

**NORTH DAKOTA PUBLIC EMPLOYEES
RETIREMENT SYSTEM**

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

YEAR ENDED JUNE 30, 2023



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**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
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INDEPENDENT AUDITORS' REPORT

Governor Doug Burgum
The Legislative Assembly

Rebecca Fricke, Interim Executive Director
North Dakota Public Employees Retirement System
Bismarck, North Dakota

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of the Retiree Health Insurance Credit Fund (RHIC), as administered by the North Dakota Public Employees Retirement System (the System), a department of the State of North Dakota, as of and for the year ended June 30, 2023, 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, 2023 (specified column totals), included in the accompanying schedule of OPEB amounts by employer of the RHIC, and the related notes.

In our opinion, the accompanying 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, 2023, 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.

Governor Doug Burgum
The Legislative Assembly
Rebecca Fricke, Interim 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.
- 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 schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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.

Governor Doug Burgum
The Legislative Assembly
Rebecca Fricke, Interim Executive Director
North Dakota Public Employees Retirement System

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the System as of and for the year ended June 30, 2023, and our report thereon, dated February 1, 2024, expressed an unmodified opinion on those financial statements.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, 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

Baltimore, Maryland
February 1, 2024

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Alexander	\$ 180,683	0.017975%
City of Ashley	98,752	0.009824%
City of Beach	258,445	0.025711%
City of Belfield	53,422	0.005315%
City of Berthold	35,944	0.003576%
City of Beulah	771,824	0.076784%
City of Bottineau	437,702	0.043545%
City of Bowman	701,553	0.069794%
City of Burlington	338,831	0.033708%
City of Carrington	703,683	0.070005%
City of Carson	83,948	0.008352%
City of Cavalier	601,162	0.059806%
City of Cooperstown	40,055	0.003985%
City of Crosby	151,270	0.015049%
City of Devils Lake	2,290,436	0.227863%
City of Dickinson	7,671,685	0.763213%
City of Dodge	49,143	0.004889%
City of Drayton	189,445	0.018847%
City of Elgin	36,307	0.003612%
City of Ellendale	404,454	0.040237%
City of Emerado	109,566	0.010900%
City of Fargo	33,556,431	3.338341%
City of Finley	118,668	0.011806%
City of Garrison	118,277	0.011767%
City of Glenburn	29,187	0.002904%
City of Grafton	1,624,416	0.161604%
City of Grand Forks	25,606,933	2.547490%
City of Grenora	115,337	0.011474%
City of Gwinner	176,933	0.017602%
City of Halliday	107,084	0.010653%
City of Hankinson	224,350	0.022319%
City of Harvey	332,906	0.033119%
City of Harwood	111,293	0.011072%
City of Hatton	51,207	0.005094%
City of Jamestown	4,671,914	0.464783%
City of Killdeer	516,919	0.051425%
City of Kindred	109,200	0.010864%
City of Kulm	91,309	0.009084%
City of Lakota	122,880	0.012225%
City of Lamoure	68,961	0.006861%
City of Larimore	162,436	0.016160%
City of Lidgerwood	90,480	0.009001%
City of Lincoln	482,031	0.047955%
City of Linton	197,259	0.019624%
City of Lisbon	234,972	0.023376%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
City of Maddock	\$ 118,241	0.011763%
City of Mandan	2,912,802	0.289778%
City of Mapleton	65,769	0.006543%
City of Mcville	84,413	0.008398%
City of Medora	156,842	0.015603%
City of Michigan	52,283	0.005201%
City of Minot	4,851,966	0.482695%
City of Minto	39,271	0.003907%
City of Mohall	176,696	0.017578%
City of Mott	36,956	0.003677%
City of Napoleon	175,451	0.017455%
City of New England	110,684	0.011011%
City of New Rockford	166,256	0.016540%
City of New Salem	66,753	0.006641%
City of New Town	574,789	0.057183%
City of Northwood	271,376	0.026998%
City of Oakes	515,030	0.051237%
City of Park River	277,813	0.027638%
City of Pembina	61,390	0.006107%
City of Powers Lake	103,736	0.010320%
City of Ray	135,841	0.013514%
City of Regent	63,516	0.006319%
City of Rhame	43,929	0.004370%
City of Richardton	42,545	0.004233%
City of Rolette	89,003	0.008854%
City of Rolla	158,880	0.015806%
City of Rugby	305,556	0.030398%
City of Stanley	605,843	0.060272%
City of Surrey	295,110	0.029359%
City of Thompson	220,646	0.021951%
City of Tioga	841,535	0.083720%
City of Towner	84,345	0.008391%
City of Valley City	869,430	0.086495%
City of Velva	160,252	0.015943%
City of Wahpeton	2,578,963	0.256567%
City of Walhalla	181,460	0.018052%
City of Watford City	4,088,709	0.406763%
City of West Fargo	14,298,866	1.422514%
City of Westhope	43,425	0.004320%
City of Williston	19,938,244	1.983544%
City of Wilton	110,047	0.010948%
City of Wishek	202,744	0.020170%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Adams County	\$ 661,432	0.065802%
Barnes County	3,170,989	0.315464%
Benson County	1,227,576	0.122125%
Billings County	4,655,407	0.463140%
Bottineau County	2,626,547	0.261300%
Bowman County	992,889	0.098777%
Burke County	1,274,878	0.126830%
Burleigh County	14,335,211	1.426130%
Cass County	21,948,015	2.183485%
Cavalier County	2,669,078	0.265532%
Dickey County	1,236,664	0.123029%
Divide County	1,719,461	0.171060%
Dunn County	5,152,648	0.512608%
Eddy County	654,732	0.065136%
Emmons County	1,865,785	0.185616%
Foster County	877,173	0.087265%
Golden Valley County	781,459	0.077743%
Grand Forks County	11,785,513	1.172475%
Grant County	923,069	0.091831%
Griggs County	645,985	0.064265%
Hettinger County	953,814	0.094890%
Lamoure County	1,444,207	0.143676%
Logan County	449,776	0.044746%
Mchenry County	890,976	0.088638%
Mcintosh County	649,981	0.064663%
Mckenzie County	10,052,821	1.000099%
Mclean County	4,672,290	0.464820%
Mercer County	3,031,233	0.301560%
Morton County	7,256,862	0.721945%
Mountrail County	6,060,992	0.602974%
Nelson County	1,142,604	0.113671%
Oliver County	863,741	0.085929%
Pembina County	1,873,444	0.186378%
Pierce County	1,681,942	0.167327%
Ramsey County	3,760,866	0.374147%
Ransom County	1,629,696	0.162129%
Renville County	1,206,275	0.120006%
Richland County	5,605,125	0.557622%
Rolette County	1,667,891	0.165929%
Sargent County	781,594	0.077756%
Sheridan County	596,988	0.059391%
Slope County	996,535	0.099140%
Stark County	5,216,063	0.518917%
Steele County	607,413	0.060428%
Stutsman County	5,941,609	0.591097%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Towner County	\$ 1,217,615	0.121134%
Trail County	3,255,758	0.323897%
Walsh County	2,344,141	0.233205%
Ward County	11,071,728	1.101464%
Wells County	1,923,937	0.191402%
Williams County	16,094,652	1.601167%
Cavalier County Health Dist	132,011	0.013133%
Central Valley Health Unit	961,964	0.095700%
City-County Health District	585,416	0.058240%
Custer Health Unit	1,052,435	0.104701%
Dickey County Health District	199,037	0.019801%
Emmons County Public Health	155,969	0.015516%
First District Health Unit	1,893,496	0.188373%
Garrison Diversion Conservancy District	2,151,071	0.213998%
Kidder County District Health Unit	70,024	0.006966%
Lake Region District Health Unit	781,636	0.077761%
McIntosh District Health Unit	136,046	0.013534%
Nelson-Griggs District Health Unit	93,654	0.009317%
Rolette County Public Health	527,342	0.052462%
Sargent County District Health Unit	127,701	0.012704%
Southwestern District Health Unit	1,199,535	0.119335%
Trail District Health Unit	179,186	0.017826%
Upper Missouri Health Unit	1,181,083	0.117499%
Walsh County Health District	360,216	0.035836%
Wells County Dist Health Unit	150,480	0.014970%
Agassiz Water Users District	102,203	0.010168%
Barnes County Soil Conservation District	75,968	0.007558%
Bismarck Rural Fire Protection	893,830	0.088922%
Bowman City Park Board	122,794	0.012216%
Burleigh County Council On Aging	479,521	0.047705%
Burleigh County Soil Conservation District	181,395	0.018046%
Carnegie Regional Library	68,349	0.006800%
Cass County Soil Conservation District	248,010	0.024673%
Cass County Water Resource District	240,772	0.023953%
Cavalier County Job Development Authority	56,066	0.005578%
Central Plains Water District	221,757	0.022061%
City of Bottineau Park Board	88,710	0.008825%
Consolidated Waste Ltd	134,473	0.013378%
Devils Lake Park Board	365,147	0.036326%
Dunseith Community Nursing Home	285,393	0.028392%
Eddy County Soil Conservation District	41,440	0.004123%
Fargo Park District	3,800,396	0.378080%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Grafton Park District	\$ 153,245	0.015245%
Grand Forks County Water Resource District	115,559	0.011496%
Grand Forks Park District	1,941,387	0.193138%
Grand Forks Public Library	651,988	0.064863%
Grand Forks-E Grand Forks Metropolitan Planning	261,387	0.026004%
Greater Ramsey Water District	334,192	0.033247%
James River Soil Conservation District	28,207	0.002806%
James River Valley Library System	348,161	0.034637%
Jamestown Parks And Recreation District	461,760	0.045938%
Jamestown Regional Airport	271,433	0.027003%
Kindred Park District	64,065	0.006373%
Lake Metigoshe Recreation Service District	143,499	0.014276%
Logan County Soil Conservation District	32,121	0.003196%
Mercer County Soil Conservation District	64,033	0.006370%
Minot Park District	987,884	0.098279%
Minot Rural Fire Department	286,589	0.028511%
Municipal Airport Authority of the City of Fargo	1,107,106	0.110140%
North Central Soil Conservation District	44,420	0.004419%
North Dakota Firefighters Association	206,346	0.020528%
Park District - City of New Rockford	52,578	0.005231%
R & T Water Supply Commerce Authority	353,187	0.035137%
Ramsey County Housing Authority	67,028	0.006668%
Ramsey County Soil Conservation District	49,840	0.004958%
Ramsey County Water Resource District	35,232	0.003505%
Ransom County Soil Cons Dist	122,422	0.012179%
Rolette County Soil Conservation District	43,024	0.004280%
Sheridan County Soil Conservation District	45,760	0.004552%
Southeast Region Career & Technology Center	151,307	0.015053%
Southeast Water Users District	518,414	0.051574%
Southwest Water Authority	2,159,316	0.214818%
Stark County Council on Aging/Elder Care	102,788	0.010226%
Stutsman County Housing Authority	237,588	0.023636%
Tioga Park District	74,726	0.007434%
Trails County Job Development Authority	121,007	0.012038%
Trails County Water Resource District	50,100	0.004984%
Tri-Cities Joint Job Development Authority	149,027	0.014826%
Valley City Park District	412,293	0.041017%
Wahpeton Park Board	394,753	0.039272%
Walsh County Housing Authority	31,332	0.003117%
Walsh County Water Resource District	14,208	0.001413%
Ward County Water Resource District	41,868	0.004165%
Watford City Park District	758,899	0.075499%
West Fargo Park District	1,247,241	0.124081%
Western & Central Stark Soil Conservation District	66,820	0.006648%
Western Area Water Supply Authority	581,432	0.057843%
Williams County Soil Conservation District	125,152	0.012451%
Williston Housing Authority	223,363	0.022221%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Anamoose Public School District #14	\$ 210,242	0.020916%
Apple Creek Elementary School	28,086	0.002794%
Beach Public School District #3	697,137	0.069354%
Belcourt School District #7	4,670,732	0.464665%
Belfield Public School #13	161,263	0.016043%
Beulah Public School #27	753,104	0.074922%
Billings County School District	207,472	0.020640%
Bismarck Public Schools	22,523,021	2.240689%
Bottineau Public School	1,123,120	0.111733%
Bowman County School District #1	683,291	0.067977%
Burke Central School	74,935	0.007455%
Burleigh County Special Education Unit	66,441	0.006610%
Carrington School District #49	413,755	0.041162%
Cavalier Public Schools	356,972	0.035513%
Center Stanton Public School	162,419	0.016158%
Central Cass Public School District #7	1,127,319	0.112151%
Central Regional Education Association	360,183	0.035833%
Dakota Prairie Public School	525,098	0.052239%
Devils Lake Public School	2,490,014	0.247718%
Dickinson Public Schools	5,227,389	0.520044%
Divide County School Dist #1	686,298	0.068276%
Drake Public School District	167,850	0.016698%
Drayton Public School #19	475,613	0.047316%
Dunseith School District #1	1,476,921	0.146931%
East Central Special Education Unit	237,074	0.023585%
Ellendale Public School District #40	300,036	0.029849%
Enderlin Area School District #24	373,321	0.037140%
Fairmount Public School	106,912	0.010636%
Fargo Public Schools	17,827,797	1.773588%
Fort Totten School District # 30	273,181	0.027177%
Garrison Public School District #51	335,185	0.033346%
Glen Ullin Public School #48	146,607	0.014585%
Glenburn School District	258,500	0.025717%
Grafton Public School District #3	1,157,645	0.115168%
Great Northwest Education Cooperative	57,055	0.005676%
Harvey Public School Dist #38	511,445	0.050881%
Hazen Public School District #3	459,908	0.045754%
Hillsboro Public School	421,028	0.041886%
James River Multidistrict Special Education Unit	486,253	0.048375%
Jamestown Public School District #1	1,876,654	0.186698%
Kenmare Public School District #28	287,295	0.028581%
Killdeer Public School #16	592,208	0.058915%
Kindred Public School District #2	453,833	0.045149%
Kulm Public School District #7	206,116	0.020505%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Lake Region Special Education Unit	\$ 445,538	0.044324%
Lakota Public School District # 66	150,032	0.014926%
Lamoure School District #8	298,798	0.029726%
Larimore Public School District #44	474,845	0.047240%
Leeds Public School District 6	76,609	0.007621%
Lewis & Clark Public Schools	692,208	0.068864%
Lidgerwood Public School	254,106	0.025280%
Linton Public School District #36	347,570	0.034578%
Lisbon Public School	731,164	0.072739%
Lonetree Special Education Unit	22,176	0.002206%
Mandan Public School District #1	6,760,736	0.672588%
Mandaree Public School #36	581,948	0.057895%
Manvel Public School	212,950	0.021185%
Maple Valley School District	214,432	0.021333%
Mapleton Public School	154,383	0.015359%
Max Public School	296,461	0.029493%
Mclusky Public Schools	75,953	0.007556%
Mckenzie Cty Public School #1	1,413,371	0.140608%
Medina Public School District #3	236,384	0.023517%
Midkota School	204,717	0.020366%
Midway Public School District #128	207,136	0.020607%
Milnor Public School District #2	330,726	0.032902%
Minot Public School District #1	13,463,579	1.339416%
Minto Public School District #20	320,025	0.031837%
Mohall Lansford Sherwood School	479,602	0.047713%
Mott/Regent School Dist #1	382,947	0.038097%
Mt Pleasant School Dist #4	416,846	0.041470%
Napoleon Public School District #2	191,725	0.019074%
Nedrose Public School	125,867	0.012522%
New Rockford Sheyenne Public School	158,285	0.015747%
New Salem Almont School District #49	520,907	0.051822%
New Town Public School District	1,206,455	0.120023%
Newburg United Public School	186,713	0.018575%
North Border School District # 100	489,276	0.048675%
North Sargent School District #3	384,102	0.038212%
North Valley Career & Technology Center	191,813	0.019082%
Northern Cass School District # 97	502,426	0.049984%
Northern Plains Special Ed Unit	158,303	0.015749%
Oakes Public Schools	479,800	0.047733%
Oberon Public School #16	67,689	0.006734%
Oliver-Mercer Special Education Unit	208,114	0.020704%
Park River Area School District	519,503	0.051682%
Peace Garden Special Services	407,145	0.040505%
Pembina Special Education Cooperative	81,766	0.008134%
Pingree-Buchanan School District	217,228	0.021611%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Richland School District # 44	\$ 295,749	0.029422%
Rolette Public School	189,629	0.018865%
Rugby Public School District #5	707,464	0.070382%
Rural Cass Special Education Unit	259,978	0.025864%
Sargent Central Public School District #6	233,958	0.023275%
Sawyer Public School	197,550	0.019653%
Sheyenne Valley Career And Tech Center	141,166	0.014044%
Sheyenne Valley Special Education Unit	564,974	0.056206%
Solen Public School Dist #3	357,554	0.035571%
Souris Valley Special Services	427,687	0.042548%
South Central Prairie Special Education Unit	123,341	0.012271%
South East Education Cooperative	887,003	0.088243%
South Heart Public School District #9	374,405	0.037247%
South Prairie School District #70	649,933	0.064658%
St John School District #3	688,871	0.068532%
Stanley Community Public School District # 2	1,177,451	0.117138%
Surrey Schools	459,339	0.045697%
Sw Special Education Unit	54,615	0.005433%
Sweet Briar School District # 17	10,000	0.000995%
Tgu School District #60	1,385,294	0.137815%
Thompson Public School	432,856	0.043062%
Tioga Public School District #15	783,757	0.077972%
Turtle Lake Mercer School District #72	382,720	0.038075%
Underwood School District #8	305,263	0.030369%
United Public School District # 7	882,664	0.087811%
Valley City Public School	531,131	0.052839%
Velva Public School	413,613	0.041148%
Wahpeton Public School District 37	920,318	0.091557%
Warwick Public School	436,573	0.043432%
Washburn Public School	356,529	0.035469%
West Fargo Public School #6	13,473,507	1.340404%
West River Student Services	140,605	0.013988%
Westhope Public School #17	206,575	0.020551%
White Shield School Dist #85	839,882	0.083555%
Williston Basin School District #7	5,278,216	0.525100%
Wilmac Multidistrict Special Education Unit	823,231	0.081899%
Wilton Public School District	333,372	0.033165%
Yellowstone School District # 14	271,125	0.026973%
Zeeland Public Schools	76,812	0.007642%
Attorney General's office	14,211,299	1.413802%
Bank of North Dakota	9,978,945	0.992749%
Beef Commission	50,227	0.004997%
Bismarck State College	3,897,738	0.387764%
Board of Medical Examiners	300,701	0.029915%
Board of Pharmacy	238,642	0.023741%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Central Services	\$ 1,146,062	0.114015%
Department of Transportation	54,145,691	5.386651%
Dickinson State University	1,814,024	0.180467%
Education Standards & Practice	546,433	0.054362%
Electrical Board	1,538,888	0.153095%
Housing Finance Agency	2,456,623	0.244396%
Information Technology Dept	28,802,665	2.865416%
Insurance Department	2,325,270	0.231328%
Job Service North Dakota	6,844,551	0.680926%
Lake Region State College	1,642,068	0.163360%
Land Department	1,282,850	0.127624%
Legislative Council	3,265,395	0.324856%
Mayville State University	2,138,489	0.212746%
Mill & Elevator Association	7,486,594	0.744799%
Minot State University	4,566,967	0.454342%
ND Board of Nursing	727,133	0.072338%
ND Public Employees Retirement System	1,811,811	0.180247%
ND Soybean Council	212,249	0.021115%
ND St College of Science	4,413,858	0.439110%
ND State Board of Accountancy	127,997	0.012734%
ND State Plumbing Board	431,915	0.042969%
ND System Information Technology Services	2,174,953	0.216374%
ND University System office	1,100,312	0.109464%
North Dakota State Board of Dental Examiners	115,412	0.011482%
North Dakota State University	26,677,052	2.653950%
office of Management & Budget	2,934,484	0.291935%
Public Finance Authority	181,911	0.018097%
Real Estate Commission	209,459	0.020838%
Retirement & Investment office	1,456,020	0.144851%
Rough Rider Industries	1,413,061	0.140578%
State Auditor's office	2,627,407	0.261386%
State Board of Law Examiners	369,696	0.036779%
State Fair Association	805,011	0.080086%
University of North Dakota	33,529,872	3.335699%
Valley City State University	1,591,241	0.158304%
Williston State College	593,906	0.059084%
Workforce Safety & Insurance	14,479,092	1.440444%
Adjutant General ND National Guard	9,692,272	0.964230%
Aeronautics Commission	400,182	0.039812%
Career & Technical Education	1,627,336	0.161895%
Commission On Legal Counsel For Indigents	1,923,111	0.191320%
Department of Commerce	3,293,702	0.327672%
Department of Corrections And Rehabilitation	5,554,407	0.552577%
Department of Corrections Transitional Services	2,050,182	0.203961%
Department of Financial Institutions	1,739,153	0.173019%
Department of Human Services	67,865,421	6.751550%
Dept of Agriculture	3,749,302	0.372997%

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER ALLOCATIONS (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Covered Payroll	Employer's Proportionate Share Allocation
Facility Management	\$ 1,350,493	0.134353%
Field Services Division	6,731,234	0.669653%
Game & Fish Department	11,302,785	1.124451%
Governor's office	1,155,722	0.114976%
Heart River Correctional Center	850,474	0.084609%
Highway Patrol	13,770,678	1.369968%
Historical Society	3,811,121	0.379147%
Indian Affairs Commission	129,161	0.012850%
Industrial Commission	6,176,627	0.614478%
James River Correctional Ctr	5,801,580	0.577167%
Juvenile Services - DOCR	1,666,937	0.165834%
Life Skills and Transition Center	8,778,037	0.873278%
Mental Health	7,881,267	0.784063%
Milk Marketing Board	64,200	0.006387%
ND Barley Council	153,002	0.015221%
ND Corn Utilization Council	250,316	0.024903%
ND Council On The Arts	276,396	0.027497%
ND Department of Health	10,503,837	1.044968%
ND Department of Labor	561,398	0.055850%
ND Oilseed Council	36,802	0.003661%
ND Securities Department	346,050	0.034427%
ND State Library	924,935	0.092017%
ND Supreme Court	24,664,089	2.453692%
ND Veterans Home	3,618,195	0.359954%
ND Wheat Commission	511,090	0.050845%
ND Youth Correctional Center	1,558,581	0.155054%
North Dakota State Hospital	12,016,738	1.195478%
office of Administrative Hearings	366,960	0.036507%
Parks & Recreation Department	3,105,014	0.308900%
Protection & Advocacy Project	1,395,202	0.138801%
Public Instruction	4,034,010	0.401321%
Public Service Commission	2,633,160	0.261958%
Racing Commission	60,324	0.006001%
School For The Blind	799,447	0.079532%
SCHOOL FOR THE DEAF	1,063,729	0.105824%
Secretary of State	1,206,763	0.120054%
State Penitentiary	6,917,846	0.688218%
State Seed Department	1,181,496	0.117540%
State Treasurer's office	336,352	0.033462%
Tax Department	4,720,055	0.469572%
Veterans Affairs Department	462,023	0.045964%
Water Commission	5,463,042	0.543487%
Total:	\$ 1,005,182,799	100.000000%

Note: Columns may not foot due to rounding.

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
City of Alexander	\$ 17,971	\$ 338	\$ 3,833	\$ 1,298	\$ 3,066	\$ 8,535
City of Ashley	9,822	184	2,095	709	878	3,866
City of Beach	25,705	483	5,482	1,857	3,790	11,612
City of Belfield	5,314	99	1,133	384	-	1,616
City of Berthold	3,575	68	762	258	512	1,600
City of Beulah	76,765	1,443	16,372	5,545	18,348	41,708
City of Bottineau	43,534	820	9,285	3,144	7,888	21,137
City of Bowman	69,777	1,314	14,882	5,040	4,377	25,613
City of Burlington	33,700	635	7,187	2,434	3,940	14,196
City of Carrington	69,988	1,317	14,927	5,055	8,772	30,071
City of Carson	8,350	157	1,781	603	513	3,054
City of Cavalier	59,791	1,124	12,752	4,319	4,020	22,215
City of Cooperstown	3,984	75	850	288	4	1,217
City of Crosby	15,045	283	3,209	1,087	1,738	6,317
City of Devils Lake	227,806	4,285	48,586	16,454	25,153	94,478
City of Dickinson	763,023	14,357	162,735	55,111	187,342	419,545
City of Dodge	4,888	93	1,042	353	466	1,954
City of Drayton	18,842	354	4,019	1,361	6,447	12,181
City of Elgin	3,611	67	770	261	402	1,500
City of Ellendale	40,227	756	8,579	2,906	585	12,826
City of Emerado	10,897	205	2,324	787	1,952	5,268
City of Fargo	3,337,511	62,791	711,814	241,060	185,007	1,200,672
City of Fessenden	-	-	-	-	35	35

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	\$ 206	\$ 1,488	\$ 438	\$ 2,132	\$ 3,468	\$ 1,353	\$ 4,821	
City of Ashley	112	813	1,865	2,790	1,896	(195)	1,701	
City of Beach	294	2,129	2,255	4,678	4,963	561	5,524	
City of Belfield	61	440	8,887	9,388	1,026	(4,157)	(3,131)	
City of Berthold	41	296	2,411	2,748	690	(672)	18	
City of Beulah	878	6,357	-	7,235	14,813	9,439	24,252	
City of Bottineau	498	3,605	2,757	6,860	8,399	4,345	12,744	
City of Bowman	799	5,778	3,879	10,456	13,461	(221)	13,240	
City of Burlington	386	2,791	1,978	5,155	6,501	830	7,331	
City of Carrington	801	5,796	3,383	9,980	13,504	2,047	15,551	
City of Carson	96	691	-	787	1,610	198	1,808	
City of Cavalier	684	4,951	3,549	9,184	11,538	698	12,236	
City of Cooperstown	46	330	4,192	4,568	768	(1,494)	(726)	
City of Crosby	172	1,246	1,917	3,335	2,902	(80)	2,822	
City of Devils Lake	2,607	18,865	2,957	24,429	43,955	8,980	52,935	
City of Dickinson	8,732	63,188	-	71,920	147,224	79,485	226,709	
City of Dodge	56	405	-	461	943	195	1,138	
City of Drayton	216	1,560	4,581	6,357	3,635	(161)	3,474	
City of Elgin	41	299	1,044	1,384	697	(302)	395	
City of Ellendale	460	3,331	1,284	5,075	7,763	(532)	7,231	
City of Emerado	125	902	470	1,497	2,103	525	2,628	
City of Fargo	38,194	276,386	20,942	335,522	643,971	63,395	707,366	
City of Fessenden	-	-	656	656	-	(375)	(375)	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
City of Finley	\$ 11,803	\$ 221	\$ 2,517	\$ 853	\$ 1,790	\$ 5,381
City of Garrison	11,764	222	2,509	850	3,084	6,665
City of Glenburn	2,903	53	619	210	1,422	2,304
City of Grafton	161,564	3,040	34,458	11,669	10,215	59,382
City of Grand Forks	2,546,856	47,916	543,186	183,953	193,043	968,098
City of Granville	-	-	-	-	2,265	2,265
City of Grenora	11,471	214	2,447	829	3,580	7,070
City of Gwinner	17,598	331	3,753	1,271	1,331	6,686
City of Halliday	10,650	201	2,271	769	1,037	4,278
City of Hankinson	22,313	419	4,759	1,612	2,550	9,340
City of Harvey	33,111	622	7,062	2,392	627	10,703
City of Harwood	11,069	208	2,361	800	1,136	4,505
City of Hatton	5,093	95	1,086	368	1,138	2,687
City of Jamestown	464,667	8,742	99,103	33,562	12,907	154,314
City of Kenmare	-	-	-	-	1,653	1,653
City of Killdeer	51,412	969	10,965	3,713	973	16,620
City of Kindred	10,861	205	2,316	784	2,614	5,919
City of Kulm	9,082	171	1,937	656	737	3,501
City of Lakota	12,222	230	2,607	883	529	4,249
City of Lamoure	6,859	129	1,463	495	452	2,539
City of Larimore	16,156	303	3,446	1,167	2,620	7,536
City of Lidgerwood	8,999	169	1,919	650	919	3,657
City of Lincoln	47,943	901	10,225	3,463	3,731	18,320

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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 Finley	\$ 135	\$ 977	\$ 217	\$ 1,329	\$ 2,277	\$ 389	\$ 2,666	
City of Garrison	135	974	42	1,151	2,269	1,335	3,604	
City of Glenburn	33	240	1,349	1,622	560	(39)	521	
City of Grafton	1,849	13,379	1,532	16,760	31,173	2,773	33,946	
City of Grand Forks	29,146	210,911	13,182	253,239	491,415	55,219	546,634	
City of Granville	-	-	2,777	2,777	-	(108)	(108)	
City of Grenora	131	950	666	1,747	2,214	1,079	3,293	
City of Gwinner	201	1,457	114	1,772	3,395	403	3,798	
City of Halliday	122	882	606	1,610	2,056	23	2,079	
City of Hankinson	255	1,848	2,387	4,490	4,305	135	4,440	
City of Harvey	379	2,742	8,230	11,351	6,389	(2,352)	4,037	
City of Harwood	127	917	1,433	2,477	2,136	(147)	1,989	
City of Hatton	58	422	943	1,423	983	66	1,049	
City of Jamestown	5,318	38,480	11,186	54,984	89,656	(851)	88,805	
City of Kenmare	-	-	11,128	11,128	-	(3,250)	(3,250)	
City of Killdeer	588	4,258	10,920	15,766	9,920	(4,011)	5,909	
City of Kindred	124	899	-	1,023	2,096	1,287	3,383	
City of Kulm	104	752	17	873	1,753	331	2,084	
City of Lakota	140	1,012	2,344	3,496	2,359	(690)	1,669	
City of Lamoure	78	568	1,791	2,437	1,324	(902)	422	
City of Larimore	185	1,338	1,170	2,693	3,117	620	3,737	
City of Lidgerwood	103	745	12	860	1,737	305	2,042	
City of Lincoln	549	3,970	4,815	9,334	9,253	35	9,288	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
City of Linton	\$ 19,619	\$ 370	\$ 4,184	\$ 1,417	\$ 1,471	\$ 7,442
City of Lisbon	23,370	440	4,984	1,688	1,170	8,282
City of Maddock	11,760	223	2,508	849	1,507	5,087
City of Mandan	289,706	5,450	61,788	20,925	37,348	125,511
City of Mapleton	6,541	124	1,395	472	1,280	3,271
City of Mcclusky	-	-	-	-	-	-
City of Mcville	8,396	159	1,791	606	868	3,424
City of Medora	15,599	294	3,327	1,127	539	5,287
City of Michigan	5,200	98	1,109	376	473	2,056
City of Minot	482,575	9,080	102,922	34,855	109,088	255,945
City of Minto	3,906	74	833	282	800	1,989
City of Mohall	17,574	330	3,748	1,269	2,113	7,460
City of Mott	3,676	70	784	266	528	1,648
City of Napoleon	17,451	329	3,722	1,260	2,108	7,419
City of Neche	-	-	-	-	76	76
City of New England	11,008	207	2,348	795	757	4,107
City of New Leipzig	-	-	-	-	246	246
City of New Rockford	16,536	310	3,527	1,194	854	5,885
City of New Salem	6,639	124	1,416	480	747	2,767
City of New Town	57,169	1,076	12,193	4,129	3,778	21,176
City of Northwood	26,991	507	5,757	1,950	2,855	11,069
City of Oakes	51,224	963	10,925	3,700	1,150	16,738
City of Park River	27,631	519	5,893	1,996	1,813	10,221

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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 Linton	\$ 225	\$ 1,625	\$ 1,303	\$ 3,153	\$ 3,786	\$ (330)	\$ 3,456	
City of Lisbon	267	1,935	9,342	11,544	4,508	(2,286)	2,222	
City of Maddock	135	974	859	1,968	2,269	86	2,355	
City of Mandan	3,315	23,991	9,693	36,999	55,898	12,212	68,110	
City of Mapleton	75	542	2,924	3,541	1,261	(796)	465	
City of McClusky	-	-	924	924	-	(406)	(406)	
City of Mcville	96	695	881	1,672	1,618	(188)	1,430	
City of Medora	179	1,292	3,188	4,659	3,010	(1,132)	1,878	
City of Michigan	60	431	485	976	1,004	5	1,009	
City of Minot	5,523	39,963	4,500	49,986	93,113	52,223	145,336	
City of Minto	45	323	1,988	2,356	753	(447)	306	
City of Mohall	201	1,455	838	2,494	3,391	325	3,716	
City of Mott	42	304	3,788	4,134	706	(993)	(287)	
City of Napoleon	200	1,445	24	1,669	3,368	1,283	4,651	
City of Neche	-	-	1,394	1,394	-	(449)	(449)	
City of New England	126	912	125	1,163	2,124	192	2,316	
City of New Leipzig	-	-	1,044	1,044	-	(351)	(351)	
City of New Rockford	189	1,369	1,654	3,212	3,192	(322)	2,870	
City of New Salem	76	550	1,969	2,595	1,282	(644)	638	
City of New Town	654	4,734	13,599	18,987	11,030	(3,099)	7,931	
City of Northwood	309	2,235	1,178	3,722	5,207	519	5,726	
City of Oakes	586	4,242	1,462	6,290	9,885	(280)	9,605	
City of Park River	316	2,288	8,507	11,111	5,332	(2,004)	3,328	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
City of Pembina	\$ 6,105	\$ 116	\$ 1,302	\$ 441	\$ 3,296	\$ 5,155
City of Powers Lake	10,317	194	2,200	745	3,172	6,311
City of Ray	13,511	253	2,882	976	1,031	5,142
City of Regent	6,317	118	1,347	456	1,176	3,097
City of Rhame	4,369	82	932	316	511	1,841
City of Richardton	4,232	77	903	306	1,825	3,111
City of Rolette	8,852	166	1,888	639	4,674	7,367
City of Rolla	15,802	298	3,370	1,141	3,890	8,699
City of Rugby	30,390	572	6,482	2,195	731	9,980
City of Sherwood	-	-	-	-	101	101
City of Stanley	60,257	1,134	12,851	4,352	2,095	20,432
City of Surrey	29,352	553	6,260	2,120	5,656	14,589
City of Thompson	21,946	413	4,680	1,585	2,246	8,924
City of Tioga	83,699	1,576	17,851	6,045	5,316	30,788
City of Towner	8,389	158	1,789	606	1,361	3,914
City of Underwood	-	-	-	-	322	322
City of Valley City	86,473	1,627	18,443	6,246	32,363	58,679
City of Velva	15,939	301	3,399	1,151	3,613	8,464
City of Wahpeton	256,503	4,825	54,706	18,527	22,050	100,108
City of Walhalla	18,048	341	3,849	1,304	1,555	7,049
City of Watford City	406,662	7,651	86,732	29,372	64,476	188,231
City of West Fargo	1,422,160	26,757	303,314	102,719	248,309	681,099
City of Westhope	4,319	82	921	312	169	1,484

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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 Pembina	\$ 70	\$ 506	\$ 2,590	\$ 3,166	\$ 1,177	\$ 14	\$ 1,191
City of Powers Lake	118	854	2,731	3,703	1,990	(185)	1,805
City of Ray	155	1,119	2,968	4,242	2,607	(664)	1,943
City of Regent	72	523	298	893	1,219	270	1,489
City of Rhame	50	362	1,012	1,424	843	(89)	754
City of Richardton	48	350	1,513	1,911	818	517	1,335
City of Rolette	101	733	-	834	1,709	1,335	3,044
City of Rolla	181	1,309	10,329	11,819	3,049	(1,739)	1,310
City of Rugby	348	2,517	9,375	12,240	5,864	(2,872)	2,992
City of Sherwood	-	-	1,016	1,016	-	(378)	(378)
City of Stanley	690	4,990	7,565	13,245	11,627	(885)	10,742
City of Surrey	336	2,431	6,384	9,151	5,664	(583)	5,081
City of Thompson	251	1,817	9	2,077	4,234	765	4,999
City of Tioga	958	6,931	3,552	11,441	16,149	794	16,943
City of Towner	96	695	688	1,479	1,619	347	1,966
City of Underwood	-	-	3,357	3,357	-	(989)	(989)
City of Valley City	990	7,161	-	8,151	16,683	10,724	27,407
City of Velva	182	1,320	3,047	4,549	3,075	209	3,284
City of Wahpeton	2,935	21,242	4,975	29,152	49,493	6,851	56,344
City of Walhalla	207	1,495	2,846	4,548	3,481	(634)	2,847
City of Watford City	4,654	33,677	14,777	53,108	78,465	15,881	94,346
City of West Fargo	16,275	117,772	7,021	141,068	274,404	88,994	363,398
City of Westhope	49	358	4,619	5,026	831	(1,489)	(658)

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
City of Williston	\$ 1,983,051	\$ 37,309	\$ 422,939	\$ 143,231	\$ 95,125	\$ 698,604
City of Wilton	10,945	206	2,334	791	1,179	4,510
City of Wishek	20,165	380	4,301	1,456	867	7,004
Adams County	65,786	1,237	14,031	4,752	3,235	23,255
Barnes County	315,386	5,932	67,264	22,780	17,179	113,155
Benson County	122,095	2,297	26,040	8,819	4,672	41,828
Billings County	463,025	8,712	98,753	33,443	54,216	195,124
Bottineau County	261,235	4,916	55,715	18,868	3,553	83,052
Bowman County	98,752	1,856	21,062	7,133	630	30,681
Burke County	126,798	2,385	27,043	9,158	5,901	44,487
Burleigh County	1,425,775	26,824	304,085	102,980	23,170	457,059
Cass County	2,182,942	41,070	465,571	157,669	63,599	727,909
Cavalier County	265,466	4,994	56,618	19,174	22,446	103,232
Dickey County	122,998	2,315	26,233	8,884	7,967	45,399
Divide County	171,017	3,217	36,474	12,352	2,767	54,810
Dunn County	512,480	9,643	109,300	37,015	22,006	177,964
Eddy County	65,120	1,226	13,889	4,703	2,437	22,255
Emmons County	185,570	3,491	39,578	13,403	17,506	73,978
Foster County	87,243	1,641	18,607	6,301	2,272	28,821
Golden Valley County	77,724	1,460	16,577	5,614	17,203	40,854
Grand Forks County	1,172,183	22,053	250,000	84,664	2,778	359,495
Grant County	91,808	1,727	19,581	6,631	3,171	31,110
Griggs County	64,249	1,209	13,703	4,641	2,480	22,033

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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 Williston	\$ 22,694	\$ 164,221	\$ 9,932	\$ 196,847	\$ 382,628	\$ 49,290	\$ 431,918
City of Wilton	125	906	1,635	2,666	2,110	(448)	1,662
City of Wishek	231	1,670	1,167	3,068	3,890	(85)	3,805
Adams County	753	5,448	13,173	19,374	12,695	(4,949)	7,746
Barnes County	3,609	26,118	22,964	52,691	60,856	(5,243)	55,613
Benson County	1,397	10,111	17,355	28,863	23,557	(7,181)	16,376
Billings County	5,299	38,344	31,826	75,469	89,340	21,618	110,958
Bottineau County	2,990	21,633	17,280	41,903	50,405	(4,148)	46,257
Bowman County	1,130	8,178	15,051	24,359	19,055	(7,549)	11,506
Burke County	1,451	10,500	14,841	26,792	24,466	(3,204)	21,262
Burleigh County	16,316	118,071	33,284	167,671	275,102	(5,899)	269,203
Cass County	24,981	180,774	39,306	245,061	421,197	(414)	420,783
Cavalier County	3,038	21,984	17,186	42,208	51,222	8,063	59,285
Dickey County	1,408	10,186	12,994	24,588	23,731	(3,596)	20,135
Divide County	1,957	14,162	16,366	32,485	32,997	(7,341)	25,656
Dunn County	5,865	42,440	5,671	53,976	98,883	6,423	105,306
Eddy County	745	5,393	7,234	13,372	12,564	(1,999)	10,565
Emmons County	2,124	15,367	10,101	27,592	35,807	5,666	41,473
Foster County	998	7,225	5,400	13,623	16,834	(1,533)	15,301
Golden Valley County	889	6,436	972	8,297	14,998	9,243	24,241
Grand Forks County	13,414	97,071	56,468	166,953	226,171	(23,936)	202,235
Grant County	1,051	7,603	3,339	11,993	17,715	(1,096)	16,619
Griggs County	735	5,321	4,079	10,135	12,394	(1,534)	10,860

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Hettinger County	\$ 94,866	\$ 1,785	\$ 20,233	\$ 6,852	\$ 7,030	\$ 35,900
Lamoure County	143,640	2,703	30,635	10,375	8,431	52,144
Logan County	44,735	842	9,541	3,231	684	14,298
Mchenry County	88,616	1,666	18,900	6,401	7,433	34,400
Mcintosh County	64,647	1,217	13,788	4,669	476	20,150
Mckenzie County	999,850	18,811	213,245	72,217	41,366	345,639
Mclean County	464,704	8,743	99,111	33,564	12,707	154,125
Mercer County	301,485	5,673	64,300	21,776	6,398	98,147
Morton County	721,765	13,579	153,936	52,131	34,221	253,867
Mountrail County	602,824	11,340	128,569	43,541	14,143	197,593
Nelson County	113,643	2,139	24,237	8,208	764	35,348
Oliver County	85,908	1,616	18,322	6,205	7,305	33,448
Pembina County	186,332	3,506	39,740	13,458	1,397	58,101
Pierce County	167,285	3,146	35,678	12,083	3,305	54,212
Ramsey County	374,054	7,038	79,777	27,017	25,227	139,059
Ransom County	162,089	3,049	34,570	11,707	10,812	60,138
Renville County	119,976	2,256	25,588	8,666	9,466	45,976
Richland County	557,483	10,488	118,898	40,266	11,267	180,919
Rolette County	165,888	3,121	35,380	11,982	3,833	54,316
Sargent County	77,737	1,464	16,579	5,615	22,520	46,178
Sheridan County	59,376	1,116	12,664	4,289	3,744	21,813
Slope County	99,115	1,865	21,139	7,159	11,705	41,868
Stark County	518,788	9,760	110,646	37,471	17,911	175,788

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Hettinger County	\$ 1,086	\$ 7,856	\$ 7,992	\$ 16,934	\$ 18,304	\$ (1,485)	\$ 16,819
Lamoure County	1,644	11,895	7,863	21,402	27,715	(1,186)	26,529
Logan County	512	3,705	6,075	10,292	8,632	(2,962)	5,670
Mchenry County	1,014	7,338	12,915	21,267	17,098	(3,159)	13,939
Mcintosh County	740	5,354	8,692	14,786	12,475	(3,982)	8,493
Mckenzie County	11,442	82,800	65,326	159,568	192,921	(14,571)	178,350
Mclean County	5,318	38,483	7,279	51,080	89,663	544	90,207
Mercer County	3,450	24,967	23,161	51,578	58,170	(4,087)	54,083
Morton County	8,260	59,771	11,232	79,263	139,265	3,717	142,982
Mountrail County	6,899	49,921	23,890	80,710	116,316	(500)	115,816
Nelson County	1,301	9,411	12,184	22,896	21,929	(3,939)	17,990
Oliver County	983	7,114	1,144	9,241	16,576	2,019	18,595
Pembina County	2,132	15,431	18,945	36,508	35,955	(8,712)	27,243
Pierce County	1,914	13,853	15,442	31,209	32,277	(5,120)	27,157
Ramsey County	4,281	30,976	28,124	63,381	72,173	4,227	76,400
Ransom County	1,855	13,423	2,456	17,734	31,275	2,762	34,037
Renville County	1,373	9,935	4,200	15,508	23,150	367	23,517
Richland County	6,380	46,166	13,064	65,610	107,566	2,681	110,247
Rolette County	1,898	13,738	21,591	37,227	32,009	(11,643)	20,366
Sargent County	890	6,438	2,727	10,055	14,999	7,641	22,640
Sheridan County	679	4,917	2,730	8,326	11,456	312	11,768
Slope County	1,134	8,208	4,592	13,934	19,122	4,724	23,846
Stark County	5,937	42,962	38,113	87,012	100,099	(16,832)	83,267

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Steele County	\$ 60,413	\$ 1,137	\$ 12,885	\$ 4,363	\$ 2,045	\$ 20,430
Stutsman County	590,950	11,118	126,036	42,683	17,878	197,715
Towner County	121,104	2,278	25,829	8,747	8,687	45,541
Traill County	323,816	6,092	69,063	23,388	26,315	124,858
Walsh County	233,147	4,385	49,725	16,840	2,975	73,925
Ward County	1,101,190	20,717	234,859	79,536	9,309	344,421
Wells County	191,354	3,600	40,811	13,821	15,380	73,612
Williams County	1,600,769	30,117	341,407	115,620	91,445	578,589
Cavalier County Health Dist	13,130	248	2,800	948	1,230	5,226
Central Valley Health Unit	95,676	1,801	20,406	6,910	2,209	31,326
City0County Health District	58,226	1,096	12,418	4,205	5,994	23,713
Custer Health Unit	104,675	1,969	22,325	7,560	-	31,854
Dickey County Health District	19,796	372	4,222	1,430	2,209	8,233
Emmons County Public Health	15,512	293	3,308	1,120	1,734	6,455
First District Health Unit	188,326	3,543	40,166	13,602	1,147	58,458
Garrison Diversion Conservancy District	213,945	4,024	45,630	15,453	17,720	82,827
Kidder County District Health Unit	6,964	133	1,485	503	637	2,758
Lake Region District Health Unit	77,742	1,462	16,581	5,615	4,485	28,143
McIntosh District Health Unit	13,531	256	2,886	977	2,169	6,288
Nelson0Griggs District Health Unit	9,315	174	1,987	673	747	3,581
Rolette County Public Health	52,449	988	11,186	3,788	4,979	20,941
Sargent County District Health Unit	12,701	239	2,709	917	1,100	4,965
Southwestern District Health Unit	119,305	2,245	25,445	8,617	5,200	41,507

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Steele County	\$ 691	\$ 5,003	\$ 14,461	\$ 20,155	\$ 11,655	\$ (3,714)	\$ 7,941
Stutsman County	6,763	48,938	23,634	79,335	114,024	(635)	113,389
Towner County	1,386	10,029	5,615	17,030	23,368	1,328	24,696
Trail County	3,706	26,816	6,857	37,379	62,481	5,167	67,648
Walsh County	2,668	19,307	18,131	40,106	44,985	(8,833)	36,152
Ward County	12,602	91,192	70,238	174,032	212,475	(19,653)	192,822
Wells County	2,190	15,846	3,722	21,758	36,921	5,181	42,102
Williams County	18,319	132,563	9,874	160,756	308,867	31,850	340,717
Cavalier County Health Dist	150	1,087	5	1,242	2,532	412	2,944
Central Valley Health Unit	1,095	7,923	3,206	12,224	18,461	(1,362)	17,099
City0County Health District	666	4,822	3,188	8,676	11,235	1,263	12,498
Custer Health Unit	1,198	8,668	8,329	18,195	20,198	(3,068)	17,130
Dickey County Health District	227	1,639	2,907	4,773	3,819	158	3,977
Emmons County Public Health	178	1,285	2,454	3,917	2,994	(119)	2,875
First District Health Unit	2,155	15,596	6,685	24,436	36,337	(3,569)	32,768
Garrison Diversion Conservancy District	2,448	17,717	967	21,132	41,280	5,824	47,104
Kidder County District Health Unit	80	577	9	666	1,341	335	1,676
Lake Region District Health Unit	890	6,438	7,936	15,264	15,001	(265)	14,736
McIntosh District Health Unit	155	1,121	-	1,276	2,609	967	3,576
Nelson0Griggs District Health Unit	107	771	2,090	2,968	1,799	(406)	1,393
Rolette County Public Health	600	4,343	36	4,979	10,118	1,736	11,854
Sargent County District Health Unit	145	1,052	649	1,846	2,452	245	2,697
Southwestern District Health Unit	1,365	9,880	6,001	17,246	23,018	(43)	22,975

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Towner County Public Health Unit	\$ -	\$ -	\$ -	\$ -	\$ 1,115	\$ 1,115
Trail District Health Unit	17,822	336	3,801	1,287	612	6,036
Upper Missouri Health Unit	117,470	2,210	25,054	8,485	7,053	42,802
Walsh County Health District	35,827	673	7,641	2,588	4,384	15,286
Wells County Dist Health Unit	14,966	281	3,192	1,081	1,589	6,143
Agassiz Water Users District	10,165	191	2,168	734	2,826	5,919
Barnes County Soil Conservation District	7,556	142	1,612	546	333	2,633
Bismarck Rural Fire Protection	88,900	1,672	18,960	6,421	13,142	40,195
Bottineau County Water Resource District	-	-	-	-	201	201
Bowman City Park Board	12,213	229	2,605	882	2,776	6,492
Burleigh County Council On Aging	47,693	897	10,172	3,445	2,572	17,086
Burleigh County Soil Conservation District	18,042	339	3,848	1,303	3,717	9,207
Carnegie Regional Library	6,798	128	1,450	491	601	2,670
Cass County Soil Conservation District	24,667	463	5,261	1,782	2,515	10,021
Cass County Water Resource District	23,947	451	5,107	1,730	2,082	9,370
Cavalier County Job Development Authority	5,577	106	1,189	403	432	2,130
Central Plains Water District	22,056	413	4,704	1,593	2,145	8,855
City of Bottineau Park Board	8,823	166	1,882	637	2,506	5,191
Consolidated Waste Ltd	13,375	252	2,853	966	1,391	5,462
Crosby Park District	-	-	-	-	846	846
Devils Lake Basin Joint Water Resource Board	-	-	-	-	1,546	1,546
Devils Lake Park Board	36,317	683	7,746	2,623	1,989	13,041
Dunseith Community Nursing Home	28,385	535	6,054	2,050	761	9,400

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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	\$ -	\$ -	\$ 3,875	\$ 3,875	\$ -	\$ (1,039)	\$ (1,039)
Trail District Health Unit	204	1,476	129	1,809	3,439	218	3,657
Upper Missouri Health Unit	1,344	9,728	462	11,534	22,665	2,748	25,413
Walsh County Health District	410	2,967	2,012	5,389	6,914	1,353	8,267
Wells County Dist Health Unit	171	1,239	3,189	4,599	2,887	(589)	2,298
Agassiz Water Users District	116	842	-	958	1,960	1,294	3,254
Barnes County Soil Conservation District	86	626	110	822	1,456	109	1,565
Bismarck Rural Fire Protection	1,017	7,362	308	8,687	17,154	4,272	21,426
Bottineau County Water Resource District	-	-	-	-	-	89	89
Bowman City Park Board	140	1,011	1,515	2,666	2,358	498	2,856
Burleigh County Council On Aging	546	3,950	6,790	11,286	9,203	(1,385)	7,818
Burleigh County Soil Conservation District	206	1,494	2,039	3,739	3,481	414	3,895
Carnegie Regional Library	78	563	372	1,013	1,312	89	1,401
Cass County Soil Conservation District	282	2,043	436	2,761	4,760	692	5,452
Cass County Water Resource District	274	1,983	875	3,132	4,621	178	4,799
Cavalier County Job Development Authority	64	462	19	545	1,076	140	1,216
Central Plains Water District	252	1,826	2,136	4,214	4,257	381	4,638
City of Bottineau Park Board	101	731	1,534	2,366	1,702	911	2,613
Consolidated Waste Ltd	153	1,108	1,309	2,570	2,581	52	2,633
Crosby Park District	-	-	2,346	2,346	-	(582)	(582)
Devils Lake Basin Joint Water Resource Board	-	-	-	-	-	696	696
Devils Lake Park Board	416	3,007	1,331	4,754	7,007	157	7,164
Dunseith Community Nursing Home	325	2,351	18,320	20,996	5,477	(6,763)	(1,286)

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

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
SCHEDULE OF OPEB AMOUNTS BY EMPLOYER (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Eddy County Soil Conservation District	\$ 4,122	\$ 77	\$ 879	\$ 298	\$ 1,915	\$ 3,169
Emmons County Soil Conservation District	-	-	-	-	267	267
Fargo Park District	377,986	7,112	80,616	27,301	19,805	134,834
Foster County Soil Conservation District	-	-	-	-	-	-
Grafton Park District	15,241	286	3,251	1,101	3,460	8,098
Grand Forks County Water Resource District	11,493	217	2,451	830	5,797	9,295
Grand Forks Park District	193,090	3,633	41,182	13,946	11,107	69,868
Grand Forks Public Library	64,847	1,219	13,830	4,684	4,864	24,597
Grand Forks0E Grand Forks Metropolitan Planning	25,998	489	5,545	1,878	3,196	11,108
Greater Ramsey Water District	33,239	625	7,089	2,401	3,178	13,293
Griggs County Public Library	-	-	-	-	243	243
James River Soil Conservation District	2,805	53	598	203	195	1,049
James River Valley Library System	34,628	653	7,385	2,501	2,949	13,488
Jamestown Parks And Recreation District	45,927	865	9,795	3,317	5,605	19,582
Jamestown Regional Airport	26,996	508	5,758	1,950	4,501	12,717
Kindred Park District	6,371	122	1,359	460	3,182	5,123
Lake Metigoshe Recreation Service District	14,272	269	3,044	1,031	963	5,307
Logan County Soil Conservation District	3,195	61	681	231	1,641	2,614
Mcintosh County Housing Authority	-	-	-	-	-	-
Mercer County Soil Conservation District	6,368	119	1,358	460	1,213	3,150
Minot Park District	98,255	1,849	20,955	7,097	25,970	55,871
Minot Rural Fire Department	28,504	536	6,079	2,059	7,267	15,941
Municipal Airport Authority of the City of Fargo	110,113	2,072	23,484	7,953	39,449	72,958

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Eddy County Soil Conservation District	\$ 47	\$ 341	\$ -	\$ 388	\$ 794	\$ 592	\$ 1,386
Emmons County Soil Conservation District	-	-	455	455	-	4	4
Fargo Park District	4,326	31,302	476	36,104	72,932	9,043	81,975
Foster County Soil Conservation District	-	-	-	-	-	-	-
Grafton Park District	174	1,262	3,368	4,804	2,940	(15)	2,925
Grand Forks County Water Resource District	132	952	19	1,103	2,218	2,188	4,406
Grand Forks Park District	2,210	15,990	707	18,907	37,256	4,129	41,385
Grand Forks Public Library	742	5,370	4,982	11,094	12,514	225	12,739
Grand Forks0E Grand Forks Metropolitan Planning	298	2,153	2,714	5,165	5,017	(416)	4,601
Greater Ramsey Water District	380	2,753	3,891	7,024	6,412	49	6,461
Griggs County Public Library	-	-	1,826	1,826	-	(520)	(520)
James River Soil Conservation District	32	232	937	1,201	540	(247)	293
James River Valley Library System	396	2,868	3,228	6,492	6,681	466	7,147
Jamestown Parks And Recreation District	526	3,803	6,705	11,034	8,862	1,052	9,914
Jamestown Regional Airport	309	2,236	3	2,548	5,208	1,593	6,801
Kindred Park District	73	528	-	601	1,228	942	2,170
Lake Metigoshe Recreation Service District	163	1,182	545	1,890	2,753	(50)	2,703
Logan County Soil Conservation District	37	265	2,244	2,546	617	81	698
Mcintosh County Housing Authority	-	-	635	635	-	(385)	(385)
Mercer County Soil Conservation District	73	527	1,449	2,049	1,229	303	1,532
Minot Park District	1,124	8,137	3,140	12,401	18,959	11,285	30,244
Minot Rural Fire Department	326	2,360	651	3,337	5,500	1,908	7,408
Municipal Airport Authority of the City of Fargo	1,260	9,119	3,284	13,663	21,246	12,719	33,965

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
North Central Soil Conservation District	\$ 4,418	\$ 83	\$ 942	\$ 319	\$ 2,393	\$ 3,737
North Dakota Firefighters Association	20,523	387	4,377	1,482	2,555	8,801
Park District 0 City of New Rockford	5,230	98	1,115	378	1,396	2,987
R & T Water Supply Commerce Authority	35,128	660	7,492	2,537	1,147	11,836
Ramsey County Housing Authority	6,666	126	1,422	481	678	2,707
Ramsey County Soil Conservation District	4,957	93	1,057	358	1,337	2,845
Ramsey County Water Resource District	3,504	66	747	253	1,528	2,594
Ransom County Soil Cons Dist	12,176	228	2,597	879	2,914	6,618
Rolette County Soil Conservation District	4,279	80	913	309	430	1,732
Sheridan County Soil Conservation District	4,551	85	971	329	2,024	3,409
Southeast Region Career & Technology Center	15,049	282	3,210	1,087	3,258	7,837
Southeast Water Users District	51,561	971	10,997	3,724	4,219	19,911
Southwest Water Authority	214,765	4,041	45,804	15,512	10,363	75,720
Stark County Council on Aging/Elder Care	10,223	193	2,180	738	4,563	7,674
Stutsman County Housing Authority	23,630	443	5,040	1,707	3,539	10,729
Tioga Park District	7,432	139	1,585	537	2,840	5,101
Traill County Job Development Authority	12,035	227	2,567	869	3,654	7,317
Traill County Water Resource District	4,983	94	1,063	360	1,225	2,742
Traill Rural Water District	-	-	-	-	268	268
Tri-Cities Joint Job Development Authority	14,822	279	3,161	1,071	1,150	5,661
Valley City Park District	41,007	771	8,746	2,962	11,462	23,941
Wahpeton Park Board	39,262	738	8,374	2,836	2,823	14,771
Walsh County Housing Authority	3,116	59	665	225	172	1,121

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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 Central Soil Conservation District	\$ 51	\$ 366	\$ 2,286	\$ 2,703	\$ 853	\$ (164)	\$ 689	
North Dakota Firefighters Association	235	1,700	-	1,935	3,960	1,124	5,084	
Park District 0 City of New Rockford	60	433	83	576	1,010	526	1,536	
R & T Water Supply Commerce Authority	402	2,909	3,858	7,169	6,779	(1,249)	5,530	
Ramsey County Housing Authority	76	552	5,079	5,707	1,286	(1,712)	(426)	
Ramsey County Soil Conservation District	57	410	588	1,055	956	399	1,355	
Ramsey County Water Resource District	40	290	832	1,162	677	132	809	
Ransom County Soil Cons Dist	139	1,008	314	1,461	2,349	830	3,179	
Rolette County Soil Conservation District	49	354	26	429	825	135	960	
Sheridan County Soil Conservation District	52	377	-	429	879	624	1,503	
Southeast Region Career & Technology Center	172	1,246	525	1,943	2,903	847	3,750	
Southeast Water Users District	590	4,270	1,115	5,975	9,948	333	10,281	
Southwest Water Authority	2,458	17,785	19,944	40,187	41,438	(5,612)	35,826	
Stark County Council on Aging/Elder Care	117	847	-	964	1,973	1,466	3,439	
Stutsman County Housing Authority	270	1,957	68	2,295	4,561	1,353	5,914	
Tioga Park District	85	615	-	700	1,435	963	2,398	
Traill County Job Development Authority	138	997	-	1,135	2,323	1,449	3,772	
Traill County Water Resource District	57	413	929	1,399	962	84	1,046	
Traill Rural Water District	-	-	2,267	2,267	-	(810)	(810)	
Tri-Cities Joint Job Development Authority	170	1,227	291	1,688	2,861	260	3,121	
Valley City Park District	469	3,396	1,107	4,972	7,912	4,258	12,170	
Wahpeton Park Board	449	3,251	4,589	8,289	7,575	(1,436)	6,139	
Walsh County Housing Authority	36	258	34	328	601	36	637	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Walsh County Job Development Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walsh County Water Resource District	1,413	27	301	102	65	495
Ward County Water Resource District	4,164	79	888	301	375	1,643
Watford City Park District	75,480	1,420	16,098	5,452	10,068	33,038
West Fargo Park District	124,050	2,335	26,457	8,960	4,654	42,406
Western & Central Stark Soil Conservation District	6,646	124	1,418	480	451	2,473
Western Area Water Supply Authority	57,829	1,087	12,334	4,177	3,732	21,330
Williams County Soil Conservation District	12,448	234	2,655	899	2,731	6,519
Williston Housing Authority	22,215	418	4,738	1,605	2,541	9,302
Williston Rural Fire Protection District #1	-	-	-	-	292	292
Anamoose Public School District #14	20,911	394	4,460	1,510	2,003	8,367
Apple Creek Elementary School	2,793	51	596	202	186	1,035
Beach Public School District #3	69,337	1,303	14,788	5,008	3,247	24,346
Belcourt School District #7	464,549	8,739	99,078	33,553	16,891	158,261
Belfield Public School #13	16,039	302	3,421	1,158	3,140	8,021
Beulah Public School #27	74,903	1,409	15,975	5,410	1,527	24,321
Billings County School District	20,635	389	4,401	1,490	270	6,550
Bismarck Public Schools	2,240,132	42,145	477,769	161,799	64,178	745,891
Bottineau Public School	111,705	2,102	23,824	8,068	1,577	35,571
Bowman County School District #1	67,960	1,280	14,494	4,909	3,055	23,738
Burke Central School	7,453	139	1,590	538	706	2,973
Burleigh County Special Education Unit	6,608	124	1,409	477	438	2,448
Carrington School District #49	41,152	774	8,777	2,972	1,346	13,869

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			Total Employer OPEB Expense
	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	
Walsh County Job Development Authority	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Walsh County Water Resource District	16	117	1,101	1,234	272	(372)	(100)
Ward County Water Resource District	48	345	17	410	805	110	915
Watford City Park District	864	6,251	6,410	13,525	14,565	3,730	18,295
West Fargo Park District	1,420	10,273	31	11,724	23,934	2,225	26,159
Western & Central Stark Soil Conservation District	76	550	2,253	2,879	1,282	(444)	838
Western Area Water Supply Authority	662	4,789	7,822	13,273	11,159	(2,932)	8,227
Williams County Soil Conservation District	142	1,031	962	2,135	2,402	694	3,096
Williston Housing Authority	254	1,840	2,364	4,458	4,286	(8)	4,278
Williston Rural Fire Protection District #1	-	-	1,467	1,467	-	(436)	(436)
Anamoose Public School District #14	239	1,732	201	2,172	4,035	734	4,769
Apple Creek Elementary School	32	231	224	487	540	44	584
Beach Public School District #3	793	5,742	4,176	10,711	13,381	(609)	12,772
Belcourt School District #7	5,316	38,470	35,480	79,266	89,635	(4,893)	84,742
Belfield Public School #13	184	1,328	12,855	14,367	3,094	(2,671)	423
Beulah Public School #27	857	6,203	9,893	16,953	14,452	(2,521)	11,931
Billings County School District	236	1,709	4,819	6,764	3,981	(1,855)	2,126
Bismarck Public Schools	25,636	185,510	120,670	331,816	432,232	(11,216)	421,016
Bottineau Public School	1,278	9,251	9,208	19,737	21,554	(3,085)	18,469
Bowman County School District #1	778	5,628	2,704	9,110	13,111	(161)	12,950
Burke Central School	85	617	5,444	6,146	1,440	(1,544)	(104)
Burleigh County Special Education Unit	76	547	21	644	1,275	193	1,468
Carrington School District #49	471	3,408	2,133	6,012	7,941	(265)	7,676

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Cavalier Public Schools	\$ 35,504	\$ 668	\$ 7,572	\$ 2,564	\$ 2,607	\$ 13,411
Center Stanton Public School	16,154	304	3,445	1,167	575	5,491
Central Cass Public School District #7	112,123	2,110	23,913	8,098	7,482	41,603
Central Regional Education Association	35,824	675	7,640	2,587	10,548	21,450
Dakota Prairie Public School	52,226	983	11,139	3,772	2,674	18,568
Devils Lake Public School	247,656	4,658	52,819	17,888	2,954	78,319
Dickinson Public Schools	519,915	9,782	110,886	37,552	28,821	187,041
Divide County School Dist #1	68,259	1,284	14,558	4,930	4,766	25,538
Drake Public School District	16,694	313	3,560	1,206	854	5,933
Drayton Public School #19	47,304	889	10,089	3,417	7,653	22,048
Dunseith School District #1	146,894	2,763	31,329	10,610	7,188	51,890
East Central Special Education Unit	23,579	444	5,029	1,703	465	7,641
Elgin/New Leipzig Public School	-	-	-	-	513	513
Ellendale Public School District #40	29,842	561	6,365	2,155	198	9,279
Enderlin Area School District #24	37,131	699	7,919	2,682	2,203	13,503
Fairmount Public School	10,633	201	2,268	768	3,109	6,346
Fargo Public Schools	1,773,147	33,361	378,171	128,070	28,158	567,760
Fort Totten School District # 30	27,170	512	5,795	1,962	1,396	9,665
Garrison Public School District #51	33,338	628	7,110	2,408	459	10,605
Glen Ullin Public School #48	14,581	275	3,110	1,053	1,399	5,837
Glenburn School District	25,711	484	5,483	1,857	576	8,400
Grafton Public School District #3	115,139	2,167	24,557	8,316	3,954	38,994
Great Northwest Education Cooperative	5,675	106	1,210	410	2,285	4,011

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	
Cavalier Public Schools	\$ 406	\$ 2,940	\$ 3,253	\$ 6,599	\$ 6,850	\$ (430)	\$ 6,420	
Center Stanton Public School	185	1,338	3,222	4,745	3,117	(1,145)	1,972	
Central Cass Public School District #7	1,283	9,285	5,417	15,985	21,633	2,088	23,721	
Central Regional Education Association	410	2,967	3,615	6,992	6,912	5,025	11,937	
Dakota Prairie Public School	598	4,325	5,402	10,325	10,076	(725)	9,351	
Devils Lake Public School	2,834	20,509	12,261	35,604	47,786	(4,036)	43,750	
Dickinson Public Schools	5,950	43,055	54,413	103,418	100,316	(5,511)	94,805	
Divide County School Dist #1	781	5,653	2,592	9,026	13,171	712	13,883	
Drake Public School District	191	1,382	3,039	4,612	3,221	(726)	2,495	
Drayton Public School #19	541	3,917	890	5,348	9,127	2,827	11,954	
Dunseith School District #1	1,681	12,165	6,279	20,125	28,345	(563)	27,782	
East Central Special Education Unit	270	1,953	6,963	9,186	4,549	(2,646)	1,903	
Elgin/New Leipzig Public School	-	-	635	635	-	29	29	
Ellendale Public School District #40	342	2,471	4,138	6,951	5,759	(1,638)	4,121	
Enderlin Area School District #24	425	3,075	7,174	10,674	7,165	(1,913)	5,252	
Fairmount Public School	122	881	408	1,411	2,051	1,063	3,114	
Fargo Public Schools	20,292	146,838	173,237	340,367	342,128	(43,849)	298,279	
Fort Totten School District # 30	311	2,250	5,894	8,455	5,242	(1,668)	3,574	
Garrison Public School District #51	382	2,761	10,496	13,639	6,433	(2,931)	3,502	
Glen Ullin Public School #48	167	1,208	3,962	5,337	2,813	(1,186)	1,627	
Glenburn School District	294	2,129	5,229	7,652	4,961	(1,809)	3,152	
Grafton Public School District #3	1,318	9,535	8,451	19,304	22,213	(3,619)	18,594	
Great Northwest Education Cooperative	65	470	6,797	7,332	1,097	(1,332)	(235)	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Halliday Public School	\$ -	\$ -	\$ -	\$ -	\$ 2,393	\$ 2,393
Harvey Public School Dist #38	50,868	958	10,849	3,674	1,220	16,701
Hazen Public School District #3	45,743	860	9,756	3,304	1,981	15,901
Hillsboro Public School	41,876	788	8,931	3,025	1,540	14,284
James River Multidistrict Special Education Unit	48,363	909	10,315	3,493	3,927	18,644
Jamestown Public School District #1	186,652	3,512	39,808	13,481	4,488	61,289
Kenmare Public School District #28	28,574	538	6,094	2,064	1,787	10,483
Killdeer Public School #16	58,900	1,109	12,562	4,254	9,097	27,022
Kindred Public School District #2	45,138	849	9,627	3,260	5,434	19,170
Kulm Public School District #7	20,500	386	4,372	1,481	292	6,531
Lake Region Special Education Unit	44,313	833	9,451	3,201	4,206	17,691
Lakota Public School District # 66	14,922	280	3,183	1,078	6	4,547
Lamoure School District #8	29,719	559	6,338	2,147	2,288	11,332
Larimore Public School District #44	47,228	888	10,073	3,411	765	15,137
Leeds Public School District 6	7,619	144	1,625	550	2,204	4,523
Lewis & Clark Public Schools	68,847	1,295	14,683	4,973	8,033	28,984
Lidgerwood Public School	25,274	476	5,390	1,825	1,182	8,873
Linton Public School District #36	34,569	650	7,373	2,497	1,124	11,644
Lisbon Public School	72,721	1,368	15,510	5,252	3,069	25,199
Lonetree Special Education Unit	2,205	42	470	159	297	968
Mandan Public School District #1	672,421	12,652	143,412	48,567	21,508	226,139
Mandaree Public School #36	57,881	1,087	12,345	4,181	8,536	26,149
Manvel Public School	21,180	398	4,517	1,530	2,688	9,133

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Halliday Public School	\$ -	\$ -	\$ 6,176	\$ 6,176	\$ -	\$ (1,040)	\$ (1,040)
Harvey Public School Dist #38	582	4,213	7,205	12,000	9,815	(1,929)	7,886
Hazen Public School District #3	523	3,788	7,357	11,668	8,824	(1,086)	7,738
Hillsboro Public School	479	3,468	4,048	7,995	8,080	(1,412)	6,668
James River Multidistrict Special Education Unit	553	4,005	2,491	7,049	9,333	968	10,301
Jamestown Public School District #1	2,136	15,457	53,340	70,933	36,015	(14,702)	21,313
Kenmare Public School District #28	327	2,366	6,308	9,001	5,512	(2,295)	3,217
Killdeer Public School #16	674	4,878	11,785	17,337	11,365	(374)	10,991
Kindred Public School District #2	517	3,738	3,213	7,468	8,711	1,351	10,062
Kulm Public School District #7	235	1,698	3,296	5,229	3,956	(1,259)	2,697
Lake Region Special Education Unit	507	3,670	7,963	12,140	8,551	(1,456)	7,095
Lakota Public School District # 66	171	1,236	4,401	5,808	2,880	(1,776)	1,104
Lamoure School District #8	340	2,461	9,010	11,811	5,735	(1,338)	4,397
Larimore Public School District #44	540	3,911	2,198	6,649	9,113	(721)	8,392
Leeds Public School District 6	87	631	8,260	8,978	1,469	(1,444)	25
Lewis & Clark Public Schools	788	5,701	1,102	7,591	13,284	3,310	16,594
Lidgerwood Public School	289	2,093	4,699	7,081	4,877	(1,025)	3,852
Linton Public School District #36	396	2,863	4,651	7,910	6,670	(1,358)	5,312
Lisbon Public School	832	6,022	2,332	9,186	14,031	904	14,935
Lonetree Special Education Unit	25	183	1,255	1,463	425	(607)	(182)
Mandan Public School District #1	7,695	55,685	30,969	94,349	129,743	(2,013)	127,730
Mandaree Public School #36	662	4,793	11,840	17,295	11,170	1,826	12,996
Marvel Public School	242	1,754	5,480	7,476	4,086	(336)	3,750

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Maple Valley School District	\$ 21,328	\$ 402	\$ 4,549	\$ 1,540	\$ 2,149	\$ 8,640
Mapleton Public School	15,355	289	3,275	1,109	4,052	8,725
Max Public School	29,486	554	6,289	2,130	551	9,524
Mcclusky Public Schools	7,554	143	1,611	546	737	3,037
Mckenzie Cty Public School #1	140,573	2,646	29,981	10,153	6,456	49,236
Medina Public School District #3	23,511	444	5,014	1,698	872	8,028
Midkota School	20,361	382	4,343	1,471	3,731	9,927
Midway Public School District #128	20,602	387	4,394	1,488	1,251	7,520
Milnor Public School District #2	32,894	619	7,015	2,376	1,034	11,044
Minot Public School District #1	1,339,083	25,191	285,596	96,719	13,933	421,439
Minto Public School District #20	31,829	599	6,788	2,299	1,664	11,350
Mohall Lansford Sherwood School	47,701	898	10,174	3,445	5,374	19,891
Morton Sioux Special Education Unit	-	-	-	-	1,139	1,139
Mott/Regent School Dist #1	38,088	716	8,123	2,751	2,940	14,530
Mt Pleasant School Dist #4	41,460	779	8,842	2,995	2,635	15,251
Napoleon Public School District #2	19,069	359	4,067	1,377	2,337	8,140
Nedrose Public School	12,519	235	2,670	904	5,238	9,047
New Public School #8	-	-	-	-	1,560	1,560
New Rockford Sheyenne Public School	15,743	295	3,358	1,137	1,754	6,544
New Salem Almont School District #49	51,809	975	11,050	3,742	3,439	19,206
New Town Public School District	119,993	2,257	25,592	8,667	6,578	43,094
Newburg United Public School	18,570	350	3,961	1,341	1,298	6,950
North Border School District # 100	48,663	915	10,379	3,515	921	15,730

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Maple Valley School District	\$ 244	\$ 1,766	\$ 2,603	\$ 4,613	\$ 4,115	\$ (453)	\$ 3,662
Mapleton Public School	176	1,272	853	2,301	2,963	834	3,797
Max Public School	337	2,442	1,167	3,946	5,689	(389)	5,300
Mcclusky Public Schools	86	626	2,729	3,441	1,457	(774)	683
Mckenzie Cty Public School #1	1,609	11,641	44,009	57,259	27,122	(10,926)	16,196
Medina Public School District #3	269	1,947	631	2,847	4,534	319	4,853
Midkota School	233	1,686	3,432	5,351	3,928	312	4,240
Midway Public School District #128	236	1,706	9,443	11,385	3,976	(2,850)	1,126
Milnor Public School District #2	376	2,724	1,537	4,637	6,346	(390)	5,956
Minot Public School District #1	15,324	110,892	117,060	243,276	258,376	(34,860)	223,516
Minto Public School District #20	364	2,636	2,005	5,005	6,141	(405)	5,736
Mohall Lansford Sherwood School	546	3,950	384	4,880	9,204	1,734	10,938
Morton Sioux Special Education Unit	-	-	-	-	-	341	341
Mott/Regent School Dist #1	436	3,154	4,590	8,180	7,350	(994)	6,356
Mt Pleasant School Dist #4	474	3,433	3,092	6,999	8,000	433	8,433
Napoleon Public School District #2	218	1,579	5,786	7,583	3,679	(888)	2,791
Nedrose Public School	143	1,037	-	1,180	2,417	1,735	4,152
New Public School #8	-	-	25,828	25,828	-	(8,234)	(8,234)
New Rockford Sheyenne Public School	180	1,304	8,188	9,672	3,037	(2,088)	949
New Salem Almont School District #49	593	4,290	1,598	6,481	9,996	530	10,526
New Town Public School District	1,373	9,937	22,373	33,683	23,153	(5,611)	17,542
Newburg United Public School	213	1,538	2,006	3,757	3,583	(353)	3,230
North Border School District # 100	557	4,030	6,033	10,620	9,390	(1,738)	7,652

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
North Sargent School District #3	\$ 38,202	\$ 719	\$ 8,148	\$ 2,759	\$ 1,311	\$ 12,937
North Valley Career & Technology Center	19,077	359	4,069	1,378	2,636	8,442
Northern Cass School District # 97	49,972	941	10,658	3,609	4,006	19,214
Northern Plains Special Ed Unit	15,745	297	3,358	1,137	120	4,912
Oakes Public Schools	47,721	897	10,178	3,447	5,772	20,294
Oberon Public School #16	6,732	127	1,436	486	6,578	8,627
Oliver0Mercer Special Education Unit	20,699	389	4,415	1,495	1,397	7,696
Park River Area School District	51,669	972	11,020	3,732	717	16,441
Peace Garden Special Services	40,495	761	8,637	2,925	3,334	15,657
Pembina Special Education Cooperative	8,132	153	1,734	587	1,824	4,298
Pingree0Buchanan School District	21,606	405	4,608	1,561	3,535	10,109
Richland School District # 44	29,415	554	6,273	2,125	1,182	10,134
Rolette Public School	18,860	356	4,022	1,362	1,350	7,090
Roughrider Education Services Program (RESP)	-	-	-	-	-	-
Rugby Public School District #5	70,364	1,324	15,007	5,082	5,094	26,507
Rural Cass Special Education Unit	25,858	486	5,515	1,868	629	8,498
Sargent Central Public School District #6	23,269	436	4,963	1,681	6,651	13,731
Sawyer Public School	19,648	370	4,190	1,419	1,994	7,973
Sheyenne Valley Career And Tech Center	14,041	265	2,995	1,014	904	5,178
Sheyenne Valley Special Education Unit	56,192	1,057	11,984	4,059	3,834	20,934
Solen Public School Dist #3	35,562	669	7,585	2,569	3,381	14,204
Souris Valley Special Services	42,537	802	9,072	3,072	5,263	18,209
South Central Prairie Special Education Unit	12,268	230	2,616	886	2,882	6,614

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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 Sargent School District #3	\$ 437	\$ 3,164	\$ 660	\$ 4,261	\$ 7,372	\$ 189	\$ 7,561
North Valley Career & Technology Center	218	1,580	1,173	2,971	3,680	208	3,888
Northern Cass School District # 97	572	4,138	7,687	12,397	9,642	(107)	9,535
Northern Plains Special Ed Unit	180	1,304	1,023	2,507	3,038	(531)	2,507
Oakes Public Schools	546	3,952	5,192	9,690	9,208	(931)	8,277
Oberon Public School #16	77	558	3,597	4,232	1,299	1,183	2,482
Oliver0Mercer Special Education Unit	237	1,714	5,925	7,876	3,994	(1,268)	2,726
Park River Area School District	591	4,279	2,275	7,145	9,970	(442)	9,528
Peace Garden Special Services	463	3,353	751	4,567	7,813	796	8,609
Pembina Special Education Cooperative	93	673	-	766	1,568	997	2,565
Pingree0Buchanan School District	247	1,789	2,835	4,871	4,169	(410)	3,759
Richland School District # 44	337	2,436	4,230	7,003	5,675	(862)	4,813
Rolette Public School	216	1,562	2,973	4,751	3,639	(740)	2,899
Roughrider Education Services Program (RESP)	-	-	513	513	-	(306)	(306)
Rugby Public School District #5	805	5,827	2,889	9,521	13,577	1,073	14,650
Rural Cass Special Education Unit	296	2,141	715	3,152	4,988	(166)	4,822
Sargent Central Public School District #6	266	1,927	1,302	3,495	4,491	2,154	6,645
Sawyer Public School	225	1,627	1,007	2,859	3,790	374	4,164
Sheyenne Valley Career And Tech Center	161	1,163	375	1,699	2,709	363	3,072
Sheyenne Valley Special Education Unit	643	4,653	5,952	11,248	10,842	250	11,092
Solen Public School Dist #3	407	2,945	7,403	10,755	6,856	(912)	5,944
Souris Valley Special Services	487	3,523	2,815	6,825	8,206	1,304	9,510
South Central Prairie Special Education Unit	140	1,016	548	1,704	2,368	1,449	3,817

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
South East Education Cooperative	\$ 88,221	\$ 1,659	\$ 18,816	\$ 6,372	\$ 15,048	\$ 41,895
South Heart Public School District #9	37,238	701	7,942	2,690	4,287	15,620
South Prairie School District #70	64,642	1,216	13,787	4,669	2,685	22,357
St John School District #3	68,515	1,288	14,613	4,949	6,028	26,878
Stanley Community Public School District # 2	117,109	2,203	24,977	8,458	6,687	42,325
Surrey Schools	45,686	859	9,744	3,300	1,515	15,418
Sw Special Education Unit	5,432	103	1,158	392	429	2,082
Sweet Briar School District # 17	995	18	212	72	547	849
Tgu School District #60	137,781	2,593	29,385	9,952	2,538	44,468
Thompson Public School	43,051	810	9,182	3,109	9,663	22,764
Tioga Public School District #15	77,953	1,466	16,625	5,630	5,916	29,637
Turtle Lake Mercer School District #72	38,066	716	8,119	2,749	2,905	14,489
Underwood School District #8	30,361	570	6,475	2,193	1,603	10,841
United Public School District # 7	87,789	1,652	18,723	6,341	3,456	30,172
Valley City Public School	52,826	994	11,267	3,815	-	16,076
Velva Public School	41,138	775	8,774	2,971	2,874	15,394
Wahpeton Public School District 37	91,534	1,723	19,522	6,611	2,110	29,966
Warwick Public School	43,421	817	9,261	3,136	7,005	20,219
Washburn Public School	35,460	667	7,563	2,561	2,773	13,564
West Fargo Public School #6	1,340,071	25,211	285,806	96,790	33,813	441,620
West River Student Services	13,985	263	2,983	1,010	2,295	6,551
Westhope Public School #17	20,546	387	4,382	1,484	976	7,229
White Shield School Dist #85	83,534	1,572	17,816	6,033	2,813	28,234

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	
South East Education Cooperative	\$ 1,010	\$ 7,306	\$ -	\$ 8,316	\$ 17,024	\$ 6,080	\$ 23,104	
South Heart Public School District #9	426	3,084	3,708	7,218	7,185	963	8,148	
South Prairie School District #70	740	5,353	712	6,805	12,473	625	13,098	
St John School District #3	784	5,674	8,230	14,688	13,221	(530)	12,691	
Stanley Community Public School District # 2	1,340	9,698	8,079	19,117	22,597	93	22,690	
Surrey Schools	523	3,783	3,653	7,959	8,815	(1,533)	7,282	
Sw Special Education Unit	62	450	2,010	2,522	1,048	(536)	512	
Sweet Briar School District # 17	11	82	-	93	192	156	348	
Tgu School District #60	1,577	11,410	14,186	27,173	26,586	(4,366)	22,220	
Thompson Public School	493	3,565	3,768	7,826	8,307	1,684	9,991	
Tioga Public School District #15	892	6,455	8,836	16,183	15,041	489	15,530	
Turtle Lake Mercer School District #72	436	3,152	2,391	5,979	7,344	489	7,833	
Underwood School District #8	347	2,514	3,156	6,017	5,858	42	5,900	
United Public School District # 7	1,005	7,270	5,467	13,742	16,939	(1,326)	15,613	
Valley City Public School	605	4,375	13,798	18,778	10,193	(5,639)	4,554	
Velva Public School	471	3,407	845	4,723	7,938	674	8,612	
Wahpeton Public School District 37	1,048	7,580	16,546	25,174	17,660	(5,111)	12,549	
Warwick Public School	497	3,596	11,903	15,996	8,377	(672)	7,705	
Washburn Public School	406	2,937	2,865	6,208	6,843	(420)	6,423	
West Fargo Public School #6	15,336	110,974	136,876	263,186	258,567	(32,202)	226,365	
West River Student Services	160	1,158	1,491	2,809	2,699	219	2,918	
Westhope Public School #17	235	1,701	3,241	5,177	3,962	(694)	3,268	
White Shield School Dist #85	956	6,918	9,147	17,021	16,118	(2,941)	13,177	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Williston Basin School District #7	\$ 524,969	\$ 9,877	\$ 111,964	\$ 37,917	\$ 238,027	\$ 397,785
Williston Public School #1	-	-	-	-	41,618	41,618
Wilmac Multidistrict Special Education Unit	81,879	1,541	17,463	5,914	10,463	35,381
Wilton Public School District	33,157	624	7,072	2,395	2,558	12,649
Yellowstone School District # 14	26,966	507	5,751	1,948	3,762	11,968
Zeeland Public Schools	7,640	144	1,629	552	743	3,068
Attorney General's office	1,413,450	26,593	301,456	102,090	47,049	477,188
Bank of North Dakota	992,502	18,672	211,678	71,686	28,376	330,412
Beef Commission	4,996	94	1,065	361	1,768	3,288
Bismarck State College	387,668	7,293	82,681	28,000	2,674	120,648
Board of Medical Examiners	29,908	563	6,379	2,160	2,926	12,028
Board of Pharmacy	23,735	448	5,062	1,714	1,666	8,890
Central Services	113,987	2,143	24,311	8,233	7,144	41,831
Department of Transportation	5,385,311	101,318	1,148,563	388,968	157,499	1,796,348
Dickinson State University	180,422	3,394	38,480	13,031	1,410	56,315
Education Standards & Practice	54,348	1,024	11,591	3,925	4,917	21,457
Electrical Board	153,057	2,880	32,644	11,055	11,539	58,118
Housing Finance Agency	244,335	4,597	52,111	17,648	10,465	84,821
Information Technology Dept	2,864,703	53,896	610,975	206,911	216,430	1,088,212
Insurance Department	231,270	4,352	49,325	16,704	15,024	85,405
Job Service North Dakota	680,757	12,809	145,190	49,169	12,299	219,467
Lake Region State College	163,319	3,074	34,832	11,796	13,940	63,642
Land Department	127,592	2,401	27,212	9,216	7,086	45,915

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
Williston Basin School District #7	\$ 6,008	\$ 43,474	\$ 54,253	\$ 103,735	\$ 101,293	\$ 66,920	\$ 168,213
Williston Public School #1	-	-	300,647	300,647	-	(85,682)	(85,682)
Wilmac Multidistrict Special Education Unit	937	6,781	10,151	17,869	15,798	1,246	17,044
Wilton Public School District	379	2,746	3,086	6,211	6,396	443	6,839
Yellowstone School District # 14	309	2,233	1,312	3,854	5,204	1,265	6,469
Zeeland Public Schools	87	633	1,150	1,870	1,475	(32)	1,443
Attorney General's office	16,175	117,051	46,258	179,484	272,723	3,658	276,381
Bank of North Dakota	11,358	82,191	35,432	128,981	191,504	(6,713)	184,791
Beef Commission	57	414	7,663	8,134	965	(1,688)	(723)
Bismarck State College	4,436	32,104	11,426	47,966	74,801	(3,125)	71,676
Board of Medical Examiners	342	2,477	1,474	4,293	5,771	620	6,391
Board of Pharmacy	272	1,966	1,846	4,084	4,580	168	4,748
Central Services	1,304	9,439	9,242	19,985	21,995	(1,399)	20,596
Department of Transportation	61,629	445,969	133,614	641,212	1,039,093	(17,854)	1,021,239
Dickinson State University	2,065	14,941	14,232	31,238	34,812	(5,934)	28,878
Education Standards & Practice	622	4,501	222	5,345	10,486	1,733	12,219
Electrical Board	1,752	12,675	6,747	21,174	29,532	1,416	30,948
Housing Finance Agency	2,796	20,234	7,437	30,467	47,144	(218)	46,926
Information Technology Dept	32,783	237,232	25,426	295,441	552,742	80,890	633,632
Insurance Department	2,647	19,152	13,909	35,708	44,622	(861)	43,761
Job Service North Dakota	7,791	56,375	71,072	135,238	131,351	(20,670)	110,681
Lake Region State College	1,869	13,525	8,409	23,803	31,511	871	32,382
Land Department	1,460	10,566	22,586	34,612	24,617	(6,153)	18,464

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Legislative Council	\$ 324,775	\$ 6,109	\$ 69,267	\$ 23,458	\$ 27,358	\$ 126,192
Mayville State University	212,693	4,002	45,363	15,362	5,217	69,944
Mill & Elevator Association	744,614	14,009	158,809	53,782	53,640	280,240
Minot State University	454,229	8,546	96,877	32,808	6,061	144,292
ND Board of Nursing	72,320	1,361	15,424	5,224	9,035	31,044
ND Public Employees Retirement System	180,202	3,390	38,433	13,016	9,647	64,486
ND Soybean Council	21,110	398	4,502	1,525	2,052	8,477
ND St College of Science	439,001	8,260	93,629	31,708	5,687	139,284
ND State Board of Accountancy	12,731	238	2,715	920	1,583	5,456
ND State Board of Cosmetology	-	-	-	-	771	771
ND State Plumbing Board	42,958	807	9,162	3,103	2,607	15,679
ND System Information Technology Services	216,320	4,072	46,136	15,624	12,995	78,827
ND University System office	109,437	2,059	23,340	7,904	7,849	41,152
North Dakota State Board of Dental Examiners	11,479	216	2,448	829	5,697	9,190
North Dakota State University	2,653,290	49,919	565,886	191,641	8,939	816,385
office of Management & Budget	291,862	5,491	62,248	21,081	10,183	99,003
Public Finance Authority	18,092	339	3,859	1,307	1,592	7,097
Real Estate Commission	20,833	391	4,443	1,505	3,374	9,713
Retirement & Investment office	144,815	2,723	30,886	10,460	24,033	68,102
Rough Rider Industries	140,543	2,643	29,975	10,151	6,738	49,507
State Auditor's office	261,321	4,917	55,734	18,875	2,847	82,373
State Board of Law Examiners	36,770	691	7,842	2,656	-	11,189
State Fair Association	80,066	1,506	17,076	5,783	4,035	28,400

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	
Legislative Council	\$ 3,717	\$ 26,895	\$ 3,512	\$ 34,124	\$ 62,666	\$ 8,360	\$ 71,026	
Mayville State University	2,434	17,614	24,173	44,221	41,038	(6,617)	34,421	
Mill & Elevator Association	8,521	61,663	879	71,063	143,674	27,667	171,341	
Minot State University	5,198	37,616	11,808	54,622	87,643	(3,345)	84,298	
ND Board of Nursing	828	5,989	2,733	9,550	13,953	2,061	16,014	
ND Public Employees Retirement System	2,062	14,923	15,049	32,034	34,769	(1,876)	32,893	
ND Soybean Council	242	1,748	6,331	8,321	4,074	(2,106)	1,968	
ND St College of Science	5,024	36,355	18,835	60,214	84,706	(7,767)	76,939	
ND State Board of Accountancy	146	1,054	3,685	4,885	2,458	(1,150)	1,308	
ND State Board of Cosmetology	-	-	4,753	4,753	-	(993)	(993)	
ND State Plumbing Board	492	3,557	131	4,180	8,290	834	9,124	
ND System Information Technology Services	2,476	17,914	3,194	23,584	41,736	2,678	44,414	
ND University System office	1,252	9,063	1,103	11,418	21,116	3,147	24,263	
North Dakota State Board of Dental Examiners	131	951	-	1,082	2,215	1,627	3,842	
North Dakota State University	30,364	219,725	91,025	341,114	511,951	(41,004)	470,947	
office of Management & Budget	3,340	24,170	8,214	35,724	56,314	447	56,761	
Public Finance Authority	207	1,498	565	2,270	3,492	251	3,743	
Real Estate Commission	238	1,725	20	1,983	4,020	1,423	5,443	
Retirement & Investment office	1,657	11,992	14,819	28,468	27,942	1,045	28,987	
Rough Rider Industries	1,608	11,639	4,149	17,396	27,118	1,671	28,789	
State Auditor's office	2,991	21,641	27,416	52,048	50,421	(10,661)	39,760	
State Board of Law Examiners	421	3,045	4,506	7,972	7,096	(2,499)	4,597	
State Fair Association	916	6,630	6,156	13,702	15,447	(2,004)	13,443	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
University of North Dakota	\$ 3,334,869	\$ 62,741	\$ 711,251	\$ 240,870	\$ 40,997	\$ 1,055,859
Valley City State University	158,265	2,978	33,754	11,431	2,166	50,329
Williston State College	59,069	1,112	12,598	4,266	3,256	21,232
Workforce Safety & Insurance	1,440,086	27,092	307,137	104,014	33,189	471,432
Adjutant General ND National Guard	963,990	18,136	205,597	69,627	13,895	307,255
Aeronautics Commission	39,802	748	8,489	2,875	3,716	15,828
Career & Technical Education	161,855	3,047	34,520	11,690	6,446	55,703
Commission On Legal Counsel For Indigents	191,272	3,599	40,794	13,815	9,166	67,374
Department of Commerce	327,590	6,162	69,868	23,661	20,007	119,698
Department of Corrections And Rehabilitation	552,440	10,394	117,823	39,901	11,050	179,168
Department of Corrections Transitional Services	203,910	3,837	43,489	14,728	8,990	71,044
Department of Financial Institutions	172,976	3,255	36,892	12,494	1,651	54,292
Department of Human Services	6,749,870	126,991	1,439,592	487,527	101,802	2,155,912
Dept of Agriculture	372,904	7,015	79,532	26,934	15,867	129,348
Facility Management	134,320	2,527	28,647	9,702	4,097	44,973
Field Services Division	669,486	12,597	142,786	48,355	22,546	226,284
Game & Fish Department	1,124,171	21,150	239,760	81,196	64,923	407,029
Governor's office	\$114,947	\$2,162	\$24,516	\$8,302	\$8,434	\$43,414
Heart River Correctional Center	84,588	1,590	18,041	6,110	33,367	59,108
Highway Patrol	1,369,627	25,768	292,110	98,925	71,350	488,153
Historical Society	379,053	7,132	80,843	27,378	16,622	131,975
Indian Affairs Commission	12,847	241	2,740	928	2,488	6,397
Industrial Commission	614,325	11,558	131,021	44,371	8,215	195,165

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources			OPEB Expense (Income)			
	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
University of North Dakota	\$ 38,164	\$ 276,168	\$ 75,708	\$ 390,040	\$ 643,462	\$ (28,071)	\$ 615,391
Valley City State University	1,811	13,106	5,531	20,448	30,536	(783)	29,753
Williston State College	676	4,892	14,843	20,411	11,398	(5,229)	6,169
Workforce Safety & Insurance	16,480	119,257	28,543	164,280	277,867	(6,862)	271,005
Adjutant General ND National Guard	11,032	79,830	61,206	152,068	186,000	(21,069)	164,931
Aeronautics Commission	455	3,296	3,152	6,903	7,680	(100)	7,580
Career & Technical Education	1,852	13,404	3,497	18,753	31,229	1,950	33,179
Commission On Legal Counsel For Indigents	2,189	15,840	15,351	33,380	36,905	(3,809)	33,096
Department of Commerce	3,749	27,128	20,205	51,082	63,208	(7,125)	56,083
Department of Corrections And Rehabilitation	6,322	45,749	47,986	100,057	106,595	(11,124)	95,471
Department of Corrections Transitional Services	2,334	16,886	3,889	23,109	39,344	1,239	40,583
Department of Financial Institutions	1,980	14,325	7,748	24,053	33,375	(4,050)	29,325
Department of Human Services	77,245	558,971	24,917	661,133	1,302,384	34,520	1,336,904
Dept of Agriculture	4,267	30,881	9,460	44,608	71,951	1,529	73,480
Facility Management	1,537	11,123	18,936	31,596	25,917	(5,845)	20,072
Field Services Division	7,662	55,442	26,792	89,896	129,176	(1,092)	128,084
Game & Fish Department	12,865	93,095	3,218	109,178	216,908	20,305	237,213
Governor's office	\$1,315	\$9,519	\$1,994	\$12,828	\$22,179	\$ 1,361	\$ 23,540
Heart River Correctional Center	968	7,005	-	7,973	16,321	11,128	27,449
Highway Patrol	15,674	113,422	11,981	141,077	264,270	23,783	288,053
Historical Society	4,338	31,390	10,369	46,097	73,139	734	73,873
Indian Affairs Commission	147	1,064	4,573	5,784	2,480	(582)	1,898
Industrial Commission	7,030	50,874	22,563	80,467	118,535	(5,903)	112,632

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
James River Correctional Ctr	\$ 577,023	\$ 10,856	\$ 123,066	\$ 41,677	\$ 6,847	\$ 182,446
Juvenile Services 0 DOCR	165,793	3,119	35,360	11,975	20,514	70,968
Life Skills and Transition Center	873,061	16,425	186,204	63,059	380	266,068
Mental Health	783,868	14,748	167,181	56,617	173,829	412,375
Milk Marketing Board	6,385	121	1,362	461	571	2,515
ND Barley Council	15,217	286	3,245	1,099	877	5,507
ND Corn Utilization Council	24,897	469	5,310	1,798	5,679	13,256
ND Council On The Arts	27,490	517	5,863	1,986	1,586	9,952
ND Department of Health	1,044,708	19,655	222,812	75,457	24,876	342,800
ND Department of Labor	55,836	1,050	11,909	4,033	3,007	19,999
ND Ethics Commission	-	-	-	-	2,267	2,267
ND Oilseed Council	3,660	69	781	264	282	1,396
ND Securities Department	34,418	647	7,341	2,486	1,369	11,843
ND State Library	91,994	1,731	19,620	6,645	950	28,946
ND Supreme Court	2,453,082	46,152	523,186	177,180	50,203	796,721
ND Veterans Home	359,864	6,770	76,751	25,992	-	109,513
ND Wheat Commission	50,832	957	10,841	3,672	3,969	19,439
ND Youth Correctional Center	155,015	2,917	33,061	11,196	3,419	50,593
North Dakota State Hospital	1,195,181	22,486	254,905	86,325	468	364,184
office of Administrative Hearings	36,498	686	7,784	2,636	1,944	13,050
Parks & Recreation Department	308,823	5,809	65,865	22,306	15,588	109,568
Protection & Advocacy Project	138,766	2,611	29,596	10,023	4,647	46,877
Public Instruction	401,221	7,549	85,571	28,979	23,858	145,957

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	
James River Correctional Ctr	\$ 6,603	\$ 47,785	\$ 61,760	\$ 116,148	\$ 111,338	\$ (20,005)	\$ 91,333	
Juvenile Services 0 DOCR	1,897	13,730	7,078	22,705	31,989	3,170	35,159	
Life Skills and Transition Center	9,991	72,300	88,214	170,505	168,457	(36,143)	132,314	
Mental Health	8,971	64,914	13,207	87,092	151,248	98,675	249,923	
Milk Marketing Board	73	529	3,048	3,650	1,232	(1,156)	76	
ND Barley Council	174	1,260	26	1,460	2,936	359	3,295	
ND Corn Utilization Council	285	2,062	1,670	4,017	4,805	1,057	5,862	
ND Council On The Arts	315	2,277	3,501	6,093	5,305	(480)	4,825	
ND Department of Health	11,956	86,514	200,886	299,356	201,575	(102,171)	99,404	
ND Department of Labor	639	4,624	8,385	13,648	10,772	(3,463)	7,309	
ND Ethics Commission	-	-	-	-	-	881	881	
ND Oilseed Council	42	303	-	345	706	111	817	
ND Securities Department	394	2,850	12,002	15,246	6,640	(3,327)	3,313	
ND State Library	1,053	7,618	6,981	15,652	17,751	(2,112)	15,639	
ND Supreme Court	28,073	203,145	18,236	249,454	473,321	8,767	482,088	
ND Veterans Home	4,118	29,801	21,883	55,802	69,435	(11,066)	58,369	
ND Wheat Commission	582	4,210	246	5,038	9,807	1,220	11,027	
ND Youth Correctional Center	1,774	12,837	51,033	65,644	29,910	(17,305)	12,605	
North Dakota State Hospital	13,678	98,975	127,306	239,959	230,610	(52,430)	178,180	
office of Administrative Hearings	418	3,022	2,334	5,774	7,043	(392)	6,651	
Parks & Recreation Department	3,534	25,574	15,509	44,617	59,588	(2,821)	56,767	
Protection & Advocacy Project	1,588	11,492	12,366	25,446	26,775	(4,337)	22,438	
Public Instruction	4,592	33,226	33,226	71,044	77,416	(5,134)	72,282	

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Deferred Outflows of Resources

Employer Name	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources
Public Service Commission	\$ 261,893	\$ 4,926	\$ 55,856	\$ 18,916	\$ 12,708	\$ 92,406
Racing Commission	6,000	114	1,280	433	600	2,427
School For The Blind	79,512	1,497	16,958	5,743	8,403	32,601
SCHOOL FOR THE DEAF	105,798	1,991	22,564	7,642	2,048	34,245
Secretary of State	120,024	2,259	25,598	8,669	203	36,729
State Penitentiary	688,047	12,945	146,745	49,696	5,738	215,124
State Seed Department	117,511	2,211	25,062	8,488	3,833	39,594
State Treasurer's office	33,454	630	7,135	2,416	1,874	12,055
Tax Department	469,455	8,832	100,124	33,908	8,731	151,595
Tobacco Prevention/Control Committee	45,953	-	-	-	394	394
Veterans Affairs Department	-	863	9,801	3,319	5,936	19,919
Water Commission	543,352	10,223	115,884	39,245	16,519	181,871
Total	\$ 99,975,124	\$ 1,822,357	\$ 20,658,595	\$ 6,996,162	\$ 4,822,228	\$ 34,299,342

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 (CONTINUED)
RETIREE HEALTH INSURANCE CREDIT FUND
AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

Employer Name	Deferred Inflows of Resources				OPEB Expense (Income)			
	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	
Public Service Commission	\$ 2,997	\$ 21,688	\$ 19,208	\$ 43,893	\$ 50,533	\$ (3,117)	\$ 47,416	
Racing Commission	69	497	3,945	4,511	1,157	(946)	211	
School For The Blind	910	6,585	2,084	9,579	15,341	2,180	17,521	
SCHOOL FOR THE DEAF	1,211	8,761	9,597	19,569	20,413	(2,138)	18,275	
Secretary of State	1,374	9,939	7,694	19,007	23,158	(3,649)	19,509	
State Penitentiary	7,874	56,979	106,248	171,101	132,758	(35,714)	97,044	
State Seed Department	1,345	9,731	13,218	24,294	22,673	(2,002)	20,671	
State Treasurer's office	383	2,770	4,547	7,700	6,454	(1,203)	5,251	
Tax Department	5,372	38,877	60,682	104,931	90,581	(20,724)	69,857	
Tobacco Prevention/Control Committee	-	-	-	-	-	1,015	1,015	
Veterans Affairs Department	526	3,805	997	5,328	8,868	1,517	10,385	
Water Commission	6,218	44,996	13,786	65,000	104,840	(593)	104,247	
Total	\$ 1,108,489	\$ 8,021,414	\$ 5,028,050	\$ 14,157,953	\$ 19,290,158	\$ (65,870)	\$ 18,623,748	

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
YEAR ENDED JUNE 30, 2023**

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, 2023 is as follows:

Retired Participants, Receiving Benefits	14,996
Active Participants, Not Receiving Benefits	17,283
Total	32,279

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
YEAR ENDED JUNE 30, 2023**

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, 2023, 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 as of June 30, 2023:

	RHIC
Total OPEB Liability	\$ 268,293,176
RHIC Fiduciary Net Position	168,318,052
Net OPEB Liability	\$ 99,975,124
RHIC Fiduciary Net Position as a Percentage of the Total OPEB Liability	62.74%

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2023**

NOTE 4 ACTUARIAL ASSUMPTIONS

The total OPEB liability was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Inflation	For June 30, 2023, 2.25%
Salary Increase (Payroll Growth)	Not Applicable
Investment Rate of Return	For June 30, 2023, 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, 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large Cap Domestic Equities	39.00%	6.10%
Small Cap Domestic Equities		7.10%
International Equities	26.00%	6.00%
Core-Plus Fixed Income	35.00%	2.59%

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2023**

NOTE 4 ACTUARIAL ASSUMPTIONS (CONTINUED)

Discount Rate

The discount rate used to measure the total OPEB liability was 5.75%. 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, 2023 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 5.75%, 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 (4.75%) or 1-percentage-point higher (6.75%) than the current rate:

1% Decrease 4.75%	Current Single Discount Rate Assumption 5.75%	1% Increase 6.75%
\$131,391,780	\$99,975,124	\$73,526,134

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, 2023, the average of the expected remaining service lives of all employees calculated by our external actuaries was 4.5028 years.

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2023**

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, 2023, to be recognized in OPEB expense in future years is presented below:

<u>Year Ended June 30:</u>	<u>Amount</u>
2024	\$ 7,793,729
2025	6,270,600
2026	9,642,408
2027	(2,705,723)
2028	-
Thereafter	-
Total	<u>\$ 21,001,014</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, 2023 are as follows:

Service Cost	\$ 4,865,725
Interest on the Total OPEB Liability	14,547,655
Changes of Benefit Terms	-
Employee Contributions	(292,926)
Projected Earnings on Plan Investments	(8,822,109)
OPEB Plan Administrative Expense	355,695
Other	(1)
Recognition of Deferred Inflows/Outflows of Resources:	
Difference Between Actual and Expected Experience	299,869
Assumption Changes	6,548,418
Recognition of Investment Gains or Losses	1,787,832
OPEB Expense	<u>\$ 19,290,158</u>

**NORTH DAKOTA PUBLIC EMPLOYEES RETIREMENT SYSTEM
NOTES TO THE SCHEDULES OF EMPLOYER ALLOCATIONS
AND OPEB AMOUNTS BY EMPLOYER
YEAR ENDED JUNE 30, 2023**

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, 2023. The supporting actuarial information is included in the June 30, 2023, 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

Rebecca Fricke, Interim 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, 2023, and the related notes, and have issued a report thereon dated February 1, 2024.

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
The Legislative Assembly
Rebecca Fricke, Interim 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 or significant deficiencies may exist that were not 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

Baltimore, Maryland
February 1, 2024



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