899	595	13,494
St John School District #3	98,214	2,329	24,739	13,224	8,324	48,616	845	-	2,005	2,850	16,362	1,480	17,842
Stanley Community Public School District # 2	137,422	3,259	34,615	18,503	7,929	64,306	1,182	-	11,667	12,849	22,893	(449)	22,444
Surrey Schools	50,743	1,203	12,782	6,832	-	20,817	436	-	5,618	6,054	8,453	(1,965)	6,488
Sw Special Education Unit	10,234	243	2,578	1,378	633	4,832	88	-	610	698	1,705	(61)	1,644
Tgu School District #60	169,269	4,015	42,637	22,791	3,651	73,094	1,456	-	16,297	17,753	28,198	(3,618)	24,580
Thompson Public School	35,576	844	8,961	4,790	3,766	18,361	306	-	5,430	5,736	5,926	(369)	5,557
Tioga Public School District #15	107,272	2,542	27,020	14,444	9,188	53,194	922	-	2,686	3,608	17,872	2,473	20,345
Turtle Lake Mercer School District #72	42,796	1,014	10,780	5,762	2,926	20,482	368	-	3,359	3,727	7,131	170	7,301
Underwood School District #8	41,401	981	10,428	5,575	2,706	19,690	356	-	1,495	1,851	6,897	647	7,544
United Public School District # 7	98,847	2,344	24,898	13,309	1,421	41,972	850	-	8,059	8,909	16,467	(2,059)	14,408
Valley City Public School	69,886	1,657	17,603	9,410	-	28,670	601	-	16,737	17,338	11,642	(5,039)	6,603
Velva Public School	45,111	1,070	11,363	6,074	1,202	19,709	388	-	1,216	1,604	7,515	71	7,586
Wahpeton Public School District 37	116,805	2,768	29,422	15,727	3,443	51,360	1,004	-	18,844	19,848	19,459	(4,190)	15,269

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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
Warwick Public School	64,948	1,539	16,360	8,745	10,659	37,303	559	-	9,345	9,904	10,821	857	11,678
Washburn Public School	35,883	850	9,039	4,832	755	15,476	309	-	4,192	4,501	5,978	(1,070)	4,908
West Fargo Public School #6	1,728,449	40,976	435,376	232,730	51,281	760,363	14,864	-	118,513	133,377	287,949	(17,093)	270,856
West River Student Services	15,184	361	3,825	2,044	2,318	8,548	131	-	2,204	2,335	2,529	17	2,546
Westhope Public School #17	27,101	642	6,826	3,649	1,569	12,686	233	-	2,948	3,181	4,515	(343)	4,172
White Shield School Dist #85	93,889	2,225	23,650	12,642	1,389	39,906	807	-	13,047	13,854	15,643	(3,470)	12,173
Williston Basin School District #7	742,355	17,598	186,991	99,956	320,435	624,980	6,384	-	-	6,384	123,671	82,408	206,079
Williston Public School #1	-	-	-	-	64,023	64,023	-	-	408,900	408,900	-	(85,719)	(85,719)
Wilmac Multidistrict Special Education Unit	89,027	2,111	22,425	11,987	10,990	47,513	766	-	14,013	14,779	14,832	229	15,061
Wilton Public School District	46,668	1,105	11,755	6,284	3,894	23,038	401	-	41	442	7,774	1,318	9,092
Yellowstone School District # 14	32,708	775	8,239	4,404	5,566	18,984	281	-	1,453	1,734	5,449	1,353	6,802
Zeeland Public Schools	10,942	260	2,756	1,473	1,074	5,563	94	-	601	695	1,822	171	1,993
Attorney General's Office	1,765,891	41,864	444,807	237,771	67,355	791,797	15,186	-	23,568	38,754	294,188	12,394	306,582
Bank Of North Dakota	1,153,131	27,338	290,460	155,265	17,907	490,970	9,916	-	52,112	62,028	192,103	(11,252)	180,851
Beef Commission	22,045	523	5,553	2,968	2,400	11,444	190	-	1,164	1,354	3,673	271	3,944
Bismarck State College	465,849	11,044	117,342	62,725	4,288	195,399	4,006	-	15,067	19,073	77,607	(2,881)	74,726
Board Of Medical Examiners	33,413	792	8,416	4,499	2,913	16,620	287	-	2,116	2,403	5,566	337	5,903
Board Of Pharmacy	32,839	778	8,272	4,422	2,367	15,839	282	-	9	291	5,469	694	6,163
Central Services	127,428	3,020	32,098	17,158	4,990	57,266	1,096	-	13,200	14,296	21,230	(2,446)	18,784
Department Of Transportation	6,216,605	147,376	1,565,890	837,045	69,221	2,619,532	53,459	-	203,755	257,214	1,035,648	(49,071)	986,577
Dickinson State University	219,328	5,199	55,246	29,532	2,593	92,570	1,886	-	19,535	21,421	36,540	(5,531)	31,009
Education Standards & Practice	61,458	1,458	15,481	8,275	4,927	30,141	529	-	385	914	10,236	1,314	11,550
Electrical Board	166,615	3,951	41,968	22,434	5,403	73,756	1,433	-	9,526	10,959	27,756	(878)	26,878
Housing Finance Agency	295,876	7,013	74,528	39,839	14,520	135,900	2,544	-	10,863	13,207	49,290	15	49,305
Information Technology Dept	3,326,311	78,856	837,859	447,876	282,083	1,646,674	28,604	-	40,257	68,861	554,143	74,212	628,355
Insurance Department	270,592	6,415	68,159	36,434	18,201	129,209	2,327	-	21,101	23,428	45,080	(1,561)	43,519
Job Service North Dakota	881,164	20,889	221,955	118,646	17,649	379,139	7,577	-	58,121	65,698	146,795	(12,015)	134,780
Lake Region State College	188,521	4,469	47,486	25,384	15,222	92,561	1,621	-	12,815	14,436	31,406	(16)	31,390
Land Department	163,657	3,879	41,223	22,036	10,574	77,712	1,407	-	26,136	27,543	27,266	(4,800)	22,466
Legislative Council	364,757	8,648	91,878	49,113	24,057	173,696	3,137	-	5,224	8,361	60,767	5,390	66,157
Mayville State University	290,003	6,875	73,048	39,048	7,230	126,201	2,494	-	15,549	18,043	48,313	(2,785)	45,528
Mill & Elevator Association	939,974	22,284	236,769	126,564	81,558	467,175	8,083	-	-	8,083	156,591	27,918	184,509
Minot State University	528,978	12,541	133,243	71,225	885	217,894	4,549	-	17,447	21,996	88,126	(5,004)	83,122
ND Board Of Nursing	71,821	1,703	18,091	9,670	3,769	33,233	618	-	3,818	4,436	11,965	193	12,158
ND Public Employees Retirement System	231,861	5,497	58,403	31,219	14,394	109,513	1,994	-	10,807	12,801	38,627	537	39,164
ND Soybean Council	29,393	697	7,404	3,958	2,967	15,026	253	-	7,322	7,575	4,896	(1,655)	3,241
ND St College Of Science	511,519	12,128	128,846	68,874	639	210,487	4,399	-	28,637	33,036	85,215	(9,340)	75,875
ND State Board Of Accountancy	13,134	312	3,308	1,768	904	6,292	113	-	5,356	5,469	2,188	(1,417)	771
ND State Board Of Cosmetology	9,799	233	2,468	1,319	1,173	5,193	84	-	871	955	1,632	178	1,810
ND State Plumbing Board	49,231	1,167	12,401	6,629	2,411	22,608	423	-	213	636	8,200	587	8,787

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
ND System Information Technology Services	249,640	5,918	62,881	33,613	14,192	116,604	2,147	-	5,723	7,870	41,589	1,787	43,376
ND University System Office	129,846	3,078	32,707	17,483	11,567	64,835	1,117	-	1,679	2,796	21,632	3,146	24,778
North Dakota State University	3,160,545	74,927	796,104	425,557	1,810	1,298,398	27,179	-	135,739	162,918	526,526	(43,411)	483,115
Office Of Management & Budget	355,543	8,428	89,557	47,873	15,116	160,974	3,057	-	8,866	11,923	59,231	1,298	60,529
Public Finance Authority	20,561	488	5,179	2,769	1,611	10,047	177	-	905	1,082	3,425	124	3,549
Real Estate Commission	23,644	560	5,956	3,184	4,140	13,840	203	-	35	238	3,937	1,274	5,211
Retirement & Investment Office	126,067	2,988	31,755	16,975	5,388	57,106	1,084	-	21,196	22,280	21,001	(4,744)	16,257
Rough Rider Industries	174,706	4,140	44,006	23,524	9,884	81,554	1,502	-	1,430	2,932	29,107	2,602	31,709
State Auditor's Office	344,060	8,155	86,665	46,327	3,969	145,116	2,959	-	22,400	25,359	57,319	(6,930)	50,389
State Board Of Law Examiners	40,357	957	10,165	5,434	-	16,556	347	-	6,026	6,373	6,723	(2,282)	4,441
State Fair Association	88,361	2,095	22,257	11,897	1,233	37,482	760	-	9,452	10,212	14,720	(2,913)	11,807
University Of North Dakota	3,946,571	93,561	994,095	531,392	26,515	1,645,563	33,938	-	119,415	153,353	657,473	(34,760)	622,713
Valley City State University	193,114	4,578	48,643	26,002	3,616	82,839	1,661	-	6,525	8,186	32,173	(508)	31,665
Williston State College	68,542	1,625	17,265	9,229	3,101	31,220	589	-	21,882	22,471	11,417	(5,665)	5,752
Workforce Safety & Insurance	1,675,720	39,727	422,094	225,630	15,266	702,717	14,410	-	45,890	60,300	279,165	(13,171)	265,994
Adjutant General ND National Guard	1,199,424	28,434	302,121	161,498	19,939	511,992	10,314	-	54,978	65,292	199,819	(13,664)	186,155
Aeronautics Commission	49,912	1,183	12,572	6,721	5,263	25,739	429	-	3,302	3,731	8,314	232	8,546
Career & Technical Education	200,132	4,745	50,411	26,947	9,663	91,766	1,721	-	1,349	3,064	33,339	2,710	36,049
Commission On Legal Counsel For Indigents	211,262	5,009	53,214	28,446	1,750	88,419	1,817	-	22,126	23,943	35,195	(6,115)	29,080
Department Of Commerce	354,921	8,414	89,400	47,789	5,154	150,757	3,052	-	33,628	36,680	59,128	(11,822)	47,306
Department Of Corrections And Rehabilitation	682,384	16,178	171,885	91,881	17,795	297,739	5,868	-	55,902	61,770	113,678	(8,914)	104,764
Department Of Corrections Transitional Services	241,666	5,729	60,873	32,539	11,371	110,512	2,078	-	6,459	8,537	40,260	922	41,182
Department Of Financial Institutions	204,557	4,850	51,525	27,543	570	84,488	1,759	-	12,342	14,101	34,077	(4,411)	29,666
Department Of Human Services	8,109,911	192,260	2,942,792	1,091,972	152,369	3,479,393	69,740	-	32,589	102,329	1,351,061	36,380	1,387,441
Dept Of Agriculture	452,594	10,730	114,003	60,940	22,338	208,011	3,892	-	11,973	15,865	75,400	2,068	77,468
Facility Management	186,054	4,410	46,865	25,052	5,666	81,993	1,600	-	12,833	14,433	30,995	(2,843)	28,152
Field Services Division	854,125	20,248	215,144	115,005	31,863	382,260	7,345	-	11,398	18,743	142,293	4,638	146,931
Game & Fish Department	1,282,290	30,399	322,994	172,656	51,284	577,333	11,027	-	5,385	16,412	213,622	12,285	225,907
Governor's Office	123,592	2,931	31,131	16,641	3,173	53,876	1,063	-	3,392	4,455	20,589	(420)	20,169
Heart River Correctional Center	86,395	2,047	21,762	11,633	35,507	70,949	743	-	-	743	14,394	9,132	23,526
Highway Patrol	1,617,820	38,354	407,510	217,834	100,168	763,866	13,912	-	17,480	31,392	269,518	23,680	293,198
Historical Society	446,241	10,579	112,403	60,085	19,145	202,212	3,837	-	16,228	20,065	74,340	(170)	74,170
Indian Affairs Commission	14,222	337	3,582	1,915	3,278	9,112	122	-	6,576	6,698	2,370	(722)	1,648
Industrial Commission	740,755	17,561	186,588	99,740	12,979	316,868	6,370	-	29,891	36,261	123,403	(5,161)	118,242
James River Correctional Ctr	727,995	17,260	183,373	98,022	9,830	308,485	6,260	-	64,047	70,307	121,278	(15,408)	105,870
Juvenile Services - DOCR	154,958	3,673	39,032	20,865	578	64,148	1,333	-	9,829	11,162	25,816	(2,572)	23,244
Life Skills and Transition Center	1,118,823	26,524	281,818	150,646	1,357	460,345	9,621	-	85,491	95,112	186,389	(27,295)	159,094
Mental Health	960,815	22,778	242,018	129,371	276,615	670,782	8,262	-	7,522	15,784	160,064	100,851	260,915
Milk Marketing Board	7,150	170	1,801	963	516	3,450	61	-	4,415	4,476	1,190	(1,215)	(25)
ND Barley Council	17,672	420	4,451	2,379	1,005	8,255	152	-	50	202	2,944	302	3,246

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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	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	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
ND Corn Utilization Council	19,218	455	4,841	2,588	1,814	9,698	165	-	2,428	2,593	3,202	(204)	2,998
ND Council On The Arts	40,274	954	10,145	5,423	2,293	18,815	346	-	686	1,032	6,709	409	7,118
ND Department Of Health	1,279,984	30,344	322,413	172,345	35,844	560,946	11,007	-	293,681	304,688	213,239	(97,653)	115,586
ND Department Of Labor	67,670	1,603	17,045	9,112	4,183	31,943	582	-	12,282	12,864	11,275	(3,298)	7,977
ND Ethics Commission	-	-	-	-	2,822	2,822	-	-	-	-	-	809	809
ND Oilseed Council	4,143	98	1,044	558	268	1,968	36	-	1	37	690	83	773
ND Securities Department	59,802	1,417	15,063	8,052	2,198	26,730	514	-	6,376	6,890	9,962	(1,155)	8,807
ND State Library	114,489	2,715	28,838	15,416	1,700	48,669	985	-	7,147	8,132	19,072	(1,513)	17,559
ND Supreme Court	2,913,161	69,062	733,791	392,247	53,184	1,248,284	25,051	-	27,543	52,594	485,314	5,415	490,729
ND Veterans Home	430,719	10,211	108,493	57,995	-	176,699	3,704	-	32,780	36,484	71,755	(11,028)	60,727
ND Wheat Commission	55,973	1,326	14,099	7,537	2,644	25,606	481	-	382	863	9,327	625	9,952
ND Youth Correctional Center	209,983	4,978	52,892	28,274	6,252	92,396	1,806	-	58,258	60,064	34,981	(14,437)	20,544
North Dakota State Hospital	1,527,353	36,209	384,722	205,653	1,676	628,260	13,134	-	129,209	142,343	254,447	(40,940)	213,507
Office Of Administrative Hearings	41,682	988	10,499	5,612	1,577	18,676	358	-	3,390	3,748	6,945	(621)	6,324
Parks & Recreation Department	344,231	8,160	86,708	46,350	8,285	149,503	2,960	-	23,643	26,603	57,346	(5,623)	51,723
Protection & Advocacy Project	157,195	3,727	39,596	21,166	1,374	65,863	1,352	-	18,185	19,537	26,186	(5,393)	20,793
Public Instruction	473,664	11,230	119,310	63,777	30,231	224,548	4,073	-	48,558	52,631	78,908	(5,983)	72,925
Public Service Commission	296,198	7,022	74,609	39,882	7,231	128,744	2,547	-	27,412	29,959	49,344	(5,463)	43,881
Racing Commission	16,162	383	4,071	2,176	827	7,457	139	-	304	443	2,693	123	2,816
School For The Blind	90,377	2,142	22,765	12,169	9,153	46,229	777	-	3,163	3,940	15,055	1,623	16,678
SCHOOL FOR THE DEAF	143,232	3,397	36,078	19,286	3,106	61,867	1,232	-	3,758	4,990	23,861	(131)	23,730
Secretary Of State	146,913	3,482	37,006	19,781	294	60,563	1,263	-	9,719	10,982	24,476	(3,268)	21,208
State Penitentiary	903,119	21,410	227,485	121,602	9,217	379,714	7,766	-	101,397	109,163	150,454	(25,933)	124,521
State Seed Department	162,170	3,844	40,849	21,836	6,056	72,585	1,395	-	6,071	7,466	27,017	524	27,541
State Treasurer's Office	43,958	1,042	11,072	5,919	2,656	20,689	378	-	4,135	4,513	7,323	(671)	6,652
Tax Department	650,516	15,422	163,857	87,590	11,788	278,657	5,594	-	38,345	43,939	108,370	(10,482)	97,888
Tobacco Prevention/Control Committee	-	-	-	-	1,409	1,409	-	-	-	-	-	1,015	1,015
Veterans Affairs Department	51,012	1,210	12,849	6,869	5,937	26,865	439	-	1,650	2,089	8,497	1,035	9,532
Water Commission	625,507	14,830	157,588	84,222	6,826	263,436	5,379	-	20,153	25,532	104,205	(4,028)	100,177
Total	\$ 120,030,959	\$ 2,845,561	\$ 30,234,397	\$ 16,161,772	\$ 5,463,930	\$ 54,705,660	\$ 1,032,204	\$ -	\$ 5,367,321	\$ 6,399,525	\$ 19,996,404	\$ 11,758	\$ 20,008,162

Note: Columns may not foot due to rounding.

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

NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
 NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS AND OPEB
 AMOUNTS BY EMPLOYER
 AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

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, 2022 is as follows:

Retired Participants, Receiving Benefits	14,290
Active Participants, Not Receiving Benefits	19,018
	33,308

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, 2022

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, 2022, 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:

June 30, 2022	RHIC
Total OPEB Liability	\$ 274,514,031
RHIC Fiduciary Net Position	154,483,072
Net OPEB Liability	\$ 120,030,959
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	56.28%

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, 2022

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2022, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	For June 30, 2022, 2.25%
Salary Increase (Payroll Growth)	Not Applicable
Investment Rate of Return	For June 30, 2022, 5.75%, 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 investment return assumption was decreased from 6.50% to 5.75%.

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

Investment Rate of Return

The long-term expected investment rate of return assumption for the RHIC was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of RHIC investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Estimates of arithmetic real rates of return, for each major asset class included in the RHIC's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad U.S. Equity	39.00%	5.75%
International Equities	26.00%	6.00%
Core-Plus Fixed Income	35.00%	0.22%

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, 2022

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

Discount Rate

The discount rate used to measure the total OPEB liability was 5.39%. 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, 2022 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 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 5.39%, 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 (4.39%) or 1-percentage-point higher (6.39%) than the current rate:

1% Decrease	Current Single Discount Rate Assumption	1% Increase
4.39%	5.39%	6.39%
\$153,212,299	\$120,030,959	\$92,176,119

NOTE 6 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, 2022, the average of the expected remaining service lives of all employees calculated by our external actuaries was 4.8884 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, 2022

NOTE 7 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, 2022 to be recognized in OPEB expense in future years is presented below:

<u>Year Ended June 30:</u>	<u>Amount</u>
2023	\$ 12,602,788
2024	11,760,396
2025	10,237,267
2026	13,609,075
2027	-
Thereafter	-
Total	<u>\$ 48,209,526</u>

NOTE 8 COLLECTIVE OPEB EXPENSE

Collective OPEB expense includes changes in the collective net OPEB liability, projected earnings on OPEB plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period.

The components of OPEB expense for the year ending June 30, 2022 are as follows:

Service Cost	\$ 4,003,587
Interest on the Total OPEB Liability	15,155,215
Changes of Benefit Terms	-
Employee Contributions	(469,129)
Projected Earnings on Plan Investments	(11,816,716)
OPEB Plan Administrative Expense	383,458
Other	1
Recognition of Deferred Inflows/Outflows of Resources:	
Difference Between Actual and Expected Experience	472,362
Assumption Changes	8,912,000
Recognition of Investment Gains or Losses	3,355,626
OPEB Expense	<u>\$ 19,996,404</u>

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, 2022

NOTE 9 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, 2022. The supporting actuarial information is included in the June 30, 2022, GASB Statements No. 74 and 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* actuarial valuation for each retirement plan. The additional financial and actuarial information is available at www.nd.gov/ndpers or by contacting the Agency at: North Dakota Public Employees Retirement System, P.O. Box 1657, Bismarck, ND 58502.



**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, 2022, and the related notes, and have issued a report thereon dated January 30, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

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

Report on 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

CliftonLarsonAllen LLP

Baltimore, Maryland
January 30, 2023