

North Dakota Retiree Health Insurance Credit Fund

GASB Statement Nos. 74 and 75
Accounting and Financial Reporting for
Postemployment Benefits Other Than
Pensions

June 30, 2017



January 16, 2018

Board Members
North Dakota Retiree Health Insurance Credit Fund
Bismarck, North Dakota

Members of the Board:

This report provides information on behalf of the North Dakota Retiree Health Insurance Credit Fund ("RHIC") in connection with the Governmental Accounting Standards Board (GASB) Statement Nos. 74 and 75. GASB Statement No. 74 is the accounting standard which applies to other postemployment benefits (OPEB) plans that are administered through trusts or equivalent arrangements. GASB Statement No. 75 establishes accounting and financial reporting requirements for state and local government employers who provide their employees with postemployment benefits other than pensions.

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement Nos. 74 and 75. The Net OPEB Liability is not an appropriate measure for measuring the sufficiency of plan assets to cover the estimated cost of settling the employer's benefit obligation. The Net OPEB Liability is not an appropriate measure for assessing the need for or amount of future employer contributions. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 74 and 75 may produce significantly different results. This report may be provided to parties other than the North Dakota Retiree Health Insurance Credit Fund only in its entirety and only with the permission of RHIC. GRS is not responsible for unauthorized use of this report

This report is based upon information, furnished to us by NDPERS, concerning other postemployment benefits (OPEB), active members, deferred vested members, retirees and beneficiaries, and financial data. This information was checked for internal consistency, but it was not audited.

Based on the available data, the information contained in this report is accurate and fairly represents the actuarial position of the North Dakota Retiree Health Insurance Credit Fund as of the reporting date. All calculations have been made in conformity with generally accepted actuarial principles and practices as well as the Actuarial Standards of Practice. If you have reason to believe that the information provided in this report is inaccurate, or is in any way incomplete, or if you need further information in order to make an informed decision on the subject matter of this report, please contact the author of the report prior to making such decision.

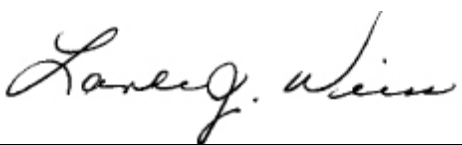
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements; and changes in plan provisions or applicable law.

The signing actuaries are independent of the plan sponsor.


Lance J. Weiss and Amy Williams are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

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Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Retiree Health Insurance Credit Fund. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

A summary of plan provisions and actuarial assumptions can be found in the July 1, 2017, actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary

As of June 30, 2017

Actuarial Valuation Date	July 1, 2017
Measurement Date of the Net OPEB Liability	July 1, 2017
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	June 30, 2017
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	June 30, 2018

Membership

Number of	
- Retirees and Beneficiaries	11,232
- Inactive, Nonretired Members	-
- Active Members	23,497
- Total	34,729
Covered Payroll	\$ 1,081,841,008

Net OPEB Liability

Total OPEB Liability	\$ 196,694,770
Plan Fiduciary Net Position	117,593,690
Net OPEB Liability	\$ 79,101,080
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	59.78 %
Net OPEB Liability as a Percentage of Covered Payroll	7.31 %

Development of the Single Discount Rate

Single Discount Rate	7.50 %
Long-Term Expected Rate of Investment Return	7.50 %
Long-Term Municipal Bond Rate*	3.56 %
Last year ending June 30 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117

Total OPEB Expense	\$ 9,534,750
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Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future OPEB Expenses

Deferred Outflows of Resources

Difference between expected and actual experience	-
Changes in assumptions	7,661,399
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 7,661,399

Deferred Inflows of Resources

Difference between expected and actual experience	1,929,206
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	2,990,763
Total	\$ 4,919,969

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2017. In describing this index, Fidelity notes that the municipal curves are constructed using 'option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.

Discussion

Accounting Standard

For post-employment (OPEB) benefit plans that are administered through trusts or equivalent arrangements, Governmental Accounting Standards Board (GASB) Statement No. 74, “Financial Reporting for Postemployment Benefit Plans other than Pension Plans,” replaces the requirements of GASB Statement No. 43, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans.” Similarly, GASB Statement No. 75 establishes standards for state and local government employers (as well as non-employer contributing entities) to account for and disclose net OPEB liability, OPEB expense, and other information associated with providing OPEB to their employees (and former employees) on their financial statements, and replaces GASB Statement No. 45.

GASB Statement Nos. 74 and 75 are effective for fiscal years beginning after June 15, 2016 and June 15, 2017, respectively.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information, such as notes regarding accounting policies and investments, is not included in this report. As a result, the plan sponsor will be responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 75 requires state and local government employers to recognize the net OPEB liability and the OPEB expense on their financial statements, along with the related deferred outflows and inflows of resources. The net OPEB liability is the difference between the total OPEB liability and the plan’s fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets.

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer’s reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2017.

The OPEB expense recognized each fiscal year is equal to the change in the net OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the liability and investment experience.

GASB Statement No. 74 requires defined benefit OPEB plans which are administered as trusts or equivalent arrangements to present two financial statements: a statement of fiduciary net position and a statement of changes in fiduciary net position. The statement of fiduciary net position presents the assets and liabilities of the OPEB plan at the end of the OPEB plan’s reporting period. The statement of changes in fiduciary net position presents the additions, such as contributions and investment income, and deductions, such as benefit payments and expense, and net increase or decrease in the fiduciary net position.

Discussion (Continued)

Notes to Financial Statements

GASB Statement No. 75 requires the notes of the employer's financial statements to disclose the total OPEB expense, the OPEB plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to OPEB.

GASB Statement Nos. 74 and 75 require the notes of the financial statements for employers and OPEB plans to include certain additional information. The list of disclosure items should include:

- **Plan Description:**
 - The name of the OPEB plan, the administrator of the OPEB plan and the identification of whether the OPEB plan is a single-employer, agent or cost-sharing OPEB plan.
 - The number of participating employers (if agent or cost-sharing OPEB plan) and the number of nonemployer contributing entities.
 - The composition of the OPEB plan's Board and the authority under which benefit terms may be amended.
 - The number of plan members by category and if the plan is closed.
 - The authority under which benefit terms are established or may be changed, the types of benefit provided and the classes of plan members covered. A brief description of the benefits and the description of automatic post-employment benefit changes and the sharing of benefit-related costs with inactive plan members.
 - A brief description of contribution requirements, including (a) identification of the authority under which contribution requirements of employers, nonemployer contributing entities and plan members are established or may be amended; (b) the contribution rates of the employer, nonemployer contributing entities and plan members; and (c) legal or contractual maximum contribution rates. If the OPEB plan of the entity that administers the OPEB plan has the authority to establish or amend contribution requirements, disclose the basis for determining contributions.
- **Plan Investments:**
 - A description of investment policies, including procedures for making and amending investment decisions; policies for asset allocation; and description of any significant changes in investment policy occurring during the reporting period.
 - Identification of investments that represent 5% or more of the fiduciary net position.
 - The annual money-weighted rate of return on the OPEB plan investments.
- **Receivables:**
 - The terms of any long-term contracts for contributions to the OPEB plan and the outstanding balance on any such long-term contracts.
- **Allocated insurance contracts excluded from OPEB plan assets**
- **Reserves:**
 - A description of the policy related to reserves;
 - The authority for the reserve policy;
 - The conditions under which the reserves can be used; and
 - The balances of the reserves.

Discussion (Continued)

In addition, Single-Employer and Cost-Sharing OPEB plans should disclose the following information in notes to financial statements:

- The components of the net OPEB liability:
 - The total OPEB liability;
 - The fiduciary net position;
 - The net OPEB liability; and
 - The OPEB plan's fiduciary net position as a percentage of the total OPEB liability.
- Significant assumptions and other inputs used to measure the total OPEB liability:
 - Significant assumptions include inflation, healthcare cost trend rates, salary changes, ad hoc post-employment benefit changes and the sharing of benefit-related costs with inactive plan members.
 - If applicable, the patterns of practice relied upon for projecting the sharing of benefit-related costs with inactive plan members.
 - The source of the assumptions for mortality.
 - The dates of experience studies on which assumption are based.
- Measure of the net OPEB liability using +/- 1% on the healthcare trend rate.
- On the discount rate:
 - The discount rate used and the change in the discount rate since the prior fiscal year-end.
 - Assumptions about projected cash flows.
 - The long-term expected rate of return on OPEB investments and a description of how it was determined.
 - The municipal bond rate used and the source of that rate.
 - The periods of projected benefit payments to which the long-term expected rate of return are used.
 - The assumed asset allocation of the portfolio and the long-term expected real rate of return for each major asset class, and whether the returns are arithmetic or geometric.
 - Measure of the net OPEB liability using +/- 1% on the discount rate.

The date of the valuation and, if applicable, the fact that update procedures were used to roll forward the total OPEB liability.

Required Supplementary Information

GASB Statement No. 74 requires a 10-year fiscal history of:

- Sources of changes in the net OPEB liability.
- Information about the components of the net OPEB liability and related ratios, including the OPEB plan's fiduciary net position as a percentage of the total OPEB liability, and the net OPEB liability as a percent of covered-employee payroll.
- Comparison of the actual employer contributions to the actuarially determined contributions based on the plan's funding policy.
- For plans with an actuarially determined contribution, the schedule covering each of the 10 most recent fiscal years of the actuarially determined contribution, contributions to the OPEB plan and related ratios.

Discussion (Continued)

For Agent OPEB Plans, GASB Statement No. 74 requires a 10-year history of the annual money-weighted rate of return on OPEB plan investments.

Notes to the required schedules should include factors that significantly affect trends in the amounts reported (for example, changes of benefit terms, changes in the size or composition of the population covered or the use of different assumptions). Information about investment-related factors that significantly affect trends in the amounts reported should be limited to those factors over which the OPEB plan or the participating governments have influence.

Measurement of the Net OPEB Liability

The net OPEB liability is to be measured as the total OPEB liability, less the amount of the OPEB plan's fiduciary net position. In actuarial terms, this will be the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement). The net OPEB liability should be measured as of the OPEB plan's most recent fiscal year end.

Frequency and Timing of the Actuarial Valuation

An actuarial valuation to determine the total OPEB liability is required to be performed at least every two years. For the employer's financial reporting purposes, the net OPEB liability and OPEB expense should be measured as of the employer's "measurement date," which may not be earlier than the employer's prior fiscal year end-date. If the actuarial valuation used to determine the total OPEB liability is not calculated as of the measurement date, the total OPEB liability is required to be rolled forward from the actuarial valuation date to the measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of July 1, 2017 and a measurement date of July 1, 2017.

Single Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is **7.50%**; the municipal bond rate is 3.56% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.50%.

Future Uncertainty or Risk

Future results may differ from those anticipated in this valuation. Reasons include, but are not limited to:

- Actual medical trend differing from expected;

Discussion (Continued)

- Changes in the healthcare plan designs offered to active and retired members; and
- Participant behavior differing from expected; e.g.,
 - Elections at retirement;
 - One-person versus two-person coverage elections; and
 - Time of retirement or termination.

Effective Date and Transition

GASB Statement Nos. 74 and 75 are effective for fiscal years beginning after June 15, 2016, and June 15, 2017, respectively.

SECTION B

FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Retiree Health Insurance Credit Fund. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2017*

A. Expense

1. Service Cost	\$ 3,430,578
2. Interest on the Total OPEB Liability	14,327,443
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here) ¹	(480,496)
5. Projected Earnings on Plan Investments (made negative for addition here)	(8,335,628)
6. OPEB Plan Administrative Expense	443,220
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	-
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	897,324
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(747,691)</u>
10. Total OPEB Expense	\$ 9,534,750

**Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.*

¹ Includes repurchases of service credit.

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2017*

A. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
1. Differences between expected and actual experience	\$ -	\$ 1,929,206	\$ (1,929,206)
2. Assumption Changes	7,661,399	-	7,661,399
3. Net Difference between projected and actual earnings on OPEB plan investments	-	2,990,763	(2,990,763)
4. Total	\$ 7,661,399	\$ 4,919,969	\$ 2,741,430

B. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future OPEB Expenses

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2018	\$ 149,633
2019	149,633
2020	149,633
2021	149,634
2022	897,324
Thereafter	1,245,573
Total	\$ 2,741,430

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Recognition of Changes in Total Net OPEB Liability/(Asset) from Current and Prior Reporting Periods

Year Ending June 30	Difference between expected and actual experience	Recognition Period (Years)	Total Deferred (2018-2024)	Increase (Decrease) in OPEB Expense Arising from difference between expected and actual experience Recognized in Year Ending June 30							
				2017	2018	2019	2020	2021	2022	2023	2024
2017	\$ (2,231,206)	7.3881	\$ (1,929,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)
Total			(1,929,206)	(302,000)	(302,000)	(302,000)	(302,000)	(302,000)	(302,000)	(302,000)	(117,206)

Year Ending June 30	Changes in assumptions	Recognition Period (Years)	Total Deferred (2018-2024)	Increase (Decrease) in OPEB Expense Arising from changes in assumptions Recognized in Year Ending June 30							
				2017	2018	2019	2020	2021	2022	2023	2024
2017	\$ 8,860,723	7.3881	\$ 7,661,399	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 465,455
Total			7,661,399	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	465,455

Year Ending June 30	Difference between projected and actual earnings on OPEB plan investments	Recognition Period (Years)	Total Deferred (2018-2024)	Increase (Decrease) in OPEB Expense Arising from net difference between projected and actual earnings on OPEB plan investments Recognized in Year Ending June 30							
				2017	2018	2019	2020	2021	2022	2023	2024
2017	\$ (3,738,454)	5.0000	\$ (2,990,763)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,690)	\$ -	\$ -	\$ -
Total			(2,990,763)	(747,691)	(747,691)	(747,691)	(747,691)	(747,690)	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2018-2024)	Increase (Decrease) in OPEB Expense Arising from All Sources Recognized in Year Ending June 30							
				2017	2018	2019	2020	2021	2022	2023	2024
2017	\$ 2,891,063	Varies by Type	\$ 2,741,430	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249

Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods

	Outflow of Resources									
	Total Deferred (2018-2024)	Recognized in Year Ending June 30								
		2017	2018	2019	2020	2021	2022	2023	2024	
Difference between expected and actual experience	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes in assumptions	7,661,399	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	465,455
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-
Total	7,661,399	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	1,199,324	465,455

	(Inflows) of Resources									
	Total Deferred (2018-2024)	Recognized in Year Ending June 30								
		2017	2018	2019	2020	2021	2022	2023	2024	
Difference between expected and actual experience	\$ (1,929,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)
Changes in assumptions	-	-	-	-	-	-	-	-	-	-
Difference between projected and actual earnings on investments	(2,990,763)	(747,691)	(747,691)	(747,691)	(747,691)	(747,690)	-	-	-	-
Total	(4,919,969)	(1,049,691)	(1,049,691)	(1,049,691)	(1,049,691)	(1,049,690)	(302,000)	(302,000)	(302,000)	(117,206)

	Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities									
	Total Deferred (2018-2024)	Recognized in Year Ending June 30								
		2017	2018	2019	2020	2021	2022	2023	2024	
Total Liabilities	\$ 5,732,193	\$ 897,324	\$ 897,324	\$ 897,324	\$ 897,324	\$ 897,324	\$ 897,324	\$ 897,324	\$ 897,324	\$ 348,249
Total Assets	(2,990,763)	(747,691)	(747,691)	(747,691)	(747,691)	(747,690)	-	-	-	-
Total	2,741,430	149,633	149,633	149,633	149,633	149,634	897,324	897,324	897,324	348,249

Statement of Fiduciary Net Position

As of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2016	June 30, 2017
Assets		
Cash	\$ 478,157	\$ 873,447
Receivables		
Contribution receivable	962,713	920,742
Interest receivable	97,862	21
Due from other fiduciary funds	14,004	0
Due from Uniform Group Insurance Plan	359,259	0
Due from other state agencies	335	318
Total receivables	1,434,173	921,081
Investments		
Equities	59,903,215	70,214,197
Fixed income	41,622,146	45,921,116
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative investments	-	-
Invested cash	-	15,613
Total Investments	101,525,361	116,150,926
Prepaid expenses		(249)
Capital assets (net of depreciation/ amortization)	162,495	125,041
Total assets	103,600,186	118,070,246
Liabilities		
Salaries payable	-	-
Accounts payable	367,190	376,536
Due to other fiduciary funds	311,921	99,724
Due to Uniform Group Insurance Plan	-	296
Due to other state agencies	-	-
Accrued compensated absences	-	-
Total liabilities	679,111	476,556
Net position restricted for postemployment healthcare benefits	<u>\$ 102,921,075</u>	<u>\$ 117,593,690</u>

Statement of Changes in Fiduciary Net Position

For Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2016	June 30, 2017
Additions:		
Contributions:		
From employer	\$ 12,349,883	\$ 12,575,627
From employee	16,655	16,173
Total contributions	12,366,538	12,591,800
Investment income		
Net change in fair value of investments	(1,185,174)	10,061,109
Interest and dividends	2,271,699	2,348,733
Less investment expense	(292,820)	(335,760)
Net investment income	793,705	12,074,082
 Repurchase service credit	 383,089	 464,323
 Total additions	 13,543,332	 25,130,205
Deductions:		
Benefits paid to participants	-	-
Refunds	3,135	1,689
Prefunded credit applied	9,329,881	10,012,681
Health premiums paid	-	-
	9,333,016	10,014,370
Administrative expenses	431,291	443,220
 Total deductions	 9,764,307	 10,457,590
 Change in net position	 3,779,025	 14,672,615
 Net position restricted for postemployment healthcare benefits		
Beginning of year	99,142,050	102,921,075
End of year	\$ 102,921,075	\$ 117,593,690

SECTION C

REQUIRED SUPPLEMENTARY INFORMATION

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Retiree Health Insurance Credit Fund. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Schedule of Changes in Net OPEB Liability and Related

Current Period

Fiscal Year Ended June 30, 2017

Total OPEB Liability	
Service Cost	\$ 3,430,578
Interest on the Total OPEB Liability	14,327,443
Benefit Changes	-
Difference between Expected and Actual Experience	(2,231,206)
Assumption Changes	8,860,723
Benefit payments and refunds	(10,014,370)
Net Change in Total OPEB Liability	\$ 14,373,168
Total OPEB Liability - Beginning	182,321,602
Total OPEB Liability - Ending (a)	<u>\$ 196,694,770</u>
Plan Fiduciary Net Position	
Employer Contributions	\$ 12,575,627
Employee Contributions	16,173
Contribution - Service Credit Repurchase	464,323
OPEB Plan Net Investment Income	12,074,082
Benefit payments and refunds	(10,014,370)
OPEB Plan Administrative Expense	(443,220)
Transfers and Other Income	-
Net Change in Plan Fiduciary Net Position	\$ 14,672,615
Plan Fiduciary Net Position - Beginning	102,921,075
Plan Fiduciary Net Position - Ending (b)	<u>\$ 117,593,690</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 79,101,080</u>
Plan Fiduciary Net Position as a Percentage	59.78%
Covered Employee Payroll	\$ 1,081,841,008
Net OPEB Liability as a Percentage	7.31%

Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending June 30,	<u>2017</u>
Total OPEB Liability	
Service Cost	\$ 3,430,578
Interest on the Total OPEB Liability	14,327,443
Benefit Changes	-
Difference between Expected and Actual Experience	(2,231,206)
Assumption Changes	8,860,723
Benefit payments and refunds	(10,014,370)
Net Change in Total OPEB Liability	\$ 14,373,168
Total OPEB Liability - Beginning	182,321,602
Total OPEB Liability - Ending (a)	<u>\$ 196,694,770</u>
Plan Fiduciary Net Position	
Employer Contributions	\$ 12,575,627
Employee Contributions	16,173
Contribution - Service Credit Repurchase	464,323
OPEB Plan Net Investment Income	12,074,082
Benefit payments and refunds	(10,014,370)
OPEB Plan Administrative Expense	(443,220)
Transfers and Other Income	-
Net Change in Plan Fiduciary Net Position	14,672,615
Plan Fiduciary Net Position - Beginning	102,921,075
Plan Fiduciary Net Position - Ending (b)	<u>\$ 117,593,690</u>
Net OPEB Liability - Ending (a) - (b)	79,101,080
Plan Fiduciary Net Position as a Percentage	
of Total OPEB Liability	59.78 %
Covered Employee Payroll	\$ 1,081,841,008
Net OPEB Liability as a Percentage	
of Covered Employee Payroll	7.31 %

Ten fiscal years will be built prospectively.

Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

FY Ending June 30,	Total OPEB Liability	Plan Net Position	Net OPEB Liability	Plan Net Position as a % of Total OPEB Liability	Covered Payroll	Net OPEB Liability as a % of Covered Payroll
2017	\$ 196,694,770	\$ 117,593,690	\$ 79,101,080	59.78 %	\$ 1,081,841,008	7.31 %

Ten fiscal years will be built prospectively.

Schedule of Contributions Multiyear

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2017	\$ 11,696,450	\$ 12,575,627	\$ (879,177)	\$ 1,081,841,008	1.16 %

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions (Concluded)

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates:

Valuation Date:	July 1, 2016
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level Percentage of Payroll, 40-year Closed Period (beginning July 1, 1990) Assumed annual payroll growth of 4.50%
Remaining Amortization Period	14 years
Asset Valuation Method	The asset value is the actuarial value of assets which is calculated by recognizing 100 percent of the current year's interest and dividends and 20 percent of the current year and previous four years' total appreciation/(depreciation). The total appreciation/(depreciation) for a given year is fully recognized after a five-year period. The current asset valuation method has a systematic bias toward the actuarial value of assets being lower than the market value of assets.
Inflation	3.50 percent
Salary Increases	Not Applicable
Investment Rate of Return	8.00%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes	The actuarially determined contribution amount is calculated as of June 30, 12 months prior to the end of the fiscal year in which the contributions are reported. The actuarially determined contribution calculated in the actuarial valuation as of July 1, 2016, is the actuarially determined contribution reported for fiscal year ending June 30, 2017. There were no benefit changes during the year. There were no assumptions changes during the year. The employer rate to the System is the statutory contribution rate of 1.14% of payroll.
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Methods and Assumptions Used to Determine GASB 74/75 Net OPEB Liability:

Valuation Date:	July 1, 2017
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.50 percent
Salary Increases	Not Applicable
Investment Rate of Return	7.50%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 Combined Healthy Mortality table, sex-distinct, with rates set back 2 years for males and 3 years for females. RP 2000 Disabled Mortality table, sex-distinct, with rates set back 1 years for males (no setback for females), with rates multiplied by 125% for post-retirement disabled mortality. Mortality rates are projected from 2014 using the Social Security Administration (SSA) Intermediate Cost scale.

Other Information:

Notes	There were no benefit changes during the year. Investment return assumption was lowered from 8.00 percent to 7.50 percent. Price inflation rate was lowered from 3.50 percent to 2.50 percent. Annual payroll growth was lowered from 4.50 percent to 3.75 percent. All other actuarial assumptions were adopted by the Board and are based on an experience study covering the period July 1, 2009, through June 30, 2014. The employer rate to the System is the statutory contribution rate of 1.14% of payroll.
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Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending June 30,	Annual Return¹
2017	

¹ The annual money-weighted rates of return will be provided by the System and are subject to revision.

Schedule of Reconciliation of Net OPEB Liability

FY Ending June 30,	Beginning Net OPEB Liability (1)	OPEB Expense (2)	Employer Contributions (3)	New Net Deferred (Inflows)/Outflows (4)	Recognition of Prior Net Deferred (Inflows)/Outflows (5)	Ending Net OPEB Liability (6)=(1)+(2)-(3)+(4)-(5)
2017	\$ 79,400,527	\$ 9,534,750	\$ 12,575,627	\$ 2,741,430	\$ -	\$ 79,101,080

Ten fiscal years will be built prospectively.

SECTION D

NOTES TO FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the North Dakota Retiree Health Insurance Credit Fund. Financial statements are the responsibility of management, subject to the auditor's review. Please let us know if the auditor recommends any changes.

Long-Term Expected Return on Plan Assets

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Allocation-Weighted Long-Term Expected Real Rate of Return
Lg Cap Domestic Equities	37.00 %	5.80 %	2.15 %
Sm Cap Domestic Equities	9.00 %	7.05 %	0.63 %
International Equities	14.00 %	6.20 %	0.87 %
Core-Plus Fixed Income	40.00 %	1.56 %	0.62 %
Total	100.00 %		4.27 %

Asset allocation and long term expected returns were provided by investment consultant.

The discount rate used to measure the total OPEB liability was 7.50%. The projection of cash flows used to determine the discount rate assumed current plan member contributions will be made and no future employer contributions will be made. Based on those assumptions, the OPEB plan's 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 OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 7.50%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Current Single Discount		
1% Decrease	Rate Assumption	1% Increase
6.50%	7.50%	8.50%
\$99,024,934	\$79,101,080	\$62,022,814

Sensitivity of Net OPEB Liability To the Healthcare Cost Trend Rate Assumption

The benefit provided by the North Dakota Retiree Health Insurance Credit Fund is a fixed dollar subsidy and is not affected by healthcare cost trend. Therefore, a sensitivity analysis was not performed.

Summary of Population Statistics as of July 1, 2017

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	11,232
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	23,497
Total Plan Members	<hr/> 34,729

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer*

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
State of ND	010100	Governor's Office	\$ 1,178,174	1.14%	\$ 13,431	0.108905%	\$ 86,145
State of ND	010800	Secretary Of State	1,583,319	1.14%	18,050	0.146354%	115,768
State	011000	Office Of Management & Budget	3,111,186	1.14%	35,468	0.287583%	227,481
State	011200	Information Technology Dept	23,641,748	1.14%	269,516	2.185326%	1,728,616
State	011700	State Auditor's Office	3,866,491	1.14%	44,078	0.357399%	282,706
State	011800	Central Services	1,359,963	1.14%	15,504	0.125708%	99,436
State of ND	012000	State Treasurer's Office	441,098	1.14%	5,029	0.040773%	32,252
State	012500	Attorney General's Office	14,759,663	1.14%	168,260	1.364310%	1,079,184
State of ND	012700	Tax Department	6,924,118	1.14%	78,935	0.640031%	506,271
State of ND	013000	Facility Management	2,002,744	1.14%	22,831	0.185124%	146,435
State of ND	014000	Office Of Administrative Hearings	430,975	1.14%	4,913	0.039837%	31,511
State	016000	Legislative Council	2,796,583	1.14%	31,881	0.258502%	204,478
State of ND	018000	ND Supreme Court	26,023,431	1.14%	296,667	2.405476%	1,902,757
State of ND	018800	Commission On Legal Counsel For Indigents	2,507,568	1.14%	28,586	0.231787%	183,346
State	019000	Retirement & Investment Office	1,595,750	1.14%	18,192	0.147503%	116,676
State	019200	ND Public Employees Retirement System	2,102,856	1.14%	23,973	0.194378%	153,755
State of ND	020100	Public Instruction	5,083,088	1.14%	57,947	0.469855%	371,660
State	020200	Education Standards & Practice	419,483	1.14%	4,782	0.038775%	30,671
State	021500	ND University System Office	840,897	1.14%	9,586	0.077728%	61,484
State of ND	022300	ND Youth Correctional Center	3,144,266	1.14%	35,845	0.290640%	229,899
State of ND	022400	Juvenile Services - DOCR	1,607,078	1.14%	18,321	0.148550%	117,505
State	022600	Land Department	2,037,416	1.14%	23,227	0.188329%	148,970
State	022700	Bismarck State College	4,284,865	1.14%	48,847	0.396072%	313,297
State	022800	Lake Region State College	1,715,793	1.14%	19,560	0.158599%	125,454
State	022900	Williston State College	1,173,334	1.14%	13,376	0.108457%	85,791
State	023000	University Of North Dakota	39,777,269	1.14%	453,461	3.676813%	2,908,399
State	023500	North Dakota State University	32,880,362	1.14%	374,836	3.039297%	2,404,117
State	023800	ND St College Of Science	5,432,891	1.14%	61,935	0.502189%	397,237
State	023900	Dickinson State University	2,473,323	1.14%	28,196	0.228622%	180,842
State	024000	Mayville State University	2,931,373	1.14%	33,418	0.270962%	214,334
State	024100	Minot State University	5,316,054	1.14%	60,603	0.491390%	388,695
State	024200	Valley City State University	1,806,980	1.14%	20,600	0.167028%	132,121
State of ND	025000	ND State Library	1,202,325	1.14%	13,707	0.111137%	87,911
State of ND	025200	SCHOOL FOR THE DEAF	1,293,295	1.14%	14,744	0.119546%	94,562
State of ND	025300	School For The Blind	732,102	1.14%	8,346	0.067672%	53,529
State	026100	ND Board Of Nursing	630,221	1.14%	7,185	0.058254%	46,080
State of ND	027000	Career & Technical Education	1,577,528	1.14%	17,984	0.145819%	115,344
State of ND	030100	ND Department Of Health	19,986,917	1.14%	227,851	1.847491%	1,461,385
State of ND	031000	Life Skills and Transition Center	12,792,334	1.14%	145,833	1.182460%	935,339
State of ND	031200	North Dakota State Hospital	17,680,642	1.14%	201,559	1.634311%	1,292,758
State of ND	031300	ND Veterans Home	4,970,769	1.14%	56,667	0.459473%	363,448
State of ND	031600	Indian Affairs Commission	214,028	1.14%	2,440	0.019784%	15,649
State of ND	032100	Veterans Affairs Department	373,174	1.14%	4,254	0.034494%	27,285
State of ND	032500	Department Of Human Services	69,365,710	1.14%	790,769	6.411821%	5,071,820
State of ND	036000	Protection & Advocacy Project	1,884,091	1.14%	21,479	0.174156%	137,759
State	038000	Job Service North Dakota	8,784,521	1.14%	100,144	0.811997%	642,298
State	040100	Insurance Department	2,610,319	1.14%	29,758	0.241285%	190,859
State of ND	040500	Industrial Commission	7,291,688	1.14%	83,125	0.674007%	533,147
State of ND	040600	ND Department Of Labor	836,903	1.14%	9,541	0.077359%	61,192
State of ND	040800	Public Service Commission	3,163,548	1.14%	36,064	0.292423%	231,310
State of ND	041200	Aeronautics Commission	415,005	1.14%	4,731	0.038361%	30,344
State of ND	041300	Department Of Financial Institutions	2,318,353	1.14%	26,429	0.214297%	169,511
State of ND	041400	ND Securities Department	634,095	1.14%	7,229	0.058613%	46,364
State	042600	State Board Of Law Examiners	322,020	1.14%	3,671	0.029766%	23,545
State	042700	ND State Board Of Cosmetology	65,156	1.14%	743	0.006023%	4,764
State	042800	ND State Plumbing Board	381,492	1.14%	4,349	0.035263%	27,893
State	047100	Bank Of North Dakota	11,297,488	1.14%	128,791	1.044284%	826,040
State	047200	Public Finance Authority	168,672	1.14%	1,923	0.015591%	12,333
State	047300	Housing Finance Agency	2,607,652	1.14%	29,727	0.241038%	190,664
State	047500	Mill & Elevator Association	7,655,981	1.14%	87,278	0.707681%	559,783
State	048500	Workforce Safety & Insurance	16,215,229	1.14%	184,854	1.498855%	1,185,610

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
State of ND	050200	Field Services Division	\$ 7,340,591	1.14%	\$ 83,683	0.678528%	\$ 536,723
State of ND	050400	Highway Patrol	12,410,609	1.14%	141,481	1.147175%	907,428
State of ND	051700	Department Of Corrections Transitional Services	2,117,024	1.14%	24,134	0.195687%	154,791
State of ND	051800	James River Correctional Ctr	7,909,835	1.14%	90,172	0.731146%	578,344
State of ND	051900	State Penitentiary	10,802,536	1.14%	123,149	0.998533%	789,850
State	052000	Rough Rider Industries	1,322,504	1.14%	15,077	0.122246%	96,698
State of ND	053000	Department Of Corrections And Rehabilitation	6,916,313	1.14%	78,846	0.639310%	505,701
State of ND	054000	Adjutant General ND National Guard	11,962,728	1.14%	136,375	1.105775%	874,680
State of ND	060100	Department Of Commerce	4,487,157	1.14%	51,154	0.414770%	328,088
State of ND	060200	Dept Of Agriculture	3,874,256	1.14%	44,167	0.358117%	283,274
State of ND	060700	Milk Marketing Board	204,636	1.14%	2,333	0.018916%	14,963
State of ND	060800	ND Oilseed Council	28,700	1.14%	327	0.002653%	2,099
State	061100	ND Soybean Council	429,564	1.14%	4,897	0.039707%	31,409
State of ND	061400	ND Corn Utilization Council	209,156	1.14%	2,384	0.019333%	15,293
State of ND	061600	State Seed Department	1,404,156	1.14%	16,007	0.129793%	102,668
State	062400	Beef Commission	173,136	1.14%	1,974	0.016004%	12,659
State of ND	062500	ND Wheat Commission	437,892	1.14%	4,992	0.040477%	32,018
State of ND	062600	ND Barley Council	128,496	1.14%	1,465	0.011878%	9,396
State	066500	State Fair Association	1,060,771	1.14%	12,093	0.098052%	77,560
State of ND	067000	Racing Commission	133,296	1.14%	1,520	0.012321%	9,746
State of ND	070100	Historical Society	4,143,957	1.14%	47,241	0.383047%	302,994
State of ND	070900	ND Council On The Arts	322,944	1.14%	3,682	0.029851%	23,612
State of ND	072000	Game & Fish Department	10,305,203	1.14%	117,479	0.952562%	753,487
State of ND	075000	Parks & Recreation Department	3,619,789	1.14%	41,266	0.334595%	264,668
State of ND	077000	Water Commission	6,087,472	1.14%	69,397	0.562696%	445,099
State	080100	Department Of Transportation	60,987,700	1.14%	695,260	5.637400%	4,459,244
State	090000	ND State Board Of Accountancy	279,896	1.14%	3,191	0.025872%	20,465
State	090100	Board Of Medical Examiners	278,015	1.14%	3,169	0.025698%	20,327
State	090200	Board Of Pharmacy	225,704	1.14%	2,573	0.020863%	16,503
State	090600	Real Estate Commission	93,003	1.14%	1,060	0.008597%	6,800
State	090900	Electrical Board	1,582,152	1.14%	18,037	0.146246%	115,682
State	099501	ND System Information Technology Services	2,098,311	1.14%	23,921	0.193957%	153,422
District Health Unit	100002	McIntosh District Health Unit	66,088	1.14%	753	0.006109%	4,832
District Health Unit	100003	Wells County Dist Health Unit	204,870	1.14%	2,336	0.018937%	14,979
District Health Unit	100004	Central Valley Health Unit	1,159,988	1.14%	13,224	0.107224%	84,815
District Health Unit	100005	Dickey County Health District	191,790	1.14%	2,186	0.017728%	14,023
District Health Unit	100006	Emmons County Public Health	172,136	1.14%	1,962	0.015911%	12,586
District Health Unit	100007	Rolette County Public Health	420,392	1.14%	4,792	0.038859%	30,738
District Health Unit	100008	Towner County Public Health Unit	81,170	1.14%	925	0.007503%	5,935
District Health Unit	100009	Nelson-Griggs District Health Unit	140,532	1.14%	1,602	0.012990%	10,275
District Health Unit	100010	First District Health Unit	2,294,541	1.14%	26,158	0.212096%	167,770
District Health Unit	100011	Lake Region District Health Unit	784,916	1.14%	8,948	0.072554%	57,391
District Health Unit	100012	Garrison Diversion Conservancy District	1,786,725	1.14%	20,369	0.165156%	130,640
District Health Unit	100013	Upper Missouri Health Unit	1,005,563	1.14%	11,463	0.092949%	73,524
District Health Unit	100014	Kidder County District Health Unit	42,272	1.14%	482	0.003907%	3,090
District Health Unit	100015	Southwestern District Health Unit	1,274,746	1.14%	14,532	0.117831%	93,206
District Health Unit	100017	City-County Health District	537,849	1.14%	6,131	0.049716%	39,326
District Health Unit	100018	Sargent County District Health Unit	103,736	1.14%	1,183	0.009589%	7,585
District Health Unit	100019	Trail District Health Unit	164,748	1.14%	1,878	0.015228%	12,046
District Health Unit	100021	Cavalier County Health Dist	117,468	1.14%	1,339	0.010858%	8,589
District Health Unit	100022	Walsh County Health District	253,360	1.14%	2,888	0.023419%	18,525
District Health Unit	100023	Custer Health Unit	1,384,473	1.14%	15,783	0.127974%	101,229
Political Subdivision	100024	Southeast Water Users District	482,151	1.14%	5,497	0.044568%	35,254
City	200002	City Of Mcville	114,364	1.14%	1,304	0.010571%	8,362
City	200003	City Of Drayton	265,374	1.14%	3,025	0.024530%	19,403
City	200004	City Of Fessenden	42,560	1.14%	485	0.003934%	3,112
City	200005	City Of Westhope	165,641	1.14%	1,888	0.015311%	12,111
City	200006	City Of Belfield	477,282	1.14%	5,441	0.044118%	34,898
City	200008	City Of Rolla	348,887	1.14%	3,977	0.032249%	25,509
City	200009	City Of New Town	908,631	1.14%	10,358	0.083989%	66,436
City	200010	City Of Cavalier	564,392	1.14%	6,434	0.052170%	41,267

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200011	City Of Harvey	\$ 537,115	1.14%	\$ 6,123	0.049648%	\$ 39,272
City	200012	City Of Napoleon	72,060	1.14%	821	0.006661%	5,269
City	200014	City Of Grand Forks	22,261,865	1.14%	253,785	2.057776%	1,627,723
City	200015	City Of Killdeer	918,431	1.14%	10,470	0.084895%	67,153
City	200016	City Of Ellendale	404,377	1.14%	4,610	0.037379%	29,567
City	200017	City Of Wishek	227,190	1.14%	2,590	0.021000%	16,611
City	200018	City Of Granville	18,061	1.14%	206	0.001669%	1,320
City	200019	City Of Linton	241,564	1.14%	2,754	0.022329%	17,662
City	200020	City Of Finley	88,733	1.14%	1,012	0.008202%	6,488
City	200021	City Of Wilton	139,410	1.14%	1,589	0.012886%	10,193
City	200022	City Of Ray	205,367	1.14%	2,341	0.018983%	15,016
City	200025	City Of Medora	271,940	1.14%	3,100	0.025137%	19,884
City	200026	City Of Velva	163,395	1.14%	1,863	0.015103%	11,947
City	200027	City Of Mandan	1,797,528	1.14%	20,492	0.166155%	131,430
City	200028	City Of Thompson	170,130	1.14%	1,939	0.015726%	12,439
City	200029	City Of Williston	16,031,928	1.14%	182,764	1.481912%	1,172,208
City	200030	City Of Bowman	775,559	1.14%	8,841	0.071689%	56,707
City	200031	City Of Tioga	811,141	1.14%	9,247	0.074978%	59,308
City	200033	City Of Rhame	48,571	1.14%	554	0.004490%	3,552
City	200035	City Of Fargo	29,790,331	1.14%	339,610	2.753670%	2,178,183
City	200036	City Of Jamestown	5,165,421	1.14%	58,886	0.477466%	377,681
City	200037	City Of Beach	202,365	1.14%	2,307	0.018706%	14,797
City	200038	City Of Glenburn	59,261	1.14%	676	0.005478%	4,333
City	200040	City Of Kulm	74,790	1.14%	853	0.006913%	5,468
City	200041	City Of Harwood	140,093	1.14%	1,597	0.012949%	10,243
City	200045	City Of Mapleton	146,544	1.14%	1,671	0.013546%	10,715
City	200046	City Of Wahpeton	2,157,055	1.14%	24,590	0.199387%	157,717
City	200049	City Of Elgin	62,352	1.14%	711	0.005764%	4,559
City	200050	City Of Rugby	579,756	1.14%	6,609	0.053590%	42,390
City	200051	City Of New Salem	120,851	1.14%	1,378	0.011171%	8,836
City	200052	City Of Walhalla	264,847	1.14%	3,019	0.024481%	19,365
City	200053	City Of Gwinner	150,812	1.14%	1,719	0.013940%	11,027
City	200054	City Of Kenmare	293,892	1.14%	3,350	0.027166%	21,489
City	200055	City Of Watford City	3,475,104	1.14%	39,616	0.321221%	254,089
City	200057	City Of Cooperstown	175,361	1.14%	1,999	0.016209%	12,821
City	200058	City Of New England	100,819	1.14%	1,149	0.009319%	7,371
City	200059	City Of Carrington	672,438	1.14%	7,666	0.062157%	49,167
City	200060	City Of Mott	115,525	1.14%	1,317	0.010679%	8,447
City	200061	City Of Larimore	104,993	1.14%	1,197	0.009705%	7,677
City	200062	City Of Sherwood	31,974	1.14%	365	0.002956%	2,338
City	200063	City Of Lamoure	182,670	1.14%	2,082	0.016885%	13,356
City	200064	City Of Michigan	53,616	1.14%	611	0.004956%	3,920
City	200065	City Of Park River	448,778	1.14%	5,116	0.041483%	32,814
City	200067	City Of Hatton	62,574	1.14%	713	0.005784%	4,575
City	200069	City Of Northwood	272,766	1.14%	3,110	0.025213%	19,944
City	200070	City Of Powers Lake	148,044	1.14%	1,688	0.013684%	10,824
City	200072	City Of Towner	61,385	1.14%	700	0.005674%	4,488
City	200073	City Of Pembina	91,905	1.14%	1,048	0.008495%	6,720
City	200075	City Of Underwood	84,978	1.14%	969	0.007855%	6,213
City	200076	City Of New Leipzig	26,076	1.14%	297	0.002410%	1,906
City	200077	City Of Stanley	690,633	1.14%	7,873	0.063839%	50,497
City	200080	City Of Crosby	189,509	1.14%	2,160	0.017517%	13,856
City	200083	City Of Grafton	1,520,716	1.14%	17,336	0.140567%	111,190
City	200084	City Of Emerado	72,696	1.14%	829	0.006720%	5,316
City	200085	City Of Lincoln	474,447	1.14%	5,409	0.043856%	34,691
City	200086	City Of Minto	82,692	1.14%	943	0.007644%	6,046
City	200087	City Of Ashley	121,570	1.14%	1,386	0.011237%	8,889
City	200088	City Of Neche	40,800	1.14%	465	0.003771%	2,983
City	200089	City Of Surrey	439,211	1.14%	5,007	0.040598%	32,113
City	200090	City Of Hankinson	208,154	1.14%	2,373	0.019241%	15,220
City	200091	City Of New Rockford	201,411	1.14%	2,296	0.018617%	14,726

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200094	City Of West Fargo	\$ 7,640,904	1.14%	\$ 87,106	0.706287%	\$ 558,681
City	200097	City Of Devils Lake	1,687,743	1.14%	19,240	0.156007%	123,403
City	200098	City Of Oakes	581,811	1.14%	6,633	0.053780%	42,541
City	200100	City Of Mohall	145,446	1.14%	1,658	0.013444%	10,634
City	200101	City Of Lidgerwood	69,684	1.14%	794	0.006441%	5,095
City	200102	City Of Mcclusky	35,120	1.14%	400	0.003246%	2,568
City	200103	City Of Burlington	290,925	1.14%	3,317	0.026892%	21,272
City	200104	City Of Lisbon	443,743	1.14%	5,059	0.041017%	32,445
City	200110	City Of Halliday	121,019	1.14%	1,380	0.011186%	8,848
City	200111	City Of Maddock	132,367	1.14%	1,509	0.012235%	9,678
City	200114	City Of Regent	63,186	1.14%	720	0.005841%	4,620
City	200115	City Of Lakota	205,708	1.14%	2,345	0.019015%	15,041
City	200117	City Of Alexander	82,893	1.14%	945	0.007662%	6,061
City	200118	City Of Berthold	87,127	1.14%	993	0.008054%	6,371
City	200119	City Of Carson	71,034	1.14%	810	0.006566%	5,194
City	200120	City Of Dodge	34,245	1.14%	390	0.003165%	2,504
County	300001	Adams County	1,185,707	1.14%	13,517	0.109601%	86,696
County	300002	Barnes County	3,931,825	1.14%	44,823	0.363438%	287,483
County	300003	Benson County	1,994,215	1.14%	22,734	0.184335%	145,811
County	300004	Billings County	2,712,967	1.14%	30,928	0.250773%	198,364
County	300005	Bottineau County	3,181,754	1.14%	36,272	0.294106%	232,641
County	300006	Bowman County	1,756,922	1.14%	20,029	0.162401%	128,461
County	300007	Burke County	1,587,088	1.14%	18,093	0.146703%	116,044
County	300008	Burleigh County	15,842,687	1.14%	180,607	1.464419%	1,158,371
County	300009	Cass County	23,509,251	1.14%	268,005	2.173078%	1,718,928
County	300010	Cavalier County	2,015,477	1.14%	22,976	0.186301%	147,366
County	300011	Dickey County	1,760,080	1.14%	20,065	0.162693%	128,692
County	300012	Divide County	2,572,859	1.14%	29,331	0.237822%	188,120
County	300013	Dunn County	4,819,128	1.14%	54,938	0.445456%	352,361
County	300014	Eddy County	899,207	1.14%	10,251	0.083118%	65,747
County	300015	Emmons County	1,386,606	1.14%	15,807	0.128171%	101,385
County	300016	Foster County	1,165,598	1.14%	13,288	0.107742%	85,225
County	300018	Grand Forks County	15,126,744	1.14%	172,445	1.398241%	1,106,024
County	300019	Grant County	1,142,228	1.14%	13,021	0.105582%	83,517
County	300020	Griggs County	907,537	1.14%	10,346	0.083888%	66,356
County	300021	Hettinger County	1,165,262	1.14%	13,284	0.107711%	85,201
County	300023	Lamoure County	1,742,201	1.14%	19,861	0.161040%	127,384
County	300024	Logan County	762,428	1.14%	8,692	0.070475%	55,746
County	300025	Mchenry County	1,380,298	1.14%	15,735	0.127588%	100,923
County	300026	Mcintosh County	1,083,094	1.14%	12,347	0.100116%	79,193
County	300027	Mckenzie County	12,371,819	1.14%	141,039	1.143589%	904,591
County	300028	Mclean County	5,028,834	1.14%	57,329	0.464840%	367,693
County	300029	Mercer County	3,532,831	1.14%	40,274	0.326557%	258,310
County	300030	Morton County	7,672,889	1.14%	87,471	0.709244%	561,020
County	300031	Mountrail County	6,416,796	1.14%	73,151	0.593137%	469,178
County	300032	Nelson County	1,495,567	1.14%	17,049	0.138243%	109,352
County	300033	Oliver County	746,193	1.14%	8,507	0.068974%	54,559
County	300034	Pembina County	2,893,300	1.14%	32,984	0.267442%	211,550
County	300035	Pierce County	2,306,229	1.14%	26,291	0.213176%	168,625
County	300036	Ramsey County	3,435,357	1.14%	39,163	0.317547%	251,183
County	300037	Ransom County	1,535,953	1.14%	17,510	0.141976%	112,305
County	300038	Renville County	1,316,790	1.14%	15,011	0.121718%	96,280
County	300039	Richland County	5,741,187	1.14%	65,450	0.530687%	419,779
County	300040	Rolette County	2,901,392	1.14%	33,076	0.268190%	212,141
County	300042	Sheridan County	603,025	1.14%	6,874	0.055741%	44,092
County	300044	Slope County	608,129	1.14%	6,933	0.056212%	44,464
County	300045	Stark County	7,299,507	1.14%	83,214	0.674730%	533,719
County	300046	Steele County	963,888	1.14%	10,988	0.089097%	70,477
County	300047	Stutsman County	6,410,102	1.14%	73,075	0.592518%	468,688
County	300048	Towner County	1,096,705	1.14%	12,502	0.101374%	80,188
County	300049	Traill County	2,964,411	1.14%	33,794	0.274015%	216,749

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Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
County	300050	Walsh County	\$ 3,363,712	1.14%	\$ 38,346	0.310925%	\$ 245,945
County	300051	Ward County	13,488,543	1.14%	153,769	1.246814%	986,243
County	300052	Wells County	1,543,178	1.14%	17,592	0.142644%	112,833
County	300053	Williams County	14,519,049	1.14%	165,517	1.342069%	1,061,591
School District	400002	Mcclusky Public Schools	140,249	1.14%	1,599	0.012964%	10,255
School District	400003	Lake Region Special Education Unit	591,929	1.14%	6,748	0.054715%	43,280
School District	400004	Lidgerwood Public School	328,079	1.14%	3,740	0.030326%	23,988
School District	400006	Halliday Public School	46,455	1.14%	530	0.004294%	3,397
School District	400007	Oliver-Mercer Special Education Unit	341,165	1.14%	3,889	0.031536%	24,945
School District	400008	Underwood School District #8	313,907	1.14%	3,579	0.029016%	22,952
School District	400010	New Town Public School District	1,742,309	1.14%	19,862	0.161050%	127,392
School District	400011	Bottineau Public School	1,420,084	1.14%	16,189	0.131265%	103,832
School District	400012	Peace Garden Special Services	356,741	1.14%	4,067	0.032975%	26,084
School District	400014	Beulah Public School #27	1,001,474	1.14%	11,417	0.092571%	73,225
School District	400016	St John School District #3	781,471	1.14%	8,909	0.072235%	57,139
School District	400017	Ellendale Public School District #40	461,068	1.14%	5,256	0.042619%	37,712
School District	400018	Rural Cass Special Education Unit	217,585	1.14%	2,480	0.020112%	15,909
School District	400019	Fargo Public Schools	22,380,148	1.14%	255,134	2.068710%	1,636,372
School District	400020	Surrey Schools	625,953	1.14%	7,136	0.057860%	45,768
School District	400021	Jamestown Public School District #1	3,163,605	1.14%	36,065	0.292428%	231,314
School District	400023	Warwick Public School	429,049	1.14%	4,891	0.039659%	31,371
School District	400024	Souris Valley Special Services	349,298	1.14%	3,982	0.032287%	25,539
School District	400025	Rugby Public School District #5	682,780	1.14%	7,784	0.063113%	49,923
School District	400026	Billings County School District	399,509	1.14%	4,554	0.036929%	29,211
School District	400027	Belcourt School District #7	5,243,170	1.14%	59,772	0.484653%	383,366
School District	400028	West Fargo Public School #6	16,844,034	1.14%	192,022	1.556979%	1,231,587
School District	400029	Minot Public School District #1	17,028,272	1.14%	194,122	1.574009%	1,245,058
School District	400030	Belfield Public School #13	376,987	1.14%	4,298	0.034847%	27,564
School District	400031	Minto Public School District #20	386,431	1.14%	4,405	0.035720%	28,255
School District	400033	Harvey Public School Dist #38	685,250	1.14%	7,812	0.063341%	50,103
School District	400034	Oakes Public Schools	638,093	1.14%	7,274	0.058982%	46,655
School District	400035	Larimore Public School District #44	596,468	1.14%	6,800	0.055135%	43,612
School District	400036	Hazen Public School District #3	619,498	1.14%	7,062	0.057263%	45,296
School District	400038	Park River Area School District	576,741	1.14%	6,575	0.053311%	42,170
School District	400039	Hillsboro Public School	580,809	1.14%	6,621	0.053687%	42,467
School District	400040	Lisbon Public School	650,275	1.14%	7,413	0.060108%	47,546
School District	400042	Northern Cass School District #97	560,650	1.14%	6,391	0.051824%	40,993
School District	400043	Mandaree Public School #36	425,336	1.14%	4,849	0.039316%	31,099
School District	400044	Thompson Public School	373,822	1.14%	4,262	0.034554%	27,333
School District	400045	Northern Plains Special Ed Unit	124,378	1.14%	1,418	0.011497%	9,094
School District	400046	Bowman County School District #1	717,135	1.14%	8,175	0.066288%	52,435
School District	400047	Apple Creek Elementary School	34,643	1.14%	395	0.003202%	2,533
School District	400048	Burke Central School	184,896	1.14%	2,108	0.017091%	13,519
School District	400049	Washburn Public School	419,969	1.14%	4,788	0.038820%	30,707
School District	400050	Enderlin Area School District #24	553,483	1.14%	6,310	0.051161%	40,469
School District	400051	Midkota School	182,356	1.14%	2,079	0.016856%	13,333
School District	400052	Velva Public School	407,155	1.14%	4,642	0.037635%	29,770
School District	400053	Sheyenne Valley Special Education Unit	571,039	1.14%	6,510	0.052784%	41,753
School District	400054	Center Stanton Public School	263,152	1.14%	3,000	0.024324%	19,241
School District	400055	Burleigh County Special Education Unit	51,265	1.14%	584	0.004739%	3,749
School District	400056	New Rockford Sheyenne Public School	289,203	1.14%	3,297	0.026732%	21,145
School District	400057	James River Multidistrict Special Education Unit	449,489	1.14%	5,124	0.041549%	32,866
School District	400058	Newburg United Public School	231,470	1.14%	2,639	0.021396%	16,924
School District	400059	Napoleon Public School District #2	300,938	1.14%	3,431	0.027817%	22,004
School District	400060	Yellowstone School District #14	187,157	1.14%	2,134	0.017300%	13,684
School District	400061	Cavalier Public Schools	443,467	1.14%	5,056	0.040992%	32,425
School District	400062	Richland School District #44	378,939	1.14%	4,320	0.035027%	27,707
School District	400063	Fort Totten School District #30	455,416	1.14%	5,192	0.042096%	33,298
School District	400064	Bismarck Public Schools	24,692,032	1.14%	281,489	2.282409%	1,805,410
School District	400065	Solen Public School Dist #3	461,302	1.14%	5,259	0.042640%	33,729
School District	400068	Lakota Public School District #66	328,245	1.14%	3,742	0.030341%	24,000

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Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
School District	400069	Stanley Community Public School District # 2	\$ 1,415,591	1.14%	\$ 16,138	0.130850%	\$ 103,504
School District	400070	Mandan Public School District #1	7,620,748	1.14%	86,877	0.704424%	557,207
School District	400072	Killdeer Public School #16	612,130	1.14%	6,978	0.056582%	44,757
School District	400073	Glenburn School District	457,775	1.14%	5,219	0.042314%	33,471
School District	400074	New Public School #8	723,141	1.14%	8,244	0.066844%	52,874
School District	400075	Williston Public School #1	7,052,545	1.14%	80,399	0.651902%	515,662
School District	400076	Valley City Public School	1,102,702	1.14%	12,571	0.101928%	80,626
School District	400077	Dickinson Public Schools	5,589,699	1.14%	63,723	0.516684%	408,703
School District	400078	Drayton Public School #19	250,192	1.14%	2,852	0.023127%	18,294
School District	400079	Mohall Lansford Sherwood School	386,754	1.14%	4,409	0.035750%	28,279
School District	400080	Westhope Public School #17	279,861	1.14%	3,190	0.025869%	20,463
School District	400081	Kindred Public School District #2	420,638	1.14%	4,795	0.038882%	30,756
School District	400082	Grafton Public School District #3	1,656,188	1.14%	18,881	0.153090%	121,096
School District	400083	Wilton Public School District	272,769	1.14%	3,110	0.025213%	19,944
School District	400084	Sheyenne Valley Career And Tech Center	106,191	1.14%	1,211	0.009816%	7,765
School District	400085	White Shield School Dist #85	1,121,844	1.14%	12,789	0.103698%	82,026
School District	400086	Tgu School District #60	1,852,080	1.14%	21,114	0.171197%	135,419
School District	400087	Turtle Lake Mercer School District #72	379,694	1.14%	4,329	0.035097%	27,762
School District	400088	Lamoure School District #8	430,958	1.14%	4,913	0.039836%	31,511
School District	400089	Divide County School Dist #1	645,060	1.14%	7,354	0.059626%	47,165
School District	400090	Mott/Regent School Dist #1	402,572	1.14%	4,589	0.037212%	29,435
School District	400091	United Public School District # 7	1,111,076	1.14%	12,666	0.102702%	81,238
School District	400092	Kulm Public School District #7	341,957	1.14%	3,898	0.031609%	25,003
School District	400093	Midway Public School District #128	506,933	1.14%	5,779	0.046858%	37,065
School District	400094	Dunseith School District #1	1,607,015	1.14%	18,320	0.148544%	117,500
School District	400095	Carrington School District #49	447,015	1.14%	5,096	0.041320%	32,685
School District	400096	Glen Ullin Public School #48	291,304	1.14%	3,321	0.026927%	21,300
School District	400099	Manvel Public School	210,380	1.14%	2,398	0.019446%	15,382
School District	400100	Maple Valley School District	313,010	1.14%	3,568	0.028933%	22,886
School District	400101	North Border School District # 100	645,968	1.14%	7,364	0.059710%	47,231
School District	400102	Mckenzie Cty Public School #1	2,274,255	1.14%	25,927	0.210221%	166,287
School District	400103	Devils Lake Public School	3,122,854	1.14%	35,601	0.288661%	228,334
School District	400104	Mt Pleasant School Dist #4	388,451	1.14%	4,428	0.035906%	28,402
School District	400105	Central Cass Public School District #7	1,004,329	1.14%	11,449	0.092835%	73,433
School District	400106	Millnor Public School District #2	398,356	1.14%	4,541	0.036822%	29,127
School District	400107	Mapleton Public School	116,378	1.14%	1,327	0.010757%	8,509
School District	400108	Linton Public School District #36	515,087	1.14%	5,872	0.047612%	37,662
School District	400109	Tioga Public School District #15	760,890	1.14%	8,674	0.070333%	55,634
School District	400114	Zeeland Public Schools	76,312	1.14%	870	0.007054%	5,580
School District	400117	Garrison Public School District #51	604,099	1.14%	6,887	0.055840%	44,170
School District	400118	Kenmare Public School District #28	523,988	1.14%	5,973	0.048435%	38,313
School District	400119	Lewis & Clark Public Schools	406,820	1.14%	4,638	0.037604%	29,745
School District	400120	Sw Special Education Unit	102,791	1.14%	1,172	0.009501%	7,515
School District	400121	North Valley Career & Technology Center	186,217	1.14%	2,123	0.017213%	13,616
School District	400122	Dakota Prairie Public School	599,758	1.14%	6,837	0.055439%	43,853
School District	400123	Beach Public School District #3	821,257	1.14%	9,362	0.075913%	60,048
School District	400124	Rolette Public School	277,760	1.14%	3,166	0.025675%	20,309
School District	400125	Drake Public School District	213,415	1.14%	2,433	0.019727%	15,604
School District	400137	New Salem Almont School District #49	513,403	1.14%	5,853	0.047456%	37,538
School District	400138	Max Public School	354,517	1.14%	4,041	0.032770%	25,921
School District	400139	East Central Special Education Unit	451,962	1.14%	5,152	0.041777%	33,046
School District	400140	North Sargent School District #3	390,298	1.14%	4,449	0.036077%	28,537
School District	400141	Wahpeton Public School District 37	1,481,586	1.14%	16,890	0.136950%	108,329
School District	400142	Medina Public School District #3	214,401	1.14%	2,444	0.019818%	15,676
School District	400143	Pingree-Buchanan School District	274,954	1.14%	3,134	0.025415%	20,104
School District	400144	West River Student Services	127,989	1.14%	1,459	0.011831%	9,358
School District	400145	Leeds Public School District 6	165,102	1.14%	1,882	0.015261%	12,072
School District	400147	Sawyer Public School	186,809	1.14%	2,130	0.017268%	13,659
School District	400148	Wilmar Multidistrict Special Education Unit	791,181	1.14%	9,019	0.073133%	57,849
School District	400149	Great Northwest Education Cooperative	172,246	1.14%	1,964	0.015922%	12,594
School District	400150	Anamoose Public School District #14	160,443	1.14%	1,829	0.014831%	11,731

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.

Schedule of Net OPEB Liability by Employer* (Concluded)

As of June 30, 2017

Employer Type	Employer ID	Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
School District	400151	South Prairie School District #70	\$ 641,382	1.14%	\$ 7,312	0.059286%	\$ 46,896
School District	400152	South East Education Cooperative	443,914	1.14%	5,061	0.041033%	32,458
School District	400153	South Heart Public School District #9	280,968	1.14%	3,203	0.025971%	20,543
Political Subdivision	500002	Cass County Water Resource District	242,952	1.14%	2,770	0.022457%	17,764
Political Subdivision	500003	Walsh County Water Resource District	47,478	1.14%	541	0.004389%	3,472
Political Subdivision	500005	Ramsey County Soil Conservation District	15,760	1.14%	180	0.001457%	1,153
Political Subdivision	500006	James River Soil Conservation District	55,334	1.14%	631	0.005115%	4,046
Political Subdivision	500007	Burleigh County Soil Conservation District	159,776	1.14%	1,821	0.014769%	11,682
Political Subdivision	500008	Traill County Water Resource District	54,630	1.14%	623	0.005050%	3,995
Political Subdivision	500009	Grafton Park District	162,360	1.14%	1,851	0.015008%	11,871
Political Subdivision	500010	Cass County Soil Conservation District	209,391	1.14%	2,387	0.019355%	15,310
Political Subdivision	500013	Lake Metigoshe Recreation Service District	158,010	1.14%	1,801	0.014606%	11,554
Political Subdivision	500016	Greater Ramsey Water District	335,133	1.14%	3,821	0.030978%	24,504
Political Subdivision	500017	Carnegie Regional Library	57,459	1.14%	655	0.005311%	4,201
Political Subdivision	500018	Griggs County Public Library	45,340	1.14%	517	0.004191%	3,315
Political Subdivision	500019	R & T Water Supply Commerce Authority	484,665	1.14%	5,525	0.044800%	35,437
Political Subdivision	500022	Consolidated Waste Ltd	146,178	1.14%	1,666	0.013512%	10,688
Political Subdivision	500023	Walsh County Housing Authority	29,820	1.14%	340	0.002756%	2,180
Political Subdivision	500024	Williams County Soil Conservation District	49,619	1.14%	566	0.004587%	3,628
Political Subdivision	500025	Bowman City Park Board	83,766	1.14%	955	0.007743%	6,125
Political Subdivision	500028	Williston Housing Authority	265,556	1.14%	3,027	0.024547%	19,417
Political Subdivision	500030	Minot Rural Fire Department	149,384	1.14%	1,703	0.013808%	10,922
Political Subdivision	500031	Central Plains Water District	177,227	1.14%	2,020	0.016382%	12,958
Political Subdivision	500033	Ransom County Soil Cons Dist	55,904	1.14%	637	0.005167%	4,087
Political Subdivision	500038	Jamestown Regional Airport	142,066	1.14%	1,620	0.013132%	10,388
Political Subdivision	500040	Fargo Park District	3,130,157	1.14%	35,684	0.289336%	228,868
Political Subdivision	500041	Bismarck Rural Fire Protection	563,342	1.14%	6,422	0.052073%	41,190
Political Subdivision	500045	Dunseith Community Nursing Home	932,995	1.14%	10,636	0.086241%	68,218
Political Subdivision	500047	Mercer County Soil Conservation District	36,252	1.14%	413	0.003351%	2,651
Political Subdivision	500049	West Fargo Park District	1,083,177	1.14%	12,348	0.100123%	79,198
Political Subdivision	500053	Stutsman County Housing Authority	138,270	1.14%	1,576	0.012781%	10,110
Political Subdivision	500054	Grand Forks County Water Resource District	36,350	1.14%	414	0.003360%	2,658
Political Subdivision	500055	Southeast Region Career & Technology Center	95,078	1.14%	1,084	0.008789%	6,952
Political Subdivision	500056	Cavalier County Job Development Authority	46,734	1.14%	533	0.004320%	3,417
Political Subdivision	500057	Barnes County Soil Conservation District	74,317	1.14%	847	0.006869%	5,433
Political Subdivision	500059	Traill Rural Water District	106,330	1.14%	1,212	0.009829%	7,775
Political Subdivision	500061	Ward County Water Resource District	34,730	1.14%	396	0.003210%	2,539
Political Subdivision	500063	Southwest Water Authority	2,919,708	1.14%	33,285	0.269883%	213,480
Political Subdivision	500068	Burleigh County Council On Aging	665,329	1.14%	7,585	0.061500%	48,647
Political Subdivision	500072	Watford City Park District	495,203	1.14%	5,645	0.045774%	36,208
Political Subdivision	500080	Western & Central Stark Soil Conservation District	100,664	1.14%	1,148	0.009305%	7,360
Political Subdivision	500081	Ramsey County Housing Authority	235,564	1.14%	2,685	0.021774%	17,223
Political Subdivision	500082	Grand Forks Public Library	603,983	1.14%	6,885	0.055829%	44,161
Political Subdivision	500084	Rolette County Soil Conservation District	33,852	1.14%	386	0.003129%	2,475
Political Subdivision	500085	Jamestown Parks And Recreation District	347,250	1.14%	3,959	0.032098%	25,390
Political Subdivision	500091	Ramsey County Water Resource District	30,880	1.14%	352	0.002854%	2,258
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	330,435	1.14%	3,767	0.030544%	24,161
Political Subdivision	500108	North Dakota Firefighters Association	117,727	1.14%	1,342	0.010882%	8,608
Political Subdivision	500109	James River Valley Library System	308,456	1.14%	3,516	0.028512%	22,553
Political Subdivision	500110	Grand Forks Park District	1,698,443	1.14%	19,362	0.156996%	124,186
Political Subdivision	500111	Mcintosh County Housing Authority	37,992	1.14%	433	0.003512%	2,778
School District	500113	Lonetree Special Education Unit	87,597	1.14%	999	0.008097%	6,405
School District	500114	Roughrider Education Services Program (RESP)	31,840	1.14%	363	0.002943%	2,328
Political Subdivision	500116	Western Area Water Supply Authority	983,750	1.14%	11,215	0.090933%	71,929
Political Subdivision	500118	Crosby Park District	83,147	1.14%	948	0.007686%	6,080
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	129,606	1.14%	1,478	0.011980%	9,476
Political Subdivision	500121	Devils Lake Park Board	373,530	1.14%	4,258	0.034527%	27,311
Political Subdivision	500122	North Central Soil Conservation District	69,480	1.14%	792	0.006422%	5,080
Political Subdivision	500123	Williston Rural Fire Protection District #1	55,384	1.14%	631	0.005119%	4,049
Political Subdivision	500125	Wahpeton Park Board	533,233	1.14%	6,079	0.049289%	38,988
Total			\$ 1,081,841,006	1.14%	\$ 12,332,991	99.999994%	\$ 79,101,073

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
Payroll is based on annualized payroll as of the valuation date and is the basis for the proportionate share.
The sum of the values by employer differ from the System totals due to rounding.

Net OPEB Liability Discount Rate Sensitivity by Employer*

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	010100	Governor's Office	0.108905%	\$ 107,843	\$ 86,145	\$ 67,546
State of ND	010800	Secretary Of State	0.146354%	144,927	115,768	90,773
State	011000	Office Of Management & Budget	0.287583%	284,779	227,481	178,367
State	011200	Information Technology Dept	2.185326%	2,164,018	1,728,616	1,355,401
State	011700	State Auditor's Office	0.357399%	353,914	282,706	221,669
State	011800	Central Services	0.125708%	124,482	99,436	77,968
State of ND	012000	State Treasurer's Office	0.040773%	40,375	32,252	25,289
State	012500	Attorney General's Office	1.364310%	1,351,007	1,079,184	846,183
State of ND	012700	Tax Department	0.640031%	633,790	506,271	396,965
State of ND	013000	Facility Management	0.185124%	183,319	146,435	114,819
State of ND	014000	Office Of Administrative Hearings	0.039837%	39,449	31,511	24,708
State	016000	Legislative Council	0.258502%	255,981	204,478	160,330
State of ND	018000	ND Supreme Court	2.405476%	2,382,021	1,902,757	1,491,944
State of ND	018800	Commission On Legal Counsel For Indigents	0.231787%	229,527	183,346	143,761
State	019000	Retirement & Investment Office	0.147503%	146,065	116,676	91,486
State	019200	ND Public Employees Retirement System	0.194378%	192,483	153,755	120,559
State of ND	020100	Public Instruction	0.469855%	465,274	371,660	291,417
State	020200	Education Standards & Practice	0.038775%	38,397	30,671	24,049
State	021500	ND University System Office	0.077728%	76,970	61,484	48,209
State of ND	022300	ND Youth Correctional Center	0.290640%	287,806	229,899	180,263
State of ND	022400	Juvenile Services - DOCR	0.148550%	147,102	117,505	92,135
State	022600	Land Department	0.188329%	186,493	148,970	116,807
State	022700	Bismarck State College	0.396072%	392,210	313,297	245,655
State	022800	Lake Region State College	0.158599%	157,053	125,454	98,368
State	022900	Williston State College	0.108457%	107,399	85,791	67,268
State	023000	University Of North Dakota	3.676813%	3,640,962	2,908,399	2,280,463
State	023500	North Dakota State University	3.039297%	3,009,662	2,404,117	1,885,058
State	023800	ND St College Of Science	0.502189%	497,292	397,237	311,472
State	023900	Dickinson State University	0.228622%	226,393	180,842	141,798
State	024000	Mayville State University	0.270962%	268,320	214,334	168,058
State	024100	Minot State University	0.491390%	486,599	388,695	304,774
State	024200	Valley City State University	0.167028%	165,399	132,121	103,595
State of ND	025000	ND State Library	0.111137%	110,053	87,911	68,930
State of ND	025200	SCHOOL FOR THE DEAF	0.119546%	118,380	94,562	74,146
State of ND	025300	School For The Blind	0.067672%	67,012	53,529	41,972
State	026100	ND Board Of Nursing	0.058254%	57,686	46,080	36,131
State of ND	027000	Career & Technical Education	0.145819%	144,397	115,344	90,441
State of ND	030100	ND Department Of Health	1.847491%	1,829,477	1,461,385	1,145,866
State of ND	031000	Life Skills and Transition Center	1.182460%	1,170,930	935,339	733,395
State of ND	031200	North Dakota State Hospital	1.634311%	1,618,375	1,292,758	1,013,646
State of ND	031300	ND Veterans Home	0.459473%	454,993	363,448	284,978
State of ND	031600	Indian Affairs Commission	0.019784%	19,591	15,649	12,271
State of ND	032100	Veterans Affairs Department	0.034494%	34,158	27,285	21,394
State of ND	032500	Department Of Human Services	6.411821%	6,349,302	5,071,820	3,976,792
State of ND	036000	Protection & Advocacy Project	0.174156%	172,458	137,759	108,016
State	038000	Job Service North Dakota	0.811997%	804,079	642,298	503,623
State	040100	Insurance Department	0.241285%	238,932	190,859	149,652
State of ND	040500	Industrial Commission	0.674007%	667,435	533,147	418,038
State of ND	040600	ND Department Of Labor	0.077359%	76,605	61,192	47,980
State of ND	040800	Public Service Commission	0.292423%	289,572	231,310	181,369
State of ND	041200	Aeronautics Commission	0.038361%	37,987	30,344	23,793
State of ND	041300	Department Of Financial Institutions	0.214297%	212,207	169,511	132,913
State of ND	041400	ND Securities Department	0.058613%	58,041	46,364	36,353
State	042600	State Board Of Law Examiners	0.029766%	29,476	23,545	18,462
State	042700	ND State Board Of Cosmetology	0.006023%	5,964	4,764	3,736
State	042800	ND State Plumbing Board	0.035263%	34,919	27,893	21,871
State	047100	Bank Of North Dakota	1.044284%	1,034,102	826,040	647,694
State	047200	Public Finance Authority	0.015591%	15,439	12,333	9,670
State	047300	Housing Finance Agency	0.241038%	238,688	190,664	149,499
State	047500	Mill & Elevator Association	0.707681%	700,781	559,783	438,924
State	048500	Workforce Safety & Insurance	1.498855%	1,484,240	1,185,610	929,632

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
State of ND	050200	Field Services Division	0.678528%	\$ 671,912	\$ 536,723	\$ 420,842
State of ND	050400	Highway Patrol	1.147175%	1,135,989	907,428	711,510
State of ND	051700	Department Of Corrections Transitional Services	0.195687%	193,779	154,791	121,371
State of ND	051800	James River Correctional Ctr	0.731146%	724,017	578,344	453,477
State of ND	051900	State Penitentiary	0.998533%	988,797	789,850	619,318
State	052000	Rough Rider Industries	0.122246%	121,054	96,698	75,820
State of ND	053000	Department Of Corrections And Rehabilitation	0.639310%	633,076	505,701	396,518
State of ND	054000	Adjutant General ND National Guard	1.105775%	1,094,993	874,680	685,833
State of ND	060100	Department Of Commerce	0.414770%	410,726	328,088	257,252
State of ND	060200	Dept Of Agriculture	0.358117%	354,625	283,274	222,114
State of ND	060700	Milk Marketing Board	0.018916%	18,732	14,963	11,732
State of ND	060800	ND Oilseed Council	0.002653%	2,627	2,099	1,645
State	061100	ND Soybean Council	0.039707%	39,320	31,409	24,627
State of ND	061400	ND Corn Utilization Council	0.019333%	19,144	15,293	11,991
State of ND	061600	State Seed Department	0.129793%	128,527	102,668	80,501
State	062400	Beef Commission	0.016004%	15,848	12,659	9,926
State of ND	062500	ND Wheat Commission	0.040477%	40,082	32,018	25,105
State of ND	062600	ND Barley Council	0.011878%	11,762	9,396	7,367
State	066500	State Fair Association	0.098052%	97,096	77,560	60,815
State of ND	067000	Racing Commission	0.012321%	12,201	9,746	7,642
State of ND	070100	Historical Society	0.383047%	379,312	302,994	237,577
State of ND	070900	ND Council On The Arts	0.029851%	29,560	23,612	18,514
State of ND	072000	Game & Fish Department	0.952562%	943,274	753,487	590,806
State of ND	075000	Parks & Recreation Department	0.334595%	331,332	264,668	207,525
State of ND	077000	Water Commission	0.562696%	557,209	445,099	349,000
State	080100	Department Of Transportation	5.637400%	5,582,432	4,459,244	3,496,474
State	090000	ND State Board Of Accountancy	0.025872%	25,620	20,465	16,047
State	090100	Board Of Medical Examiners	0.025698%	25,447	20,327	15,939
State	090200	Board Of Pharmacy	0.020863%	20,660	16,503	12,940
State	090600	Real Estate Commission	0.008597%	8,513	6,800	5,332
State	090900	Electrical Board	0.146246%	144,820	115,682	90,706
State	099501	ND System Information Technology Services	0.139395%	192,066	153,422	120,298
District Health Unit	100002	McIntosh District Health Unit	0.006109%	6,049	4,832	3,789
District Health Unit	100003	Wells County Dist Health Unit	0.018937%	18,752	14,979	11,745
District Health Unit	100004	Central Valley Health Unit	0.107224%	106,178	84,815	66,503
District Health Unit	100005	Dickey County Health District	0.017728%	17,555	14,023	10,995
District Health Unit	100006	Emmons County Public Health	0.015911%	15,756	12,586	9,868
District Health Unit	100007	Rolette County Public Health	0.038859%	38,480	30,738	24,101
District Health Unit	100008	Towner County Public Health Unit	0.007503%	7,430	5,935	4,654
District Health Unit	100009	Nelson-Griggs District Health Unit	0.012990%	12,863	10,275	8,057
District Health Unit	100010	First District Health Unit	0.212096%	210,028	167,770	131,548
District Health Unit	100011	Lake Region District Health Unit	0.072554%	71,847	57,391	45,000
District Health Unit	100012	Garrison Diversion Conservancy District	0.165156%	163,546	130,640	102,434
District Health Unit	100013	Upper Missouri Health Unit	0.092949%	92,043	73,524	57,650
District Health Unit	100014	Kidder County District Health Unit	0.003907%	3,869	3,090	2,423
District Health Unit	100015	Southwestern District Health Unit	0.117831%	116,682	93,206	73,082
District Health Unit	100017	City-County Health District	0.049716%	49,231	39,326	30,835
District Health Unit	100018	Sargent County District Health Unit	0.009589%	9,496	7,585	5,947
District Health Unit	100019	Traill District Health Unit	0.015228%	15,080	12,046	9,445
District Health Unit	100021	Cavalier County Health Dist	0.010858%	10,752	8,589	6,734
District Health Unit	100022	Walsh County Health District	0.023419%	23,191	18,525	14,525
District Health Unit	100023	Custer Health Unit	0.127974%	126,726	101,229	79,373
Political Subdivision	100024	Southeast Water Users District	0.044568%	44,133	35,254	27,642
City	200002	City Of Mcville	0.010571%	10,468	8,362	6,556
City	200003	City Of Drayton	0.024530%	24,291	19,403	15,214
City	200004	City Of Fessenden	0.003934%	3,896	3,112	2,440
City	200005	City Of Westhope	0.015311%	15,162	12,111	9,496
City	200006	City Of Belfield	0.044118%	43,688	34,898	27,363
City	200008	City Of Rolla	0.032249%	31,935	25,509	20,002
City	200009	City Of New Town	0.083989%	83,170	66,436	52,092
City	200010	City Of Cavalier	0.052170%	51,661	41,267	32,357

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200011	City Of Harvey	0.049648%	\$ 49,164	\$ 39,272	\$ 30,793
City	200012	City Of Napoleon	0.006661%	6,596	5,269	4,131
City	200014	City Of Grand Forks	2.057776%	2,037,711	1,627,723	1,276,291
City	200015	City Of Killdeer	0.084895%	84,067	67,153	52,654
City	200016	City Of Ellendale	0.037379%	37,015	29,567	23,184
City	200017	City Of Wishek	0.021000%	20,795	16,611	13,025
City	200018	City Of Granville	0.001669%	1,653	1,320	1,035
City	200019	City Of Linton	0.022329%	22,111	17,662	13,849
City	200020	City Of Finley	0.008202%	8,122	6,488	5,087
City	200021	City Of Wilton	0.012886%	12,760	10,193	7,992
City	200022	City Of Ray	0.018983%	18,798	15,016	11,774
City	200025	City Of Medora	0.025137%	24,892	19,884	15,591
City	200026	City Of Velva	0.015103%	14,956	11,947	9,367
City	200027	City Of Mandan	0.166155%	164,535	131,430	103,054
City	200028	City Of Thompson	0.015726%	15,573	12,439	9,754
City	200029	City Of Williston	1.481912%	1,467,462	1,172,208	919,124
City	200030	City Of Bowman	0.071689%	70,990	56,707	44,464
City	200031	City Of Tioga	0.074978%	74,247	59,308	46,503
City	200033	City Of Rhame	0.004490%	4,446	3,552	2,785
City	200035	City Of Fargo	2.753670%	2,726,820	2,178,183	1,707,904
City	200036	City Of Jamestown	0.477466%	472,810	377,681	296,138
City	200037	City Of Beach	0.018706%	18,524	14,797	11,602
City	200038	City Of Glenburn	0.005478%	5,425	4,333	3,398
City	200040	City Of Kulm	0.006913%	6,846	5,468	4,288
City	200041	City Of Harwood	0.012949%	12,823	10,243	8,031
City	200045	City Of Mapleton	0.013546%	13,414	10,715	8,402
City	200046	City Of Wahpeton	0.199387%	197,443	157,717	123,665
City	200049	City Of Elgin	0.005764%	5,708	4,559	3,575
City	200050	City Of Rugby	0.053590%	53,067	42,390	33,238
City	200051	City Of New Salem	0.011171%	11,062	8,836	6,929
City	200052	City Of Walhalla	0.024481%	24,242	19,365	15,184
City	200053	City Of Gwinner	0.013940%	13,804	11,027	8,646
City	200054	City Of Kenmare	0.027166%	26,901	21,489	16,849
City	200055	City Of Watford City	0.321221%	318,089	254,089	199,230
City	200057	City Of Cooperstown	0.016209%	16,051	12,821	10,053
City	200058	City Of New England	0.009319%	9,228	7,371	5,780
City	200059	City Of Carrington	0.062157%	61,551	49,167	38,552
City	200060	City Of Mott	0.010679%	10,575	8,447	6,623
City	200061	City Of Larimore	0.009705%	9,610	7,677	6,019
City	200062	City Of Sherwood	0.002956%	2,927	2,338	1,833
City	200063	City Of Lamoure	0.016885%	16,720	13,356	10,473
City	200064	City Of Michigan	0.004956%	4,908	3,920	3,074
City	200065	City Of Park River	0.041483%	41,079	32,814	25,729
City	200067	City Of Hatton	0.005784%	5,728	4,575	3,587
City	200069	City Of Northwood	0.025213%	24,967	19,944	15,638
City	200070	City Of Powers Lake	0.013684%	13,551	10,824	8,487
City	200072	City Of Towner	0.005674%	5,619	4,488	3,519
City	200073	City Of Pembina	0.008495%	8,412	6,720	5,269
City	200075	City Of Underwood	0.007855%	7,778	6,213	4,872
City	200076	City Of New Leipzig	0.002410%	2,387	1,906	1,495
City	200077	City Of Stanley	0.063839%	63,217	50,497	39,595
City	200080	City Of Crosby	0.017517%	17,346	13,856	10,865
City	200083	City Of Grafton	0.140567%	139,196	111,190	87,184
City	200084	City Of Emerado	0.006720%	6,654	5,316	4,168
City	200085	City Of Lincoln	0.043856%	43,428	34,691	27,201
City	200086	City Of Minto	0.007644%	7,569	6,046	4,741
City	200087	City Of Ashley	0.011237%	11,127	8,889	6,970
City	200088	City Of Neche	0.003771%	3,734	2,983	2,339
City	200089	City Of Surrey	0.040598%	40,202	32,113	25,180
City	200090	City Of Hankinson	0.019241%	19,053	15,220	11,934
City	200091	City Of New Rockford	0.018617%	18,435	14,726	11,547

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
City	200094	City Of West Fargo	0.706287%	\$ 699,400	\$ 558,681	\$ 438,059
City	200097	City Of Devils Lake	0.156007%	154,486	123,403	96,760
City	200098	City Of Oakes	0.053780%	53,256	42,541	33,356
City	200100	City Of Mohall	0.013444%	13,313	10,634	8,338
City	200101	City Of Lidgerwood	0.006441%	6,378	5,095	3,995
City	200102	City Of Mcclusky	0.003246%	3,214	2,568	2,013
City	200103	City Of Burlington	0.026892%	26,630	21,272	16,679
City	200104	City Of Lisbon	0.041017%	40,617	32,445	25,440
City	200110	City Of Halliday	0.011186%	11,077	8,848	6,938
City	200111	City Of Maddock	0.012235%	12,116	9,678	7,588
City	200114	City Of Regent	0.005841%	5,784	4,620	3,623
City	200115	City Of Lakota	0.019015%	18,830	15,041	11,794
City	200117	City Of Alexander	0.007662%	7,587	6,061	4,752
City	200118	City Of Berthold	0.008054%	7,975	6,371	4,995
City	200119	City Of Carson	0.006566%	6,502	5,194	4,072
City	200120	City Of Dodge	0.003165%	3,134	2,504	1,963
County	300001	Adams County	0.109601%	108,532	86,696	67,978
County	300002	Barnes County	0.363438%	359,894	287,483	225,414
County	300003	Benson County	0.184335%	182,538	145,811	114,330
County	300004	Billings County	0.250773%	248,328	198,364	155,536
County	300005	Bottineau County	0.294106%	291,238	232,641	182,413
County	300006	Bowman County	0.162401%	160,817	128,461	100,726
County	300007	Burke County	0.146703%	145,273	116,044	90,989
County	300008	Burleigh County	1.464419%	1,450,140	1,158,371	908,274
County	300009	Cass County	2.173078%	2,151,889	1,718,928	1,347,804
County	300010	Cavalier County	0.186301%	184,484	147,366	115,549
County	300011	Dickey County	0.162693%	161,107	128,692	100,907
County	300012	Divide County	0.237822%	235,503	188,120	147,504
County	300013	Dunn County	0.445456%	441,113	352,361	276,284
County	300014	Eddy County	0.083118%	82,308	65,747	51,552
County	300015	Emmons County	0.128171%	126,921	101,385	79,495
County	300016	Foster County	0.107742%	106,691	85,225	66,825
County	300018	Grand Forks County	1.398241%	1,384,607	1,106,024	867,228
County	300019	Grant County	0.105582%	104,553	83,517	65,485
County	300020	Griggs County	0.083888%	83,070	66,356	52,030
County	300021	Hettinger County	0.107711%	106,661	85,201	66,805
County	300023	Lamoure County	0.161040%	159,470	127,384	99,882
County	300024	Logan County	0.070475%	69,788	55,746	43,711
County	300025	Mchenry County	0.127588%	126,344	100,923	79,134
County	300026	Mcintosh County	0.100116%	99,140	79,193	62,095
County	300027	Mckenzie County	1.143589%	1,132,438	904,591	709,286
County	300028	McLean County	0.464840%	460,308	367,693	288,307
County	300029	Mercer County	0.326557%	323,373	258,310	202,540
County	300030	Morton County	0.709244%	702,328	561,020	439,893
County	300031	Mountrail County	0.593137%	587,354	469,178	367,880
County	300032	Nelson County	0.138243%	136,895	109,352	85,742
County	300033	Oliver County	0.068974%	68,301	54,559	42,780
County	300034	Pembina County	0.267442%	264,834	211,550	165,875
County	300035	Pierce County	0.213176%	211,097	168,625	132,218
County	300036	Ramsey County	0.317547%	314,451	251,183	196,952
County	300037	Ransom County	0.141976%	140,592	112,305	88,058
County	300038	Renville County	0.121718%	120,531	96,280	75,493
County	300039	Richland County	0.530687%	525,512	419,779	329,147
County	300040	Rollette County	0.268190%	265,575	212,141	166,339
County	300042	Sheridan County	0.055741%	55,197	44,092	34,572
County	300044	Slope County	0.056212%	55,664	44,464	34,864
County	300045	Stark County	0.674730%	668,151	533,719	418,487
County	300046	Steele County	0.089097%	88,228	70,477	55,260
County	300047	Stutsman County	0.592518%	586,741	468,688	367,496
County	300048	Towner County	0.101374%	100,386	80,188	62,875
County	300049	Traill County	0.274015%	271,343	216,749	169,952

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
County	300050	Walsh County	0.310925%	\$ 307,893	\$ 245,945	\$ 192,844
County	300051	Ward County	1.246814%	1,234,657	986,243	773,309
County	300052	Wells County	0.142644%	141,253	112,833	88,472
County	300053	Williams County	1.342069%	1,328,983	1,061,591	832,389
School District	400002	Mcclusky Public Schools	0.012964%	12,838	10,255	8,041
School District	400003	Lake Region Special Education Unit	0.054715%	54,181	43,280	33,936
School District	400004	Lidgerwood Public School	0.030326%	30,030	23,988	18,809
School District	400006	Halliday Public School	0.004294%	4,252	3,397	2,663
School District	400007	Oliver-Mercer Special Education Unit	0.031536%	31,229	24,945	19,560
School District	400008	Underwood School District #8	0.029016%	28,733	22,952	17,997
School District	400010	New Town Public School District	0.161050%	159,480	127,392	99,888
School District	400011	Bottineau Public School	0.131265%	129,985	103,832	81,414
School District	400012	Peace Garden Special Services	0.032975%	32,653	26,084	20,452
School District	400014	Beulah Public School #27	0.092571%	91,668	73,225	57,415
School District	400016	St John School District #3	0.072235%	71,531	57,139	44,802
School District	400017	Ellendale Public School District #40	0.042619%	42,203	33,712	26,434
School District	400018	Rural Cass Special Education Unit	0.020112%	19,916	15,909	12,474
School District	400019	Fargo Public Schools	2.068710%	2,048,539	1,636,372	1,283,072
School District	400020	Surrey Schools	0.057860%	57,296	45,768	35,886
School District	400021	Jamestown Public School District #1	0.292428%	289,577	231,314	181,372
School District	400023	Warwick Public School	0.039659%	39,272	31,371	24,598
School District	400024	Souris Valley Special Services	0.032287%	31,972	25,539	20,025
School District	400025	Rugby Public School District #5	0.063113%	62,498	49,923	39,144
School District	400026	Billings County School District	0.036929%	36,569	29,211	22,904
School District	400027	Belcourt School District #7	0.484653%	479,927	383,366	300,595
School District	400028	West Fargo Public School #6	1.556979%	1,541,797	1,231,587	965,682
School District	400029	Minot Public School District #1	1.574009%	1,558,661	1,245,058	976,245
School District	400030	Belfield Public School #13	0.034847%	34,507	27,564	21,613
School District	400031	Minto Public School District #20	0.035720%	35,372	28,255	22,155
School District	400033	Harvey Public School Dist #38	0.063341%	62,723	50,103	39,286
School District	400034	Oakes Public Schools	0.058982%	58,407	46,655	36,582
School District	400035	Larimore Public School District #44	0.055135%	54,597	43,612	34,196
School District	400036	Hazen Public School District #3	0.057263%	56,705	45,296	35,516
School District	400038	Park River Area School District	0.053311%	52,791	42,170	33,065
School District	400039	Hillsboro Public School	0.053687%	53,164	42,467	33,298
School District	400040	Lisbon Public School	0.060108%	59,522	47,546	37,281
School District	400042	Northern Cass School District # 97	0.051824%	51,319	40,993	32,143
School District	400043	Mandaree Public School #36	0.039316%	38,933	31,099	24,385
School District	400044	Thompson Public School	0.034554%	34,217	27,333	21,431
School District	400045	Northern Plains Special Ed Unit	0.011497%	11,385	9,094	7,131
School District	400046	Bowman County School District #1	0.066288%	65,642	52,435	41,114
School District	400047	Apple Creek Elementary School	0.003202%	3,171	2,533	1,986
School District	400048	Burke Central School	0.017091%	16,924	13,519	10,600
School District	400049	Washburn Public School	0.038820%	38,441	30,707	24,077
School District	400050	Enderlin Area School District #24	0.051161%	50,662	40,469	31,731
School District	400051	Midkota School	0.016856%	16,692	13,333	10,455
School District	400052	Velva Public School	0.037635%	37,268	29,770	23,342
School District	400053	Sheyenne Valley Special Education Unit	0.052784%	52,269	41,753	32,738
School District	400054	Center Stanton Public School	0.024324%	24,087	19,241	15,086
School District	400055	Burleigh County Special Education Unit	0.004739%	4,693	3,749	2,939
School District	400056	New Rockford Sheyenne Public School	0.026732%	26,471	21,145	16,580
School District	400057	James River Multidistrict Special Education Unit	0.041549%	41,144	32,866	25,770
School District	400058	Newburg United Public School	0.021396%	21,187	16,924	13,270
School District	400059	Napoleon Public School District #2	0.027817%	27,546	22,004	17,253
School District	400060	Yellowstone School District # 14	0.017300%	17,131	13,684	10,730
School District	400061	Cavalier Public Schools	0.040992%	40,592	32,425	25,424
School District	400062	Richland School District # 44	0.035027%	34,685	27,707	21,725
School District	400063	Fort Totten School District # 30	0.042096%	41,686	33,298	26,109
School District	400064	Bismarck Public Schools	2.282409%	2,260,154	1,805,410	1,415,614
School District	400065	Solen Public School Dist #3	0.042640%	42,224	33,729	26,447
School District	400068	Lakota Public School District # 66	0.030341%	30,045	24,000	18,818

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.50%	7.50%	8.50%
School District	400069	Stanley Community Public School District # 2	0.130850%	\$ 129,574	\$ 103,504	\$ 81,157
School District	400070	Mandan Public School District #1	0.704424%	697,555	557,207	436,904
School District	400072	Killdeer Public School #16	0.056582%	56,030	44,757	35,094
School District	400073	Glenburn School District	0.042314%	41,901	33,471	26,244
School District	400074	New Public School #8	0.066844%	66,192	52,874	41,459
School District	400075	Williston Public School #1	0.651902%	645,546	515,662	404,328
School District	400076	Valley City Public School	0.101928%	100,934	80,626	63,219
School District	400077	Dickinson Public Schools	0.516684%	511,646	408,703	320,462
School District	400078	Drayton Public School #19	0.023127%	22,901	18,294	14,344
School District	400079	Mohall Lansford Sherwood School	0.035750%	35,401	28,279	22,173
School District	400080	Westhope Public School #17	0.025869%	25,617	20,463	16,045
School District	400081	Kindred Public School District #2	0.038882%	38,503	30,756	24,116
School District	400082	Grafton Public School District #3	0.153090%	151,597	121,096	94,951
School District	400083	Wilton Public School District	0.025213%	24,967	19,944	15,638
School District	400084	Sheyenne Valley Career And Tech Center	0.009816%	9,720	7,765	6,088
School District	400085	White Shield School Dist #85	0.103698%	102,687	82,026	64,316
School District	400086	Tgu School District #60	0.171197%	169,528	135,419	106,181
School District	400087	Turtle Lake Mercer School District #72	0.035097%	34,755	27,762	21,768
School District	400088	Lamoure School District #8	0.039836%	39,448	31,511	24,707
School District	400089	Divide County School Dist #1	0.059626%	59,045	47,165	36,982
School District	400090	Mott/Regent School Dist #1	0.037212%	36,849	29,435	23,080
School District	400091	United Public School District # 7	0.102702%	101,701	81,238	63,699
School District	400092	Kulm Public School District #7	0.031609%	31,301	25,003	19,605
School District	400093	Midway Public School District #128	0.046858%	46,401	37,065	29,063
School District	400094	Dunseith School District #1	0.148544%	147,096	117,500	92,131
School District	400095	Carrington School District #49	0.041320%	40,917	32,685	25,628
School District	400096	Glen Ullin Public School #48	0.026927%	26,664	21,300	16,701
School District	400099	Manvel Public School	0.019446%	19,256	15,382	12,061
School District	400100	Maple Valley School District	0.028933%	28,651	22,886	17,945
School District	400101	North Border School District # 100	0.059710%	59,128	47,231	37,034
School District	400102	Mckenzie Cty Public School #1	0.210221%	208,171	166,287	130,385
School District	400103	Devils Lake Public School	0.288661%	285,846	228,334	179,036
School District	400104	Mt Pleasant School Dist #4	0.035906%	35,556	28,402	22,270
School District	400105	Central Cass Public School District #7	0.092835%	91,930	73,433	57,579
School District	400106	Milnor Public School District #2	0.036822%	36,463	29,127	22,838
School District	400107	Mapleton Public School	0.010757%	10,652	8,509	6,672
School District	400108	Linton Public School District #36	0.047612%	47,148	37,662	29,530
School District	400109	Tioga Public School District #15	0.070333%	69,647	55,634	43,623
School District	400114	Zeeland Public Schools	0.007054%	6,985	5,580	4,375
School District	400117	Garrison Public School District #51	0.055840%	55,296	44,170	34,634
School District	400118	Kenmare Public School District #28	0.048435%	47,963	38,313	30,041
School District	400119	Lewis & Clark Public Schools	0.037604%	37,237	29,745	23,323
School District	400120	Sw Special Education Unit	0.009501%	9,408	7,515	5,893
School District	400121	North Valley Career & Technology Center	0.017213%	17,045	13,616	10,676
School District	400122	Dakota Prairie Public School	0.055439%	54,898	43,853	34,385
School District	400123	Beach Public School District #3	0.075913%	75,173	60,048	47,083
School District	400124	Rolette Public School	0.025675%	25,425	20,309	15,924
School District	400125	Drake Public School District	0.019727%	19,535	15,604	12,235
School District	400137	New Salem Almont School District #49	0.047456%	46,993	37,538	29,434
School District	400138	Max Public School	0.032770%	32,450	25,921	20,325
School District	400139	East Central Special Education Unit	0.041777%	41,370	33,046	25,911
School District	400140	North Sargent School District #3	0.036077%	35,725	28,537	22,376
School District	400141	Wahpeton Public School District 37	0.136950%	135,615	108,329	84,940
School District	400142	Medina Public School District #3	0.019818%	19,625	15,676	12,292
School District	400143	Pingree-Buchanan School District	0.025415%	25,167	20,104	15,763
School District	400144	West River Student Services	0.011831%	11,716	9,358	7,338
School District	400145	Leeds Public School District 6	0.015261%	15,112	12,072	9,465
School District	400147	Sawyer Public School	0.017268%	17,100	13,659	10,710
School District	400148	Willmac Multidistrict Special Education Unit	0.073133%	72,420	57,849	45,359
School District	400149	Great Northwest Education Cooperative	0.015922%	15,767	12,594	9,875
School District	400150	Anamoose Public School District #14	0.014831%	14,686	11,731	9,199

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2017		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	7.50%	1% Higher
				6.50%		8.50%
School District	400151	South Prairie School District #70	0.059286%	\$ 58,708	\$ 46,896	\$ 36,771
School District	400152	South East Education Cooperative	0.041033%	40,633	32,458	25,450
School District	400153	South Heart Public School District #9	0.025971%	25,718	20,543	16,108
Political Subdivision	500002	Cass County Water Resource District	0.022457%	22,238	17,764	13,928
Political Subdivision	500003	Walsh County Water Resource District	0.004389%	4,346	3,472	2,722
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001457%	1,443	1,153	904
Political Subdivision	500006	James River Soil Conservation District	0.005115%	5,065	4,046	3,172
Political Subdivision	500007	Burleigh County Soil Conservation District	0.014769%	14,625	11,682	9,160
Political Subdivision	500008	Traill County Water Resource District	0.005050%	5,001	3,995	3,132
Political Subdivision	500009	Grafton Park District	0.015008%	14,862	11,871	9,308
Political Subdivision	500010	Cass County Soil Conservation District	0.019355%	19,166	15,310	12,005
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014606%	14,464	11,554	9,059
Political Subdivision	500016	Greater Ramsey Water District	0.030978%	30,676	24,504	19,213
Political Subdivision	500017	Carnegie Regional Library	0.005311%	5,259	4,201	3,294
Political Subdivision	500018	Griggs County Public Library	0.004191%	4,150	3,315	2,599
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.044800%	44,363	35,437	27,786
Political Subdivision	500022	Consolidated Waste Ltd	0.013512%	13,380	10,688	8,381
Political Subdivision	500023	Walsh County Housing Authority	0.002756%	2,729	2,180	1,709
Political Subdivision	500024	Williams County Soil Conservation District	0.004587%	4,542	3,628	2,845
Political Subdivision	500025	Bowman City Park Board	0.007743%	7,668	6,125	4,802
Political Subdivision	500028	Williston Housing Authority	0.024547%	24,308	19,417	15,225
Political Subdivision	500030	Minot Rural Fire Department	0.013808%	13,673	10,922	8,564
Political Subdivision	500031	Central Plains Water District	0.016382%	16,222	12,958	10,161
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005167%	5,117	4,087	3,205
Political Subdivision	500038	Jamestown Regional Airport	0.013132%	13,004	10,388	8,145
Political Subdivision	500040	Fargo Park District	0.289336%	286,515	228,868	179,454
Political Subdivision	500041	Bismarck Rural Fire Protection	0.052073%	51,565	41,190	32,297
Political Subdivision	500045	Dunseith Community Nursing Home	0.086241%	85,400	68,218	53,489
Political Subdivision	500047	Mercer County Soil Conservation District	0.003351%	3,318	2,651	2,078
Political Subdivision	500049	West Fargo Park District	0.100123%	99,147	79,198	62,099
Political Subdivision	500053	Stutsman County Housing Authority	0.012781%	12,656	10,110	7,927
Political Subdivision	500054	Grand Forks County Water Resource District	0.003360%	3,327	2,658	2,084
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008789%	8,703	6,952	5,451
Political Subdivision	500056	Cavalier County Job Development Authority	0.004320%	4,278	3,417	2,679
Political Subdivision	500057	Barnes County Soil Conservation District	0.006869%	6,802	5,433	4,260
Political Subdivision	500059	Traill Rural Water District	0.009829%	9,733	7,775	6,096
Political Subdivision	500061	Ward County Water Resource District	0.003210%	3,179	2,539	1,991
Political Subdivision	500063	Southwest Water Authority	0.269883%	267,251	213,480	167,389
Political Subdivision	500068	Burleigh County Council On Aging	0.061500%	60,900	48,647	38,144
Political Subdivision	500072	Watford City Park District	0.045774%	45,328	36,208	28,390
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009305%	9,214	7,360	5,771
Political Subdivision	500081	Ramsey County Housing Authority	0.021774%	21,562	17,223	13,505
Political Subdivision	500082	Grand Forks Public Library	0.055829%	55,285	44,161	34,627
Political Subdivision	500084	Rolette County Soil Conservation District	0.003129%	3,098	2,475	1,941
Political Subdivision	500085	Jamestown Parks And Recreation District	0.032098%	31,785	25,390	19,908
Political Subdivision	500091	Ramsey County Water Resource District	0.002854%	2,826	2,258	1,770
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.030544%	30,246	24,161	18,944
Political Subdivision	500108	North Dakota Firefighters Association	0.010882%	10,776	8,608	6,749
Political Subdivision	500109	James River Valley Library System	0.028512%	28,234	22,553	17,684
Political Subdivision	500110	Grand Forks Park District	0.156996%	155,465	124,186	97,373
Political Subdivision	500111	Mcintosh County Housing Authority	0.003512%	3,478	2,778	2,178
School District	500113	Lonetree Special Education Unit	0.008097%	8,018	6,405	5,022
School District	500114	Roughrider Education Services Program (RESP)	0.002943%	2,914	2,328	1,825
Political Subdivision	500116	Western Area Water Supply Authority	0.090933%	90,046	71,929	56,399
Political Subdivision	500118	Crosby Park District	0.007686%	7,611	6,080	4,767
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.011980%	11,863	9,476	7,430
Political Subdivision	500121	Devils Lake Park Board	0.034527%	34,190	27,311	21,415
Political Subdivision	500122	North Central Soil Conservation District	0.006422%	6,359	5,080	3,983
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005119%	5,069	4,049	3,175
Political Subdivision	500125	Wahpeton Park Board	0.049289%	48,808	38,988	30,570
Total			99.999994%	\$ 99,024,923	\$ 79,101,073	\$ 62,022,808

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017*

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	010100	Governor's Office	0.108905%	\$ 13,695	\$ 13,710	\$ (15)	\$ 1,178,174	1.16%
State of ND	010800	Secretary Of State	0.146354%	18,405	17,899	506	1,583,319	1.13%
State	011000	Office Of Management & Budget	0.287583%	36,165	35,871	294	3,111,186	1.15%
State	011200	Information Technology Dept	2.185326%	274,818	273,400	1,418	23,641,748	1.16%
State	011700	State Auditor's Office	0.357399%	44,945	46,096	(1,151)	3,866,491	1.19%
State	011800	Central Services	0.125708%	15,809	15,426	383	1,359,963	1.13%
State of ND	012000	State Treasurer's Office	0.040773%	5,127	4,613	514	441,098	1.05%
State	012500	Attorney General's Office	1.364310%	171,571	178,910	(7,339)	14,759,663	1.21%
State of ND	012700	Tax Department	0.640031%	80,488	80,793	(305)	6,924,118	1.17%
State of ND	013000	Facility Management	0.185124%	23,281	23,533	(252)	2,002,744	1.18%
State of ND	014000	Office Of Administrative Hearings	0.039837%	5,010	4,913	97	430,975	1.14%
State	016000	Legislative Council	0.258502%	32,508	31,757	751	2,796,583	1.14%
State of ND	018000	ND Supreme Court	2.405476%	302,504	314,500	(11,996)	26,023,431	1.21%
State of ND	018800	Commission On Legal Counsel For Indigents	0.231787%	29,149	27,800	1,349	2,507,568	1.11%
State	019000	Retirement & Investment Office	0.147503%	18,549	18,237	312	1,595,750	1.14%
State	019200	ND Public Employees Retirement System	0.194378%	24,444	22,606	1,838	2,102,856	1.08%
State of ND	020100	Public Instruction	0.469855%	59,087	61,449	(2,362)	5,083,088	1.21%
State	020200	Education Standards & Practice	0.038775%	4,876	5,373	(497)	419,483	1.28%
State	021500	ND University System Office	0.077728%	9,775	8,983	792	840,897	1.07%
State of ND	022300	ND Youth Correctional Center	0.290640%	36,550	38,657	(2,107)	3,144,266	1.23%
State of ND	022400	Juvenile Services - DOCR	0.148550%	18,681	18,519	162	1,607,078	1.15%
State	022600	Land Department	0.188329%	23,684	23,611	73	2,037,416	1.16%
State	022700	Bismarck State College	0.396072%	49,809	52,321	(2,512)	4,284,865	1.22%
State	022800	Lake Region State College	0.158599%	19,945	20,899	(954)	1,715,793	1.22%
State	022900	Williston State College	0.108457%	13,639	14,093	(454)	1,173,334	1.20%
State	023000	University Of North Dakota	3.676813%	462,382	479,789	(17,407)	39,777,269	1.21%
State	023500	North Dakota State University	3.039297%	382,211	391,839	(9,628)	32,880,362	1.19%
State	023800	ND St College Of Science	0.502189%	63,153	66,564	(3,411)	5,432,891	1.23%
State	023900	Dickinson State University	0.228622%	28,751	29,802	(1,051)	2,473,323	1.20%
State	024000	Mayville State University	0.270962%	34,075	35,111	(1,036)	2,931,373	1.20%
State	024100	Minot State University	0.491390%	61,795	66,490	(4,695)	5,316,054	1.25%
State	024200	Valley City State University	0.167028%	21,005	22,327	(1,322)	1,806,890	1.24%
State of ND	025000	ND State Library	0.111137%	13,976	14,199	(223)	1,202,325	1.18%
State of ND	025200	SCHOOL FOR THE DEAF	0.119546%	15,034	14,994	40	1,293,295	1.16%
State of ND	025300	School For The Blind	0.067672%	8,510	8,656	(146)	732,102	1.18%
State	026100	ND Board Of Nursing	0.058254%	7,326	7,161	165	630,221	1.14%
State of ND	027000	Career & Technical Education	0.145819%	18,338	18,149	189	1,577,528	1.15%
State of ND	030100	ND Department Of Health	1.847491%	232,334	233,666	(1,332)	19,986,917	1.17%
State of ND	031000	Life Skills and Transition Center	1.182460%	148,702	155,921	(7,219)	12,792,334	1.22%
State of ND	031200	North Dakota State Hospital	1.634311%	205,525	214,449	(8,924)	17,680,642	1.21%
State of ND	031300	ND Veterans Home	0.459473%	57,782	56,411	1,371	4,970,769	1.13%
State of ND	031600	Indian Affairs Commission	0.019784%	2,488	2,783	(295)	214,028	1.30%
State of ND	032100	Veterans Affairs Department	0.034494%	4,338	4,841	(503)	373,174	1.30%
State of ND	032500	Department Of Human Services	6.411821%	806,327	820,477	(14,150)	69,365,710	1.18%
State of ND	036000	Protection & Advocacy Project	0.174156%	21,901	20,656	1,245	1,884,091	1.10%
State	038000	Job Service North Dakota	0.811997%	102,114	97,783	4,331	8,784,521	1.11%
State	040100	Insurance Department	0.241285%	30,343	30,163	180	2,610,319	1.16%
State of ND	040500	Industrial Commission	0.674007%	84,761	85,034	(273)	7,291,688	1.17%
State of ND	040600	ND Department Of Labor	0.077359%	9,728	8,690	1,038	836,903	1.04%
State of ND	040800	Public Service Commission	0.292423%	36,774	34,123	2,651	3,163,548	1.08%
State of ND	041200	Aeronautics Commission	0.038361%	4,824	4,731	93	415,005	1.14%
State of ND	041300	Department Of Financial Institutions	0.214297%	26,949	27,074	(125)	2,318,353	1.17%
State of ND	041400	ND Securities Department	0.058613%	7,371	6,629	742	634,095	1.05%
State	042600	State Board Of Law Examiners	0.029766%	3,743	1,088	2,655	322,020	0.34%
State	042700	ND State Board Of Cosmetology	0.006023%	757	739	18	65,156	1.13%
State	042800	ND State Plumbing Board	0.035263%	4,435	4,349	86	381,492	1.14%
State	047100	Bank Of North Dakota	1.044284%	131,325	121,975	9,350	11,297,488	1.08%
State	047200	Public Finance Authority	0.015591%	1,961	1,923	38	168,672	1.14%
State	047300	Housing Finance Agency	0.241038%	30,312	28,206	2,106	2,607,652	1.08%
State	047500	Mill & Elevator Association	0.707681%	88,995	102,880	(13,885)	7,655,981	1.34%
State	048500	Workforce Safety & Insurance	1.498855%	188,490	180,810	7,680	16,215,229	1.12%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
State of ND	050200	Field Services Division	0.678528%	\$ 85,329	\$ 83,623	\$ 1,706	\$ 7,340,591	1.14%
State of ND	050400	Highway Patrol	1.147175%	144,264	146,511	(2,247)	12,410,609	1.18%
State of ND	051700	Department Of Corrections Transitional Services	0.195687%	24,609	24,552	57	2,117,024	1.16%
State of ND	051800	James River Correctional Ctr	0.731146%	91,946	89,092	2,854	7,909,835	1.13%
State of ND	051900	State Penitentiary	0.998533%	125,572	123,855	1,717	10,802,536	1.15%
State	052000	Rough Rider Industries	0.122246%	15,373	15,899	(526)	1,322,504	1.20%
State of ND	053000	Department Of Corrections And Rehabilitation	0.639310%	80,397	77,340	3,057	6,916,313	1.12%
State of ND	054000	Adjutant General ND National Guard	1.105775%	139,058	133,576	5,482	11,962,728	1.12%
State of ND	060100	Department Of Commerce	0.414770%	52,160	50,722	1,438	4,487,157	1.13%
State of ND	060200	Dept Of Agriculture	0.358117%	45,035	44,738	297	3,874,256	1.15%
State of ND	060700	Milk Marketing Board	0.018916%	2,379	2,333	46	204,636	1.14%
State of ND	060800	ND Oilseed Council	0.002653%	334	327	7	28,700	1.14%
State	061100	ND Soybean Council	0.039707%	4,993	4,897	96	429,564	1.14%
State of ND	061400	ND Corn Utilization Council	0.019333%	2,431	2,389	42	209,156	1.14%
State of ND	061600	State Seed Department	0.129793%	16,322	16,535	(213)	1,404,156	1.18%
State	062400	Beef Commission	0.016004%	2,013	1,974	39	173,136	1.14%
State of ND	062500	ND Wheat Commission	0.040477%	5,090	4,992	98	437,892	1.14%
State of ND	062600	ND Barley Council	0.011878%	1,494	1,465	29	128,496	1.14%
State	066500	State Fair Association	0.098052%	12,331	12,268	63	1,060,771	1.16%
State of ND	067000	Racing Commission	0.012321%	1,549	1,520	29	133,296	1.14%
State of ND	070100	Historical Society	0.383047%	48,171	45,892	2,279	4,143,957	1.11%
State of ND	070900	ND Council On The Arts	0.029851%	3,754	3,682	72	322,944	1.14%
State of ND	072000	Game & Fish Department	0.952562%	119,791	118,127	1,664	10,305,203	1.15%
State of ND	075000	Parks & Recreation Department	0.334595%	42,077	41,843	234	3,619,789	1.16%
State of ND	077000	Water Commission	0.562696%	70,763	73,485	(2,722)	6,087,472	1.21%
State	080100	Department Of Transportation	5.637400%	708,938	722,952	(14,014)	60,987,700	1.19%
State	090000	ND State Board Of Accountancy	0.025872%	3,254	3,192	62	279,896	1.14%
State	090100	Board Of Medical Examiners	0.025698%	3,232	3,943	(711)	278,015	1.42%
State	090200	Board Of Pharmacy	0.020863%	2,624	2,573	51	225,704	1.14%
State	090600	Real Estate Commission	0.008597%	1,081	1,457	(376)	93,003	1.57%
State	090900	Electrical Board	0.146246%	18,391	18,124	267	1,582,152	1.15%
State	099501	ND System Information Technology Services	0.193957%	24,391	23,722	669	2,098,311	1.13%
District Health Unit	100002	McIntosh District Health Unit	0.006109%	768	754	14	66,088	1.14%
District Health Unit	100003	Wells County Dist Health Unit	0.018937%	2,381	1,823	558	204,870	0.89%
District Health Unit	100004	Central Valley Health Unit	0.107224%	13,484	11,751	1,733	1,159,988	1.01%
District Health Unit	100005	Dickey County Health District	0.017728%	2,229	2,186	43	191,790	1.14%
District Health Unit	100006	Emmons County Public Health	0.015911%	2,001	1,989	12	172,136	1.16%
District Health Unit	100007	Rolette County Public Health	0.038859%	4,887	4,641	246	420,392	1.10%
District Health Unit	100008	Towner County Public Health Unit	0.007503%	944	792	152	81,170	0.98%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.012990%	1,634	1,596	38	140,532	1.14%
District Health Unit	100010	First District Health Unit	0.212096%	26,672	25,733	939	2,294,541	1.12%
District Health Unit	100011	Lake Region District Health Unit	0.072554%	9,124	9,092	32	784,916	1.16%
District Health Unit	100012	Garrison Diversion Conservancy District	0.165156%	20,769	20,081	688	1,786,725	1.12%
District Health Unit	100013	Upper Missouri Health Unit	0.092949%	11,689	11,487	202	1,005,563	1.14%
District Health Unit	100014	Kidder County District Health Unit	0.003907%	491	605	(114)	42,272	1.43%
District Health Unit	100015	Southwestern District Health Unit	0.117831%	14,818	14,565	253	1,274,746	1.14%
District Health Unit	100017	City-County Health District	0.049716%	6,252	6,862	(610)	537,849	1.28%
District Health Unit	100018	Sargent County District Health Unit	0.009589%	1,206	1,141	65	103,736	1.10%
District Health Unit	100019	Trail District Health Unit	0.015228%	1,915	1,874	41	164,748	1.14%
District Health Unit	100021	Cavalier County Health Dist	0.010858%	1,365	1,339	26	117,468	1.14%
District Health Unit	100022	Walsh County Health District	0.023419%	2,945	3,640	(695)	253,360	1.44%
District Health Unit	100023	Custer Health Unit	0.127974%	16,094	15,806	288	1,384,473	1.14%
Political Subdivision	100024	Southeast Water Users District	0.044568%	5,605	1,374	4,231	482,151	0.28%
City	200002	City Of Mcville	0.010571%	1,329	1,550	(221)	114,364	1.36%
City	200003	City Of Drayton	0.024530%	3,085	3,154	(69)	265,374	1.19%
City	200004	City Of Fessenden	0.003934%	495	485	10	42,560	1.14%
City	200005	City Of Westhope	0.015311%	1,925	1,899	26	165,641	1.15%
City	200006	City Of Belfield	0.044118%	5,548	5,342	206	477,282	1.12%
City	200008	City Of Rolla	0.032249%	4,056	4,690	(634)	348,887	1.34%
City	200009	City Of New Town	0.083989%	10,562	11,869	(1,307)	908,631	1.31%
City	200010	City Of Cavalier	0.052170%	6,561	7,231	(670)	564,392	1.28%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual
					Statutory Required Contribution	Statutory Required Contribution			Contribution as a % of Covered Payroll
City	200011	City Of Harvey	0.049648%	\$ 6,244	\$ 6,425	\$ (181)	\$ 537,115	1.20%	
City	200012	City Of Napoleon	0.006661%	838	2,031	(1,193)	72,060	2.82%	
City	200014	City Of Grand Forks	2.057776%	258,778	221,130	37,648	22,261,865	0.99%	
City	200015	City Of Killdeer	0.084895%	10,676	10,162	514	918,431	1.11%	
City	200016	City Of Ellendale	0.037379%	4,701	4,018	683	404,377	0.99%	
City	200017	City of Wishek	0.021000%	2,641	2,590	51	227,190	1.14%	
City	200018	City Of Granville	0.001669%	210	592	(382)	18,061	3.28%	
City	200019	City Of Linton	0.022329%	2,808	2,754	54	241,564	1.14%	
City	200020	City Of Finley	0.008202%	1,031	794	237	88,733	0.89%	
City	200021	City Of Wilton	0.012886%	1,620	1,721	(101)	139,410	1.23%	
City	200022	City Of Ray	0.018983%	2,387	2,341	46	205,367	1.14%	
City	200025	City Of Medora	0.025137%	3,161	3,439	(278)	271,940	1.26%	
City	200026	City of Velva	0.015103%	1,899	2,160	(261)	163,395	1.32%	
City	200027	City of Mandan	0.166155%	20,895	19,771	1,124	1,797,528	1.10%	
City	200028	City Of Thompson	0.015726%	1,978	1,822	156	170,130	1.07%	
City	200029	City Of Williston	1.481912%	186,360	195,651	(9,291)	16,031,928	1.22%	
City	200030	City Of Bowman	0.071689%	9,015	9,034	(19)	775,559	1.16%	
City	200031	City Of Tioga	0.074978%	9,429	10,452	(1,023)	811,141	1.29%	
City	200033	City Of Rhame	0.004490%	565	433	132	48,571	0.89%	
City	200035	City Of Fargo	2.753670%	346,291	334,824	11,467	29,790,331	1.12%	
City	200036	City Of Jamestown	0.477466%	60,044	59,172	872	5,165,421	1.15%	
City	200037	City Of Beach	0.018706%	2,352	2,319	33	202,365	1.15%	
City	200038	City Of Glenburn	0.005478%	689	676	13	59,261	1.14%	
City	200040	City Of Kulm	0.006913%	869	1,476	(607)	74,790	1.97%	
City	200041	City Of Harwood	0.012949%	1,628	1,360	268	140,093	0.97%	
City	200045	City Of Mapleton	0.013546%	1,703	1,483	220	146,544	1.01%	
City	200046	City Of Wahpeton	0.199387%	25,074	26,875	(1,801)	2,157,055	1.25%	
City	200049	City Of Elgin	0.005764%	725	714	11	62,352	1.15%	
City	200050	City Of Rugby	0.053590%	6,739	7,994	(1,255)	579,756	1.38%	
City	200051	City Of New Salem	0.011171%	1,405	1,224	181	120,851	1.01%	
City	200052	City Of Walhalla	0.024481%	3,079	2,943	136	264,847	1.11%	
City	200053	City Of Gwinner	0.013940%	1,753	1,808	(55)	150,812	1.20%	
City	200054	City Of Kenmare	0.027166%	3,416	3,017	399	293,892	1.03%	
City	200055	City Of Watford City	0.321221%	40,396	38,009	2,387	3,475,104	1.09%	
City	200057	City Of Cooperstown	0.016209%	2,038	1,996	42	175,361	1.14%	
City	200058	City Of New England	0.009319%	1,172	1,148	24	100,819	1.14%	
City	200059	City Of Carrington	0.062157%	7,817	8,990	(1,173)	672,438	1.34%	
City	200060	City Of Mott	0.010679%	1,343	1,121	222	115,525	0.97%	
City	200061	City Of Larimore	0.009705%	1,220	1,519	(299)	104,993	1.45%	
City	200062	City Of Sherwood	0.002956%	372	394	(22)	31,974	1.23%	
City	200063	City Of Lamoure	0.016885%	2,123	2,076	47	182,670	1.14%	
City	200064	City Of Michigan	0.004956%	623	611	12	53,616	1.14%	
City	200065	City Of Park River	0.041483%	5,217	5,074	143	448,778	1.13%	
City	200067	City Of Hatton	0.005784%	727	985	(258)	62,574	1.57%	
City	200069	City Of Northwood	0.025213%	3,171	3,247	(76)	272,766	1.19%	
City	200070	City Of Powers Lake	0.013684%	1,721	1,339	382	148,044	0.90%	
City	200072	City Of Towner	0.005674%	714	1,206	(492)	61,385	1.96%	
City	200073	City Of Pembina	0.008495%	1,068	1,069	(1)	91,905	1.16%	
City	200075	City Of Underwood	0.007855%	988	965	23	84,978	1.14%	
City	200076	City Of New Leipzig	0.002410%	303	295	8	26,076	1.13%	
City	200077	City Of Stanley	0.063839%	8,028	9,837	(1,809)	690,633	1.42%	
City	200080	City Of Crosby	0.017517%	2,203	2,257	(54)	189,509	1.19%	
City	200083	City Of Grafton	0.140567%	17,677	17,813	(136)	1,520,716	1.17%	
City	200084	City Of Emerado	0.006720%	845	829	16	72,696	1.14%	
City	200085	City Of Lincoln	0.043856%	5,515	5,182	333	474,447	1.09%	
City	200086	City Of Minto	0.007644%	961	943	18	82,692	1.14%	
City	200087	City Of Ashley	0.011237%	1,413	1,351	62	121,570	1.11%	
City	200088	City Of Neche	0.003771%	474	485	(11)	40,800	1.19%	
City	200089	City Of Surrey	0.040598%	5,105	5,264	(159)	439,211	1.20%	
City	200090	City Of Hankinson	0.019241%	2,420	2,560	(140)	208,154	1.23%	
City	200091	City Of New Rockford	0.018617%	2,341	2,296	45	201,411	1.14%	

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Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
City	200094	City Of West Fargo	0.706287%	\$ 88,820	\$ 86,124	\$ 2,696	\$ 7,640,904	1.13%
City	200097	City Of Devils Lake	0.156007%	19,619	20,264	(645)	1,687,743	1.20%
City	200098	City Of Oakes	0.053780%	6,763	7,533	(770)	581,811	1.29%
City	200100	City Of Mohall	0.013444%	1,691	1,652	39	145,446	1.14%
City	200101	City Of Lidgerwood	0.006441%	810	794	16	69,684	1.14%
City	200102	City Of Mcclusky	0.003246%	408	399	9	35,120	1.14%
City	200103	City Of Burlington	0.026892%	3,382	3,317	65	290,925	1.14%
City	200104	City Of Lisbon	0.041017%	5,158	4,578	580	443,743	1.03%
City	200110	City Of Halliday	0.011186%	1,407	1,380	27	121,019	1.14%
City	200111	City Of Maddock	0.012235%	1,539	1,504	35	132,367	1.14%
City	200114	City Of Regent	0.005841%	735	839	(104)	63,186	1.33%
City	200115	City Of Lakota	0.019015%	2,391	2,533	(142)	205,708	1.23%
City	200117	City Of Alexander	0.007662%	964	1,616	(652)	82,893	1.95%
City	200118	City Of Berthold	0.008054%	1,013	992	21	87,127	1.14%
City	200119	City Of Carson	0.006566%	826	807	19	71,034	1.14%
City	200120	City Of Dodge	0.003165%	398	425	(27)	34,245	1.24%
County	300001	Adams County	0.109601%	13,783	13,978	(195)	1,185,707	1.18%
County	300002	Barnes County	0.363438%	45,705	46,089	(384)	3,931,825	1.17%
County	300003	Benson County	0.184335%	23,181	22,154	1,027	1,994,215	1.11%
County	300004	Billings County	0.250773%	31,536	30,568	968	2,712,967	1.13%
County	300005	Bottineau County	0.294106%	36,986	37,008	(22)	3,181,754	1.16%
County	300006	Bowman County	0.162401%	20,423	20,295	128	1,756,922	1.16%
County	300007	Burke County	0.146703%	18,449	18,432	17	1,587,088	1.16%
County	300008	Burleigh County	1.464419%	184,160	193,776	(9,616)	15,842,687	1.22%
County	300009	Cass County	2.173078%	273,278	267,450	5,828	23,509,251	1.14%
County	300010	Cavalier County	0.186301%	23,429	23,122	307	2,015,477	1.15%
County	300011	Dickey County	0.162693%	20,460	21,403	(943)	1,760,080	1.22%
County	300012	Divide County	0.237822%	29,908	31,187	(1,279)	2,572,859	1.21%
County	300013	Dunn County	0.445456%	56,019	55,547	472	4,819,128	1.15%
County	300014	Eddy County	0.083118%	10,453	10,475	(22)	899,207	1.16%
County	300015	Emmons County	0.128171%	16,118	15,237	881	1,386,606	1.10%
County	300016	Foster County	0.107742%	13,549	15,205	(1,656)	1,165,598	1.30%
County	300018	Grand Forks County	1.398241%	175,838	188,856	(13,018)	15,126,744	1.25%
County	300019	Grant County	0.105582%	13,278	13,095	183	1,142,228	1.15%
County	300020	Griggs County	0.083888%	10,549	10,726	(177)	907,537	1.18%
County	300021	Hettinger County	0.107711%	13,545	13,525	20	1,165,262	1.16%
County	300023	Lamoure County	0.161040%	20,252	19,852	400	1,742,201	1.14%
County	300024	Logan County	0.070475%	8,863	8,564	299	762,428	1.12%
County	300025	Mchenry County	0.127588%	16,045	17,728	(1,683)	1,380,298	1.28%
County	300026	Mcintosh County	0.100116%	12,590	12,310	280	1,083,094	1.14%
County	300027	Mckenzie County	1.143589%	143,813	121,429	22,384	12,371,819	0.98%
County	300028	McLean County	0.464840%	58,457	57,800	657	5,028,834	1.15%
County	300029	Mercer County	0.326557%	41,067	43,818	(2,751)	3,532,831	1.24%
County	300030	Morton County	0.709244%	89,192	84,784	4,408	7,672,889	1.10%
County	300031	Mountrail County	0.593137%	74,591	71,251	3,340	6,416,796	1.11%
County	300032	Nelson County	0.138243%	17,385	16,847	538	1,495,567	1.13%
County	300033	Oliver County	0.068974%	8,674	8,908	(234)	746,193	1.19%
County	300034	Pembina County	0.267442%	33,633	34,353	(720)	2,893,300	1.19%
County	300035	Pierce County	0.213176%	26,808	27,449	(641)	2,306,229	1.19%
County	300036	Ramsey County	0.317547%	39,934	36,839	3,095	3,435,357	1.07%
County	300037	Ransom County	0.141976%	17,854	17,997	(143)	1,535,953	1.17%
County	300038	Renville County	0.121718%	15,307	14,798	509	1,316,790	1.12%
County	300039	Richland County	0.530687%	66,737	64,835	1,902	5,741,187	1.13%
County	300040	Rolette County	0.268190%	33,727	33,492	235	2,901,392	1.15%
County	300042	Sheridan County	0.055741%	7,010	7,038	(28)	603,025	1.17%
County	300044	Slope County	0.056212%	7,069	6,886	183	608,129	1.13%
County	300045	Stark County	0.674730%	84,852	86,572	(1,720)	7,299,507	1.19%
County	300046	Steele County	0.089097%	11,205	11,165	40	963,888	1.16%
County	300047	Stutsman County	0.592518%	74,513	74,116	397	6,410,102	1.16%
County	300048	Towner County	0.101374%	12,748	12,431	317	1,096,705	1.13%
County	300049	Traill County	0.274015%	34,459	32,760	1,699	2,964,411	1.11%

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Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
County	300050	Walsh County	0.310925%	\$ 39,101	\$ 39,730	\$ (629)	\$ 3,363,712	1.18%
County	300051	Ward County	1.246814%	156,795	164,232	(7,437)	13,488,543	1.22%
County	300052	Wells County	0.142644%	17,938	19,182	(1,244)	1,543,178	1.24%
County	300053	Williams County	1.342069%	168,774	188,654	(19,880)	14,519,049	1.30%
School District	400002	Mcclusky Public Schools	0.012964%	1,630	1,613	17	140,249	1.15%
School District	400003	Lake Region Special Education Unit	0.054715%	6,881	6,748	133	591,929	1.14%
School District	400004	Lidgerwood Public School	0.030326%	3,814	3,910	(96)	328,079	1.19%
School District	400006	Halliday Public School	0.004294%	540	793	(253)	46,455	1.71%
School District	400007	Oliver-Mercer Special Education Unit	0.031536%	3,966	4,434	(468)	341,165	1.30%
School District	400008	Underwood School District #8	0.029016%	3,649	3,332	317	313,907	1.06%
School District	400010	New Town Public School District	0.161050%	20,253	18,203	2,050	1,742,309	1.04%
School District	400011	Bottineau Public School	0.131265%	16,507	13,942	2,565	1,420,084	0.98%
School District	400012	Peace Garden Special Services	0.032975%	4,147	4,028	119	356,741	1.13%
School District	400014	Beulah Public School #27	0.092571%	11,641	11,517	124	1,001,474	1.15%
School District	400016	St John School District #3	0.072235%	9,084	8,757	327	781,471	1.12%
School District	400017	Ellendale Public School District #40	0.042619%	5,360	5,130	230	461,068	1.11%
School District	400018	Rural Cass Special Education Unit	0.020112%	2,529	2,163	366	217,585	0.99%
School District	400019	Fargo Public Schools	2.068710%	260,153	259,119	1,034	22,380,148	1.16%
School District	400020	Surrey Schools	0.057860%	7,276	6,501	775	625,953	1.04%
School District	400021	Jamestown Public School District #1	0.292428%	36,775	38,553	(1,778)	3,163,605	1.22%
School District	400023	Warwick Public School	0.039659%	4,987	5,294	(307)	429,049	1.23%
School District	400024	Souris Valley Special Services	0.032287%	4,060	6,152	(2,092)	349,298	1.76%
School District	400025	Rugby Public School District #5	0.063113%	7,937	7,617	320	682,780	1.12%
School District	400026	Billings County School District	0.036929%	4,644	4,678	(34)	399,509	1.17%
School District	400027	Belcourt School District #7	0.484653%	60,948	53,587	7,361	5,243,170	1.02%
School District	400028	West Fargo Public School #6	1.556979%	195,800	196,029	(229)	16,844,034	1.16%
School District	400029	Minot Public School District #1	1.574009%	197,942	184,761	13,181	17,028,272	1.09%
School District	400030	Belfield Public School #13	0.034847%	4,382	4,238	144	376,987	1.12%
School District	400031	Minto Public School District #20	0.035720%	4,492	4,577	(85)	386,431	1.18%
School District	400033	Harvey Public School Dist #38	0.063341%	7,966	7,768	198	685,250	1.13%
School District	400034	Oakes Public Schools	0.058982%	7,417	7,153	264	638,093	1.12%
School District	400035	Larimore Public School District #44	0.055135%	6,934	6,885	49	596,468	1.15%
School District	400036	Hazen Public School District #3	0.057263%	7,201	8,119	(918)	619,498	1.31%
School District	400038	Park River Area School District	0.053311%	6,704	6,685	19	576,741	1.16%
School District	400039	Hillsboro Public School	0.053687%	6,751	7,079	(328)	580,809	1.22%
School District	400040	Lisbon Public School	0.060108%	7,559	7,615	(56)	650,275	1.17%
School District	400042	Northern Cass School District #97	0.051824%	6,517	7,576	(1,059)	560,650	1.35%
School District	400043	Mandaree Public School #36	0.039316%	4,944	5,561	(617)	425,336	1.31%
School District	400044	Thompson Public School	0.034554%	4,345	4,290	55	373,822	1.15%
School District	400045	Northern Plains Special Ed Unit	0.011497%	1,446	665	781	124,378	0.53%
School District	400046	Bowman County School District #1	0.066288%	8,336	7,968	368	717,135	1.11%
School District	400047	Apple Creek Elementary School	0.003202%	403	734	(331)	34,643	2.12%
School District	400048	Burke Central School	0.017091%	2,149	2,025	124	184,896	1.10%
School District	400049	Washburn Public School	0.038820%	4,882	4,507	375	419,969	1.07%
School District	400050	Enderlin Area School District #24	0.051161%	6,434	6,255	179	553,483	1.13%
School District	400051	Midkota School	0.016856%	2,120	2,065	55	182,356	1.13%
School District	400052	Velva Public School	0.037635%	4,733	4,662	71	407,155	1.15%
School District	400053	Sheyenne Valley Special Education Unit	0.052784%	6,638	6,828	(190)	571,039	1.20%
School District	400054	Center Stanton Public School	0.024324%	3,059	2,811	248	263,152	1.07%
School District	400055	Burleigh County Special Education Unit	0.004739%	596	584	12	51,265	1.14%
School District	400056	New Rockford Sheyenne Public School	0.026732%	3,362	3,465	(103)	289,203	1.20%
School District	400057	James River Multidistrict Special Education Unit	0.041549%	5,225	5,603	(378)	449,489	1.25%
School District	400058	Newburg United Public School	0.021396%	2,691	2,760	(69)	231,470	1.19%
School District	400059	Napoleon Public School District #2	0.027817%	3,498	3,878	(380)	300,938	1.29%
School District	400060	Yellowstone School District # 14	0.017300%	2,176	2,341	(165)	187,157	1.25%
School District	400061	Cavalier Public Schools	0.040992%	5,155	5,452	(297)	443,467	1.23%
School District	400062	Richland School District # 44	0.035027%	4,405	4,329	76	378,939	1.14%
School District	400063	Fort Totten School District # 30	0.042096%	5,294	4,699	595	455,416	1.03%
School District	400064	Bismarck Public Schools	2.282409%	287,027	287,812	(785)	24,692,032	1.17%
School District	400065	Solen Public School Dist #3	0.042640%	5,362	6,291	(929)	461,302	1.36%
School District	400068	Lakota Public School District # 66	0.030341%	3,816	3,976	(160)	328,245	1.21%

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Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400069	Stanley Community Public School District # 2	0.130850%	\$ 16,455	\$ 19,696	\$ (3,241)	\$ 1,415,591	1.39%
School District	400070	Mandan Public School District #1	0.704424%	88,586	91,149	(2,563)	7,620,748	1.20%
School District	400072	Killdeer Public School #16	0.056582%	7,116	7,172	(56)	612,130	1.17%
School District	400073	Glenburn School District	0.042314%	5,321	5,257	64	457,775	1.15%
School District	400074	New Public School #8	0.066844%	8,406	9,215	(809)	723,141	1.27%
School District	400075	Williston Public School #1	0.651902%	81,981	80,395	1,586	7,052,545	1.14%
School District	400076	Valley City Public School	0.101928%	12,818	12,736	82	1,102,702	1.15%
School District	400077	Dickinson Public Schools	0.516684%	64,976	62,124	2,852	5,589,699	1.11%
School District	400078	Drayton Public School #19	0.023127%	2,908	2,898	10	250,192	1.16%
School District	400079	Mohall Lansford Sherwood School	0.035750%	4,496	4,851	(355)	386,754	1.25%
School District	400080	Westhope Public School #17	0.025869%	3,253	2,945	308	279,861	1.05%
School District	400081	Kindred Public School District #2	0.038882%	4,890	5,423	(533)	420,638	1.29%
School District	400082	Grafton Public School District #3	0.153090%	19,252	18,040	1,212	1,656,188	1.09%
School District	400083	Wilton Public School District	0.025213%	3,171	3,115	56	272,769	1.14%
School District	400084	Sheyenne Valley Career And Tech Center	0.009816%	1,234	1,211	23	106,191	1.14%
School District	400085	White Shield School Dist #85	0.103698%	13,041	12,372	669	1,121,844	1.10%
School District	400086	Tgu School District #60	0.171197%	21,529	21,496	33	1,852,080	1.16%
School District	400087	Turtle Lake Mercer School District #72	0.035097%	4,414	4,772	(358)	379,694	1.26%
School District	400088	Lamoure School District #8	0.039836%	5,010	5,733	(723)	430,958	1.33%
School District	400089	Divide County School Dist #1	0.059626%	7,498	7,314	184	645,060	1.13%
School District	400090	Mott/Regent School Dist #1	0.037212%	4,680	4,754	(74)	402,572	1.18%
School District	400091	United Public School District # 7	0.102702%	12,915	12,806	109	1,111,076	1.15%
School District	400092	Kulm Public School District #7	0.031609%	3,975	3,889	86	341,957	1.14%
School District	400093	Midway Public School District #128	0.046858%	5,893	6,977	(1,084)	506,933	1.38%
School District	400094	Dunseith School District #1	0.148544%	18,680	17,931	749	1,607,015	1.12%
School District	400095	Carrington School District #49	0.041320%	5,196	5,182	14	447,015	1.16%
School District	400096	Glen Ullin Public School #48	0.026927%	3,386	3,350	36	291,304	1.15%
School District	400099	Manvel Public School	0.019446%	2,445	2,286	159	210,380	1.09%
School District	400100	Maple Valley School District	0.028933%	3,639	3,984	(345)	313,010	1.27%
School District	400101	North Border School District # 100	0.059710%	7,509	7,164	345	645,968	1.11%
School District	400102	Mckenzie Cty Public School #1	0.210221%	26,437	28,444	(2,007)	2,274,255	1.25%
School District	400103	Devils Lake Public School	0.288661%	36,301	36,098	203	3,122,854	1.16%
School District	400104	Mt Pleasant School Dist #4	0.035906%	4,515	4,345	170	388,451	1.12%
School District	400105	Central Cass Public School District #7	0.092835%	11,675	11,438	237	1,004,329	1.14%
School District	400106	Milnor Public School District #2	0.036822%	4,631	4,323	308	398,356	1.09%
School District	400107	Mapleton Public School	0.010757%	1,353	1,541	(188)	116,378	1.32%
School District	400108	Linton Public School District #36	0.047612%	5,988	6,271	(283)	515,087	1.22%
School District	400109	Tioga Public School District #15	0.070333%	8,845	9,557	(712)	760,890	1.26%
School District	400114	Zeeland Public Schools	0.007054%	887	870	17	76,312	1.14%
School District	400117	Garrison Public School District #51	0.055840%	7,022	7,369	(347)	604,099	1.22%
School District	400118	Kenmare Public School District #28	0.048435%	6,091	5,730	361	523,988	1.09%
School District	400119	Lewis & Clark Public Schools	0.037604%	4,729	6,145	(1,416)	406,820	1.51%
School District	400120	Sw Special Education Unit	0.009501%	1,195	1,492	(297)	102,791	1.45%
School District	400121	North Valley Career & Technology Center	0.017213%	2,165	2,075	90	186,217	1.11%
School District	400122	Dakota Prairie Public School	0.055439%	6,972	7,318	(346)	599,758	1.22%
School District	400123	Beach Public School District #3	0.075913%	9,547	10,254	(707)	821,257	1.25%
School District	400124	Rolette Public School	0.025675%	3,229	2,688	541	277,760	0.97%
School District	400125	Drake Public School District	0.019727%	2,481	2,561	(80)	213,415	1.20%
School District	400137	New Salem Almont School District #49	0.047456%	5,968	5,623	345	513,403	1.10%
School District	400138	Max Public School	0.032770%	4,121	4,043	78	354,517	1.14%
School District	400139	East Central Special Education Unit	0.041777%	5,254	4,601	653	451,962	1.02%
School District	400140	North Sargent School District #3	0.036077%	4,537	4,574	(37)	390,298	1.17%
School District	400141	Wahpeton Public School District 37	0.136950%	17,222	17,754	(532)	1,481,586	1.20%
School District	400142	Medina Public School District #3	0.019818%	2,492	2,378	114	214,401	1.11%
School District	400143	Pingree-Buchanan School District	0.025415%	3,196	3,088	108	274,954	1.12%
School District	400144	West River Student Services	0.011831%	1,488	1,728	(240)	127,989	1.35%
School District	400145	Leeds Public School District 6	0.015261%	1,919	2,047	(128)	165,102	1.24%
School District	400147	Sawyer Public School	0.017268%	2,172	2,372	(200)	186,809	1.27%
School District	400148	Wilmar Multidistrict Special Education Unit	0.073133%	9,197	8,834	363	791,181	1.12%
School District	400149	Great Northwest Education Cooperative	0.015922%	2,002	2,046	(44)	172,246	1.19%
School District	400150	Anamoose Public School District #14	0.014831%	1,865	1,730	135	160,443	1.08%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedules of Contributions by Employer Type

Fiscal Year Ended June 30, 2017* (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400151	South Prairie School District #70	0.059286%	\$ 7,456	\$ 7,093	\$ 363	\$ 641,382	1.11%
School District	400152	South East Education Cooperative	0.041033%	5,160	5,846	(686)	443,914	1.32%
School District	400153	South Heart Public School District #9	0.025971%	3,266	3,070	196	280,968	1.09%
Political Subdivision	500002	Cass County Water Resource District	0.022457%	2,824	2,974	(150)	242,952	1.22%
Political Subdivision	500003	Walsh County Water Resource District	0.004389%	552	620	(68)	47,478	1.31%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001457%	183	197	(14)	15,760	1.25%
Political Subdivision	500006	James River Soil Conservation District	0.005115%	643	628	15	55,334	1.13%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.014769%	1,857	1,717	140	159,776	1.07%
Political Subdivision	500008	Trails County Water Resource District	0.005050%	635	879	(244)	54,630	1.61%
Political Subdivision	500009	Grafton Park District	0.015008%	1,887	1,851	36	162,360	1.14%
Political Subdivision	500010	Cass County Soil Conservation District	0.019355%	2,434	2,387	47	209,391	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014606%	1,837	1,490	347	158,010	0.94%
Political Subdivision	500016	Greater Ramsey Water District	0.030978%	3,896	3,821	75	335,133	1.14%
Political Subdivision	500017	Carnegie Regional Library	0.005311%	668	670	(2)	57,459	1.17%
Political Subdivision	500018	Griggs County Public Library	0.004191%	527	458	69	45,340	1.01%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.044800%	5,634	4,832	802	484,665	1.00%
Political Subdivision	500022	Consolidated Waste Ltd	0.013512%	1,699	1,802	(103)	146,178	1.23%
Political Subdivision	500023	Walsh County Housing Authority	0.002756%	347	340	7	29,820	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.004587%	577	560	17	49,619	1.13%
Political Subdivision	500025	Bowman City Park Board	0.007743%	974	988	(14)	83,766	1.18%
Political Subdivision	500028	Williston Housing Authority	0.024547%	3,087	3,863	(776)	265,556	1.45%
Political Subdivision	500030	Minot Rural Fire Department	0.013808%	1,736	1,701	35	149,384	1.14%
Political Subdivision	500031	Central Plains Water District	0.016382%	2,060	2,015	45	177,227	1.14%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005167%	650	637	13	55,904	1.14%
Political Subdivision	500038	Jamestown Regional Airport	0.013132%	1,651	1,620	31	142,066	1.14%
Political Subdivision	500040	Fargo Park District	0.289336%	36,386	32,459	3,927	3,130,157	1.04%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.052073%	6,549	5,566	983	563,342	0.99%
Political Subdivision	500045	Dunseith Community Nursing Home	0.086241%	10,845	12,823	(1,978)	932,995	1.37%
Political Subdivision	500047	Mercer County Soil Conservation District	0.003351%	421	1,029	(608)	36,252	2.84%
Political Subdivision	500049	West Fargo Park District	0.100123%	12,591	11,958	633	1,083,177	1.10%
Political Subdivision	500053	Stutsman County Housing Authority	0.012781%	1,607	1,569	38	138,270	1.13%
Political Subdivision	500054	Grand Forks County Water Resource District	0.003360%	423	537	(114)	36,350	1.48%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008789%	1,105	1,084	21	95,078	1.14%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004320%	543	533	10	46,734	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.006869%	864	1,264	(400)	74,317	1.70%
Political Subdivision	500059	Trails Rural Water District	0.009829%	1,236	1,296	(60)	106,330	1.22%
Political Subdivision	500061	Ward County Water Resource District	0.003210%	404	396	8	34,730	1.14%
Political Subdivision	500063	Southwest Water Authority	0.269883%	33,939	33,152	787	2,919,708	1.14%
Political Subdivision	500068	Burleigh County Council On Aging	0.061500%	7,734	7,929	(195)	665,329	1.19%
Political Subdivision	500072	Watford City Park District	0.045774%	5,756	7,083	(1,327)	495,203	1.43%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009305%	1,170	1,188	(18)	100,664	1.18%
Political Subdivision	500081	Ramsey County Housing Authority	0.021774%	2,738	2,815	(77)	235,564	1.20%
Political Subdivision	500082	Grand Forks Public Library	0.055829%	7,021	6,659	362	603,983	1.10%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003129%	393	377	16	33,852	1.11%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.032098%	4,037	3,348	689	347,250	0.96%
Political Subdivision	500091	Ramsey County Water Resource District	0.002854%	359	352	7	30,880	1.14%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.030544%	3,841	3,767	74	330,435	1.14%
Political Subdivision	500108	North Dakota Firefighters Association	0.010882%	1,368	2,085	(717)	117,727	1.77%
Political Subdivision	500109	James River Valley Library System	0.028512%	3,586	3,789	(203)	308,456	1.23%
Political Subdivision	500110	Grand Forks Park District	0.156996%	19,743	20,001	(258)	1,698,443	1.18%
Political Subdivision	500111	McIntosh County Housing Authority	0.003512%	442	433	9	37,992	1.14%
School District	500113	Lonetree Special Education Unit	0.008097%	1,018	999	19	87,597	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.002943%	370	362	8	31,840	1.14%
Political Subdivision	500116	Western Area Water Supply Authority	0.090933%	11,435	11,875	(440)	983,750	1.21%
Political Subdivision	500118	Crosby Park District	0.007686%	967	2,460	(1,493)	83,147	2.96%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.011980%	1,507	1,098	409	129,606	0.85%
Political Subdivision	500121	Devils Lake Park Board	0.034527%	4,342	4,258	84	373,530	1.14%
Political Subdivision	500122	North Central Soil Conservation District	0.006422%	808	1,105	(297)	69,480	1.59%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005119%	644	631	13	55,384	1.14%
Political Subdivision	500125	Wahpeton Park Board	0.049289%	6,198	2,548	3,650	533,233	0.48%
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	7,499	(7,499)	-	NA
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	541	(541)	-	NA
Total			99.999994%	\$ 12,575,632	\$ 12,606,791	\$ (31,159)	\$ 1,081,841,006	1.17%

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.
The sum of the values by employer differ from the System totals due to rounding.

Schedule of OPEB Amounts by Employer*

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions								
															Proportionate Share	Total Employer Expense							
State of ND	010100	Governor's Office	0.108905%	\$ -	\$ 8,344	\$ -	13	\$ 8,357	\$ 2,101	\$ -	\$ 3,257	\$ -	\$ 5,358	\$ 10,384	\$ -	\$ 10,386							
State of ND	010800	Secretary Of State	0.146354%	-	11,213	-	-	11,213	2,823	-	4,377	438	7,638	13,954	(68)	13,886							
State	011000	Office Of Management & Budget	0.287583%	-	22,033	-	-	22,033	5,548	-	8,601	254	14,403	27,420	(40)	27,380							
State	011200	Information Technology Dept	2.185326%	-	167,427	-	-	167,427	42,159	-	65,358	1,226	108,743	208,365	(192)	208,173							
State	011700	State Auditor's Office	0.357399%	-	27,382	-	995	28,377	6,895	-	10,689	-	17,584	34,077	156	34,233							
State	011800	Central Services	0.125708%	-	9,631	-	-	9,631	2,425	-	3,760	331	6,516	11,986	(52)	11,934							
State of ND	012000	State Treasurer's Office	0.040773%	-	3,124	-	-	3,124	787	-	1,219	444	2,450	3,888	(70)	3,818							
State	012500	Attorney General's Office	1.364310%	-	104,525	-	6,346	110,871	26,320	-	40,803	-	67,123	130,084	993	131,077							
State of ND	012700	Tax Department	0.640031%	-	49,035	-	264	49,299	12,348	-	19,142	-	31,490	61,025	41	61,066							
State of ND	013000	Facility Management	0.185124%	-	14,183	-	218	14,401	3,571	-	5,537	-	9,108	17,651	34	17,685							
State of ND	014000	Office Of Administrative Hearings	0.039837%	-	3,052	-	-	3,052	769	-	1,191	84	2,044	3,798	(13)	3,785							
State	016000	Legislative Council	0.258502%	-	19,805	-	-	19,805	4,987	-	7,731	649	13,367	24,648	(102)	24,546							
State of ND	018000	ND Supreme Court	2.405476%	-	184,293	-	10,372	194,665	46,407	-	71,942	-	118,349	229,356	1,624	230,980							
State of ND	018800	Commission On Legal Counsel For Indigents	0.231787%	-	17,758	-	-	17,758	4,472	-	6,932	1,166	12,570	22,100	(183)	21,917							
State	019000	Retirement & Investment Office	0.147503%	-	11,301	-	-	11,301	2,846	-	4,411	270	7,527	14,064	(42)	14,022							
State	019200	ND Public Employees Retirement System	0.194378%	-	14,892	-	-	14,892	3,750	-	5,813	1,589	11,152	18,533	(249)	18,284							
State of ND	020100	Public Instruction	0.469855%	-	35,997	-	2,042	38,039	9,064	-	14,052	-	23,116	44,799	320	45,119							
State	020200	Education Standards & Practice	0.038775%	-	2,971	-	430	3,401	748	-	1,160	-	1,908	3,697	67	3,764							
State	021500	ND University System Office	0.077728%	-	5,955	-	-	5,955	1,500	-	2,325	685	4,510	7,411	(107)	7,304							
State of ND	022300	ND Youth Correctional Center	0.290640%	-	22,267	-	1,822	24,089	5,607	-	8,692	-	14,299	27,712	285	27,997							
State of ND	022400	Juvenile Services - DOCR	0.148550%	-	11,381	-	-	11,381	2,866	-	4,443	140	7,449	14,164	(22)	14,142							
State	022600	Land Department	0.188329%	-	14,429	-	-	14,429	3,633	-	5,632	63	9,328	17,957	(10)	17,947							
State	022700	Bismarck State College	0.396072%	-	30,345	-	2,172	32,517	7,641	-	11,846	-	19,487	37,764	340	38,104							
State	022800	Lake Region State College	0.158599%	-	12,151	-	825	12,976	3,060	-	4,743	-	7,803	15,122	129	15,251							
State	022900	Williston State College	0.108457%	-	8,309	-	393	8,702	2,092	-	3,244	-	5,336	10,341	61	10,402							
State	023000	University Of North Dakota	3.676813%	-	281,695	-	15,051	296,746	70,933	-	109,965	-	180,898	350,575	2,356	352,931							
State	023500	North Dakota State University	3.039297%	-	232,853	-	8,325	241,178	58,634	-	90,898	-	149,532	289,789	1,303	291,092							
State	023800	ND St College Of Science	0.502189%	-	38,475	-	2,949	41,424	9,688	-	15,019	-	24,707	47,882	462	48,344							
State	023900	Dickinson State University	0.228622%	-	17,516	-	909	18,425	4,411	-	6,838	-	11,249	21,799	142	21,941							
State	024000	Mayville State University	0.270962%	-	20,759	-	896	21,655	5,227	-	8,104	-	13,331	25,836	140	25,976							
State	024100	Minot State University	0.491390%	-	37,647	-	4,060	41,707	9,480	-	14,696	-	24,176	46,853	635	47,488							
State	024200	Valley City State University	0.167028%	-	12,797	-	1,143	13,940	3,222	-	4,995	-	8,217	15,926	179	16,105							
State of ND	025000	ND State Library	0.111137%	-	8,515	-	193	8,708	2,144	-	3,324	-	5,468	10,597	30	10,627							
State of ND	025200	SCHOOL FOR THE DEAF	0.119546%	-	9,159	-	-	9,159	2,306	-	3,575	35	5,916	11,398	(5)	11,393							
State of ND	025300	School For The Blind	0.067672%	-	5,185	-	126	5,311	1,306	-	2,024	-	3,330	6,452	20	6,472							
State	026100	ND Board Of Nursing	0.058254%	-	4,463	-	-	4,463	1,124	-	1,742	143	3,009	5,554	(22)	5,532							
State of ND	027000	Career & Technical Education	0.145819%	-	11,172	-	-	11,172	2,813	-	4,361	163	7,337	13,903	(26)	13,877							
State of ND	030100	ND Department Of Health	1.847491%	-	141,544	-	1,152	142,696	35,642	-	55,254	-	90,896	176,154	180	176,334							
State of ND	031000	Life Skills and Transition Center	1.182460%	-	90,593	-	6,242	96,835	22,812	-	35,365	-	58,177	112,745	977	113,722							
State of ND	031200	North Dakota State Hospital	1.634311%	-	125,211	-	7,716	132,927	31,529	-	48,878	-	80,407	155,827	1,208	157,035							
State of ND	031300	ND Veterans Home	0.459473%	-	35,202	-	-	35,202	8,864	-	13,742	1,185	23,791	43,810	(186)	43,624							
State of ND	031600	Indian Affairs Commission	0.019784%	-	1,516	-	255	1,771	382	-	592	-	974	1,886	40	1,926							
State of ND	032100	Veterans Affairs Department	0.034494%	-	2,643	-	435	3,078	665	-	1,032	-	1,697	3,289	68	3,357							
State of ND	032500	Department Of Human Services	6.411821%	-	491,235	-	12,235	503,470	123,697	-	191,762	-	315,459	611,351	1,915	613,266							
State of ND	036000	Protection & Advocacy Project	0.174156%	-	13,343	-	-	13,343	3,360	-	5,209	1,076	9,645	16,605	(169)	16,436							
State	038000	Job Service North Dakota	0.811997%	-	62,210	-	-	62,210	15,665	-	24,285	3,745	43,695	77,422	(586)	76,836							
State	040100	Insurance Department	0.241285%	-	18,486	-	-	18,486	4,655	-	7,216	156	12,027	23,006	(24)	22,982							
State of ND	040500	Industrial Commission	0.674007%	-	51,638	-	236	51,874	13,003	-	20,158	-	33,161	64,265	37	64,302							
State of ND	040600	ND Department Of Labor	0.077359%	-	5,927	-	-	5,927	1,492	-	2,314	898	4,704	7,376	(140)	7,236							
State of ND	040800	Public Service Commission	0.292423%	-	22,404	-	-	22,404	5,641	-	8,746	2,292	16,679	27,882	(359)	27,523							
State of ND	041200	Aeronautics Commission	0.038361%	-	2,939	-	-	2,939	740	-	1,147	80	1,967	3,658	(13)	3,645							
State of ND	041300	Department Of Financial Institutions	0.214297%	-	16,418	-	108	16,526	4,134	-	6,409	-	10,543	20,433	17	20,450							
State of ND	041400	ND Securities Department	0.058613%	-	4,491	-	-	4,491	1,131	-	1,753	642	3,526	5,589	(100)	5,489							
State	042600	State Board Of Law Examiners	0.029766%	-	2,280	-	-	2,280	574	-	890	2,296	3,760	2,838	(359)	2,479							
State	042700	ND State Board Of Cosmetology	0.006023%	-	461	-	-	461	116	-	180	16	312	574	(2)	572							
State	042800	ND State Plumbing Board	0.035263%	-	2,702	-	-	2,702	680	-	1,055	74	1,809	3,362	(12)	3,350							
State	047100	Bank Of North Dakota	1.044284%	-	80,007	-	-	80,007	20,146	-	31,232	8,084	59,462	99,570	(1,266)	98,304							
State	047200	Public Finance Authority	0.015591%	-	1,194	-	-	1,194	301	-	466	33	800	1,487	(5)	1,482							
State	047300	Housing Finance Agency	0.241038%	-	18,467	-	-	18,467	4,650	-	7,209	1,821	13,680	22,982	(285)	22,697							
State	047500	Mill & Elevator Association	0.707681%	-	54,218	-	12,006	66,224	13,653	-	21,165	-	34,818	67,476	1,879	69,355							
State	048500	Workforce Safety & Insurance	1.498855%	-	114,833	-	-	114,833	28,916	-	44,827	6,640	80,383	142,912	(1,040)	141,872							

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer*

(Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense	
Employer Type	Employer ID	Employer	Proportionate Share	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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions						
															Proportionate Share of Contributions	Total Employer Expense					
State of ND	050200	Field Services Division	0.678528%	\$ -	\$ -	\$ 51,985	\$ -	\$ -	\$ 51,985	\$ 13,090	\$ -	\$ 20,293	\$ 1,475	\$ 34,858	\$ 64,696	\$ (231)	\$ 64,465				
State of ND	050400	Highway Patrol	1.147175%	-	-	87,890	-	1,943	89,833	22,131	-	34,309	-	56,440	109,380	304	109,684				
State of ND	051700	Department Of Corrections Transitional Services	0.195687%	-	-	14,992	-	-	14,992	3,775	-	5,853	49	9,677	18,658	(8)	18,650				
State of ND	051800	James River Correctional Ctr	0.731146%	-	-	56,016	-	-	56,016	14,105	-	21,867	2,468	38,440	69,713	(386)	69,327				
State of ND	051900	State Penitentiary	0.998533%	-	-	76,502	-	-	76,502	19,264	-	29,864	1,485	50,613	95,208	(232)	94,976				
State	052000	Rough Rider Industries	0.122246%	-	-	9,366	-	455	9,821	2,358	-	3,656	-	6,014	11,656	71	11,727				
State of ND	053000	Department Of Corrections And Rehabilitation	0.639310%	-	-	48,980	-	-	48,980	12,334	-	19,120	2,643	34,097	60,957	(414)	60,543				
State of ND	054000	Adjutant General ND National Guard	1.105775%	-	-	84,718	-	-	84,718	21,333	-	33,071	4,740	59,144	105,433	(742)	104,691				
State of ND	060100	Department Of Commerce	0.414770%	-	-	31,777	-	-	31,777	8,002	-	12,405	1,243	21,650	39,547	(195)	39,352				
State of ND	060200	Dept Of Agriculture	0.358117%	-	-	27,437	-	-	27,437	6,909	-	10,710	257	17,876	34,146	(40)	34,106				
State of ND	060700	Milk Marketing Board	0.018916%	-	-	1,449	-	-	1,449	365	-	566	40	971	1,804	(6)	1,798				
State of ND	060800	ND Oilseed Council	0.002653%	-	-	203	-	-	203	51	-	79	6	136	253	(1)	252				
State	061100	ND Soybean Council	0.039707%	-	-	3,042	-	-	3,042	766	-	1,188	83	2,037	3,786	(13)	3,773				
State of ND	061400	ND Corn Utilization Council	0.019333%	-	-	1,481	-	-	1,481	373	-	578	36	987	1,843	(6)	1,837				
State of ND	061600	State Seed Department	0.129793%	-	-	9,944	-	184	10,128	2,504	-	3,882	-	6,386	12,375	29	12,404				
State	062400	Beef Commission	0.016004%	-	-	1,226	-	-	1,226	309	-	479	34	822	1,526	(5)	1,521				
State of ND	062500	ND Wheat Commission	0.040477%	-	-	3,101	-	-	3,101	781	-	1,211	85	2,077	3,859	(13)	3,846				
State of ND	062600	ND Barley Council	0.011878%	-	-	910	-	-	910	229	-	355	25	609	1,133	(4)	1,129				
State	066500	State Fair Association	0.098052%	-	-	7,512	-	-	7,512	1,892	-	2,933	54	4,879	9,349	(9)	9,340				
State of ND	070000	Racing Commission	0.012321%	-	-	944	-	-	944	238	-	348	25	631	1,175	(4)	1,171				
State of ND	070100	Historical Society	0.383047%	-	-	29,347	-	-	29,347	7,390	-	11,456	1,971	20,817	36,523	(308)	36,215				
State of ND	070900	ND Council On The Arts	0.029851%	-	-	2,287	-	-	2,287	576	-	893	62	1,531	2,846	(10)	2,836				
State of ND	072000	Game & Fish Department	0.952562%	-	-	72,980	-	-	72,980	18,377	-	28,489	1,439	48,305	90,824	(225)	90,599				
State of ND	075000	Parks & Recreation Department	0.334595%	-	-	25,635	-	-	25,635	6,455	-	10,007	202	16,664	31,903	(32)	31,871				
State of ND	077000	Water Commission	0.562696%	-	-	43,110	-	2,354	45,464	10,856	-	16,829	-	27,685	53,652	368	54,020				
State	080100	Department Of Transportation	5.637400%	-	-	431,904	-	12,117	444,021	108,757	-	168,601	-	277,358	537,512	1,897	539,409				
State	090000	ND State Board Of Accountancy	0.025872%	-	-	1,982	-	-	1,982	499	-	774	54	1,327	2,467	(8)	2,459				
State	090100	Board Of Medical Examiners	0.025698%	-	-	1,969	-	615	2,584	496	-	769	-	1,265	2,450	96	2,546				
State	090200	Board Of Pharmacy	0.020863%	-	-	1,598	-	-	1,598	402	-	624	44	1,070	1,989	(7)	1,982				
State	090600	Real Estate Commission	0.008597%	-	-	659	-	325	984	166	-	257	-	423	820	51	871				
State	090900	Electrical Board	0.146246%	-	-	11,204	-	-	11,204	2,821	-	4,374	231	7,426	13,944	(36)	13,908				
State	095501	ND System Information Technology Services	0.193957%	-	-	14,860	-	-	14,860	3,742	-	5,801	578	10,121	18,493	(91)	18,402				
District Health Unit	100002	McIntosh District Health Unit	0.006109%	-	-	468	-	-	468	118	-	183	12	313	582	(2)	580				
District Health Unit	100003	Wells County Dist Health Unit	0.018937%	-	-	1,451	-	-	1,451	365	-	566	482	1,413	1,806	(76)	1,730				
District Health Unit	100004	Central Valley Health Unit	0.107224%	-	-	8,215	-	-	8,215	2,069	-	3,207	1,498	6,774	10,224	(235)	9,989				
District Health Unit	100005	Dickey County Health District	0.017728%	-	-	1,358	-	-	1,358	342	-	530	37	909	1,690	(6)	1,684				
District Health Unit	100006	Emmons County Public Health	0.015911%	-	-	1,219	-	-	1,219	307	-	476	10	793	1,517	(2)	1,515				
District Health Unit	100007	Rolette County Public Health	0.038859%	-	-	2,977	-	-	2,977	750	-	1,162	213	2,125	3,705	(33)	3,672				
District Health Unit	100008	Towner County Public Health Unit	0.007503%	-	-	575	-	-	575	145	-	224	131	500	715	(21)	694				
District Health Unit	100009	Nelson-Griggs District Health Unit	0.012990%	-	-	995	-	-	995	251	-	389	33	673	1,239	(5)	1,234				
District Health Unit	100010	First District Health Unit	0.212096%	-	-	16,250	-	-	16,250	4,092	-	6,343	812	11,247	20,223	(127)	20,096				
District Health Unit	100011	Lake Region District Health Unit	0.072554%	-	-	5,559	-	-	5,559	1,400	-	2,170	28	3,598	6,918	(4)	6,914				
District Health Unit	100012	Garrison Diversion Conservancy District	0.165156%	-	-	12,653	-	-	12,653	3,186	-	4,939	595	8,720	15,747	(93)	15,654				
District Health Unit	100013	Upper Missouri Health Unit	0.092949%	-	-	7,121	-	-	7,121	1,793	-	2,780	175	4,748	8,862	(27)	8,835				
District Health Unit	100014	Kidder County District Health Unit	0.003907%	-	-	299	-	99	398	75	-	117	-	192	373	15	388				
District Health Unit	100015	Southwestern District Health Unit	0.117831%	-	-	9,028	-	-	9,028	2,273	-	3,524	219	6,016	11,235	(34)	11,201				
District Health Unit	100017	City-County Health District	0.049716%	-	-	3,809	-	527	4,336	959	-	1,487	-	2,446	4,740	83	4,823				
District Health Unit	100018	Sargent County District Health Unit	0.009589%	-	-	735	-	-	735	185	-	287	56	528	914	(9)	905				
District Health Unit	100019	Trail District Health Unit	0.015228%	-	-	1,167	-	-	1,167	294	-	455	35	784	1,452	(6)	1,446				
District Health Unit	100021	Cavalier County Health Dist	0.010858%	-	-	832	-	-	832	209	-	325	22	556	1,035	(4)	1,031				
District Health Unit	100022	Walsh County Health District	0.023419%	-	-	1,794	-	601	2,395	452	-	700	-	1,152	2,233	94	2,327				
District Health Unit	100023	Custer Health Unit	0.127974%	-	-	9,805	-	-	9,805	2,469	-	3,827	249	6,545	12,202	(39)	12,163				
Political Subdivision	100024	Southeast Water Users District	0.044568%	-	-	3,415	-	-	3,415	860	-	1,333	3,658	5,851	4,249	(573)	3,676				
City	200002	City Of McVie	0.010571%	-	-	810	-	191	1,001	204	-	316	-	520	1,008	30	1,038				
City	200003	City Of Drayton	0.024530%	-	-	1,879	-	60	1,939	473	-	734	-	1,207	2,339	9	2,348				
City	200004	City Of Fessenden	0.003934%	-	-	301	-	-	301	76	-	118	9	203	375	(1)	374				
City	200005	City Of Westhope	0.015311%	-	-	1,173	-	-	1,173	295	-	458	22	775	1,460	(4)	1,456				
City	200006	City Of Belfield	0.044118%	-	-	3,380	-	-	3,380	851	-	1,319	178	2,348	4,207	(28)	4,179				
City	200008	City Of Rolla	0.032249%	-	-	2,471	-	548	3,019	622	-	964	-	1,586	3,075	86	3,161				
City	200009	City Of New Town	0.083989%	-	-	6,435	-	1,130	7,565	1,620	-	2,512	-	4,132	8,008	177	8,185				
City	200010	City Of Cavalier	0.052170%	-	-	3,997	-	579	4,576	1,006	-	1,560	-	2,566	4,974	91	5,065				

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer*

(Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and 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 Expense							
City	200011	City Of Harvey	0.049648%	\$ -	\$ 3,804	\$ -	\$ 157	\$ 3,961	\$ 958	\$ -	\$ 1,485	\$ -	\$ 2,443	\$ 4,734	\$ 24	\$ 4,758							
City	200012	City Of Napoleon	0.006661%	-	510	-	1,032	1,542	129	-	199	-	328	635	161	796							
City	200014	City Of Grand Forks	2.057776%	-	157,654	-	-	157,654	39,699	-	61,543	32,552	133,794	196,204	(5,096)	191,108							
City	200015	City Of Killdeer	0.084895%	-	6,504	-	-	6,504	1,638	-	2,539	444	4,621	8,095	(70)	8,025							
City	200016	City Of Ellendale	0.037379%	-	2,864	-	-	2,864	721	-	1,118	591	2,430	3,564	(92)	3,472							
City	200017	City of Wishek	0.021000%	-	1,609	-	-	1,609	405	-	628	44	1,077	2,002	(7)	1,995							
City	200018	City Of Granville	0.001669%	-	128	-	330	458	32	-	50	-	82	159	52	211							
City	200019	City Of Linton	0.022329%	-	1,711	-	-	1,711	431	-	668	47	1,146	2,129	(7)	2,122							
City	200020	City Of Finley	0.008202%	-	628	-	-	628	158	-	245	205	608	782	(32)	750							
City	200021	City Of Wilton	0.012886%	-	987	-	87	1,074	249	-	385	-	634	1,229	14	1,243							
City	200022	City Of Ray	0.018983%	-	1,454	-	-	1,454	366	-	568	40	974	1,810	(6)	1,804							
City	200025	City Of Medora	0.025137%	-	1,926	-	240	2,166	485	-	752	-	1,237	2,397	38	2,435							
City	200026	City Of Velva	0.015103%	-	1,157	-	226	1,383	291	-	452	-	743	1,440	35	1,475							
City	200027	City Of Mandan	0.166155%	-	12,730	-	-	12,730	3,205	-	4,969	972	9,146	15,842	(152)	15,690							
City	200028	City Of Thompson	0.015726%	-	1,205	-	-	1,205	303	-	470	135	908	1,499	(21)	1,478							
City	200029	City Of Williston	1.481912%	-	113,535	-	8,033	121,568	28,589	-	44,320	-	72,909	141,297	1,258	142,555							
City	200030	City Of Bowman	0.071689%	-	5,492	-	16	5,508	1,383	-	2,144	-	3,527	6,835	3	6,838							
City	200031	City Of Tioga	0.074978%	-	5,744	-	885	6,629	1,446	-	2,242	-	3,688	7,149	138	7,287							
City	200033	City Of Rhame	0.004490%	-	344	-	-	344	87	-	134	114	335	428	(18)	410							
City	200035	City Of Fargo	2.753670%	-	210,970	-	-	210,970	53,124	-	82,356	9,915	145,395	262,556	(1,552)	261,004							
City	200036	City Of Jamestown	0.477466%	-	36,581	-	-	36,581	9,211	-	14,280	754	24,245	45,525	(118)	45,407							
City	200037	City Of Beach	0.018706%	-	1,433	-	-	1,433	361	-	559	29	949	1,784	(4)	1,780							
City	200038	City Of Glenburn	0.005478%	-	420	-	-	420	106	-	164	11	281	522	(2)	520							
City	200040	City Of Kulm	0.006913%	-	530	-	525	1,055	133	-	207	-	340	659	82	741							
City	200041	City Of Harwood	0.012949%	-	992	-	-	992	250	-	387	232	869	1,235	(36)	1,199							
City	200045	City Of Mapleton	0.013546%	-	1,038	-	-	1,038	261	-	405	190	856	1,292	(30)	1,262							
City	200046	City Of Wahpeton	0.199387%	-	15,276	-	1,557	16,833	3,847	-	5,963	-	9,810	19,011	244	19,255							
City	200049	City Of Elgin	0.005764%	-	442	-	-	442	111	-	172	10	293	550	(1)	549							
City	200050	City Of Rugby	0.053590%	-	4,106	-	1,085	5,191	1,034	-	1,603	-	2,637	5,110	170	5,280							
City	200051	City Of New Salem	0.011171%	-	856	-	-	856	216	-	334	157	707	1,065	(24)	1,041							
City	200052	City Of Walhalla	0.024481%	-	1,876	-	-	1,876	472	-	732	118	1,322	2,334	(18)	2,316							
City	200053	City Of Gwinner	0.013940%	-	1,068	-	48	1,116	269	-	417	-	686	1,329	7	1,336							
City	200054	City Of Kenmare	0.027166%	-	2,081	-	-	2,081	524	-	812	345	1,681	2,590	(54)	2,536							
City	200055	City Of Watford City	0.321221%	-	24,610	-	-	24,610	6,197	-	9,607	2,064	17,868	30,628	(323)	30,305							
City	200057	City Of Cooperstown	0.016209%	-	1,242	-	-	1,242	313	-	485	36	834	1,545	(6)	1,539							
City	200058	City Of New England	0.009319%	-	714	-	-	714	180	-	279	21	480	889	(3)	886							
City	200059	City Of Carrington	0.062157%	-	4,762	-	1,014	5,776	1,199	-	1,859	-	3,058	5,927	159	6,086							
City	200060	City Of Mott	0.010679%	-	818	-	-	818	206	-	319	192	717	1,018	(30)	988							
City	200061	City Of Larimore	0.009705%	-	744	-	259	1,003	187	-	290	-	477	925	40	965							
City	200062	City Of Sherwood	0.002956%	-	226	-	19	245	57	-	88	-	145	282	3	285							
City	200063	City Of Lamoure	0.016885%	-	1,294	-	-	1,294	326	-	505	41	872	1,610	(6)	1,604							
City	200064	City Of Michigan	0.004956%	-	380	-	-	380	96	-	148	10	254	473	(2)	471							
City	200065	City Of Park River	0.041483%	-	3,178	-	-	3,178	800	-	1,241	124	2,165	3,955	(19)	3,936							
City	200067	City Of Hatton	0.005784%	-	443	-	223	666	112	-	173	-	285	551	35	586							
City	200069	City Of Northwood	0.025213%	-	1,932	-	66	1,998	486	-	754	-	1,240	2,404	10	2,414							
City	200070	City Of Powers Lake	0.013684%	-	1,048	-	-	1,048	264	-	409	330	1,003	1,305	(52)	1,253							
City	200072	City Of Towner	0.005674%	-	435	-	425	860	109	-	170	-	279	541	67	608							
City	200073	City Of Pembina	0.008495%	-	651	-	1	652	164	-	254	-	418	810	-	810							
City	200075	City Of Underwood	0.007855%	-	602	-	-	602	152	-	235	20	407	749	(3)	746							
City	200076	City Of New Leipzig	0.002410%	-	185	-	-	185	46	-	72	7	125	230	(1)	229							
City	200077	City Of Stanley	0.063839%	-	4,891	-	1,564	6,455	1,232	-	1,909	-	3,141	6,087	245	6,332							
City	200080	City Of Crosby	0.017517%	-	1,342	-	47	1,389	338	-	524	-	862	1,670	7	1,677							
City	200083	City Of Grafton	0.140567%	-	10,769	-	118	10,887	2,712	-	4,204	-	6,916	13,403	18	13,421							
City	200084	City Of Emerald	0.006720%	-	515	-	-	515	130	-	201	14	345	641	(2)	639							
City	200085	City Of Lincoln	0.043856%	-	3,360	-	-	3,360	846	-	1,312	288	2,446	4,182	(45)	4,137							
City	200086	City Of Minto	0.007644%	-	586	-	-	586	147	-	229	16	392	729	(2)	727							
City	200087	City Of Ashley	0.011237%	-	861	-	-	861	217	-	336	54	607	1,071	(8)	1,063							
City	200088	City Of Neche	0.003771%	-	289	-	10	299	73	-	113	-	186	360	1	361							
City	200089	City Of Surrey	0.040598%	-	3,110	-	137	3,247	783	-	1,214	-	1,997	3,871	22	3,893							
City	200090	City Of Hankinson	0.019241%	-	1,474	-	121	1,595	371	-	575	-	946	1,835	19	1,854							
City	200091	City Of New Rockford	0.018617%	-	1,426	-	-	1,426	359	-	557	39	955	1,775	(6)	1,769							

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer*

(Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense			
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Differences between Expected and Actual Experience		Total Deferred Inflows of Resources	Differences between Expected and Actual Experience		Total Deferred Inflows of Resources	Differences between Expected and Actual Experience		Total Employer Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
						Proportionate Share	Changes of Assumptions		Proportionate Share	Changes of Assumptions	Proportionate Share	Changes of Assumptions		Proportionate Share	Changes of Assumptions		Proportionate Share	Changes of Assumptions		Proportionate Share	Changes of Assumptions		
City	200094	City Of West Fargo	0.706287%	\$ -	\$ 54,111	\$ -	\$ -	\$ 54,111	\$ -	\$ -	\$ -	\$ -	\$ 37,080	\$ -	\$ -	\$ 37,080	\$ -	\$ -	\$ 37,080	\$ -	\$ -	\$ (365)	\$ 66,978
City	200097	City Of Devils Lake	0.156007%	-	11,952	-	-	12,510	-	-	-	-	7,676	-	-	7,676	-	-	14,875	-	-	87	14,962
City	200098	City Of Oakes	0.053780%	-	4,120	-	-	4,786	-	-	-	-	2,646	-	-	2,646	-	-	5,128	-	-	104	5,232
City	200100	City Of Mohall	0.013444%	-	1,030	-	-	1,030	-	-	-	-	695	-	-	695	-	-	1,282	-	-	(5)	1,277
City	200101	City Of Lidgerwood	0.006441%	-	493	-	-	493	-	-	-	-	331	-	-	331	-	-	614	-	-	(2)	612
City	200102	City Of McClusky	0.003246%	-	249	-	-	249	-	-	-	-	168	-	-	168	-	-	309	-	-	(1)	308
City	200103	City Of Burlington	0.026892%	-	2,060	-	-	2,060	-	-	-	-	1,379	-	-	1,379	-	-	2,564	-	-	(9)	2,555
City	200104	City Of Lisbon	0.041017%	-	3,142	-	-	3,142	-	-	-	-	2,519	-	-	2,519	-	-	3,911	-	-	(79)	3,832
City	200110	City Of Halliday	0.011186%	-	857	-	-	857	-	-	-	-	574	-	-	574	-	-	1,067	-	-	(4)	1,063
City	200111	City Of Maddock	0.012235%	-	937	-	-	937	-	-	-	-	632	-	-	632	-	-	1,167	-	-	(5)	1,162
City	200114	City Of Regent	0.005841%	-	448	-	-	538	-	-	-	-	288	-	-	288	-	-	557	-	-	14	571
City	200115	City Of Lakota	0.019015%	-	1,457	-	-	1,580	-	-	-	-	936	-	-	936	-	-	1,813	-	-	19	1,832
City	200117	City Of Alexander	0.007662%	-	587	-	-	1,151	-	-	-	-	377	-	-	377	-	-	731	-	-	88	819
City	200118	City Of Berthold	0.008054%	-	617	-	-	617	-	-	-	-	241	-	-	241	-	-	768	-	-	(3)	765
City	200119	City Of Carson	0.006566%	-	503	-	-	503	-	-	-	-	339	-	-	339	-	-	626	-	-	(3)	623
City	200120	City Of Dodge	0.003165%	-	242	-	-	265	-	-	-	-	156	-	-	156	-	-	302	-	-	4	306
County	300001	Adams County	0.109601%	-	8,397	-	-	8,566	-	-	-	-	5,392	-	-	5,392	-	-	10,450	-	-	26	10,476
County	300002	Barnes County	0.363438%	-	27,844	-	-	28,176	-	-	-	-	17,881	-	-	17,881	-	-	34,653	-	-	52	34,705
County	300003	Benson County	0.184335%	-	14,123	-	-	14,123	-	-	-	-	9,957	-	-	9,957	-	-	17,576	-	-	(139)	17,437
County	300004	Billings County	0.250773%	-	19,213	-	-	19,213	-	-	-	-	13,175	-	-	13,175	-	-	23,911	-	-	(131)	23,780
County	300005	Bottineau County	0.294106%	-	22,533	-	-	22,533	-	-	-	-	14,470	-	-	14,470	-	-	28,042	-	-	3	28,045
County	300006	Bowman County	0.162401%	-	12,442	-	-	12,442	-	-	-	-	8,857	-	-	8,857	-	-	15,485	-	-	(17)	15,468
County	300007	Burke County	0.146703%	-	11,240	-	-	11,240	-	-	-	-	7,233	-	-	7,233	-	-	13,988	-	-	(2)	13,986
County	300008	Burleigh County	0.1464419%	-	112,195	-	-	120,509	-	-	-	-	72,049	-	-	72,049	-	-	139,629	-	-	1,302	140,931
County	300009	Cass County	2.173078%	-	166,488	-	-	166,488	-	-	-	-	111,954	-	-	111,954	-	-	207,198	-	-	(789)	206,409
County	300010	Cavalier County	0.186301%	-	14,273	-	-	14,273	-	-	-	-	9,431	-	-	9,431	-	-	17,763	-	-	(42)	17,721
County	300011	Dickey County	0.162693%	-	12,465	-	-	13,280	-	-	-	-	8,005	-	-	8,005	-	-	15,512	-	-	128	15,640
County	300012	Divide County	0.237822%	-	18,220	-	-	19,326	-	-	-	-	11,701	-	-	11,701	-	-	22,676	-	-	173	22,849
County	300013	Dunn County	0.445456%	-	34,128	-	-	34,128	-	-	-	-	22,325	-	-	22,325	-	-	42,473	-	-	(64)	42,409
County	300014	Eddy County	0.083118%	-	6,368	-	-	6,387	-	-	-	-	4,090	-	-	4,090	-	-	7,925	-	-	3	7,928
County	300015	Emmons County	0.128171%	-	9,820	-	-	9,820	-	-	-	-	7,068	-	-	7,068	-	-	12,221	-	-	(119)	12,102
County	300016	Foster County	0.107742%	-	8,255	-	-	9,687	-	-	-	-	5,301	-	-	5,301	-	-	10,273	-	-	224	10,497
County	300018	Grand Forks County	1.398241%	-	107,125	-	-	118,381	-	-	-	-	68,793	-	-	68,793	-	-	133,319	-	-	1,762	135,081
County	300019	Grant County	0.105582%	-	8,089	-	-	8,089	-	-	-	-	5,353	-	-	5,353	-	-	10,067	-	-	(25)	10,042
County	300020	Griggs County	0.083888%	-	6,427	-	-	6,580	-	-	-	-	4,127	-	-	4,127	-	-	7,999	-	-	24	8,023
County	300021	Hettinger County	0.107711%	-	8,252	-	-	8,252	-	-	-	-	5,316	-	-	5,316	-	-	10,270	-	-	(3)	10,267
County	300023	Lamoure County	0.161040%	-	12,338	-	-	12,338	-	-	-	-	8,269	-	-	8,269	-	-	15,355	-	-	(54)	15,301
County	300024	Logan County	0.070475%	-	5,399	-	-	5,399	-	-	-	-	3,727	-	-	3,727	-	-	6,720	-	-	(40)	6,680
County	300025	Mchenry County	0.127588%	-	9,775	-	-	11,230	-	-	-	-	6,277	-	-	6,277	-	-	12,165	-	-	228	12,393
County	300026	McIntosh County	0.100116%	-	7,670	-	-	7,670	-	-	-	-	5,167	-	-	5,167	-	-	9,546	-	-	(38)	9,508
County	300027	Mckenzie County	1.143589%	-	87,615	-	-	87,615	-	-	-	-	49,354	-	-	49,354	-	-	109,038	-	-	(3,030)	106,008
County	300028	McLean County	0.464840%	-	35,613	-	-	35,613	-	-	-	-	23,438	-	-	23,438	-	-	44,321	-	-	(89)	44,232
County	300029	Mercer County	0.326557%	-	25,019	-	-	27,398	-	-	-	-	16,067	-	-	16,067	-	-	31,136	-	-	372	31,508
County	300030	Morton County	0.709244%	-	54,338	-	-	54,338	-	-	-	-	38,706	-	-	38,706	-	-	67,625	-	-	(597)	67,028
County	300031	Mountrail County	0.593137%	-	45,443	-	-	45,443	-	-	-	-	32,070	-	-	32,070	-	-	56,554	-	-	(452)	56,102
County	300032	Nelson County	0.138243%	-	10,591	-	-	10,591	-	-	-	-	7,267	-	-	7,267	-	-	13,181	-	-	(73)	13,108
County	300033	Oliver County	0.068974%	-	5,284	-	-	5,486	-	-	-	-	3,394	-	-	3,394	-	-	6,576	-	-	32	6,608
County	300034	Pembina County	0.267442%	-	20,490	-	-	21,113	-	-	-	-	13,159	-	-	13,159	-	-	25,500	-	-	97	25,597
County	300035	Pierce County	0.213176%	-	16,332	-	-	16,886	-	-	-	-	10,489	-	-	10,489	-	-	20,326	-	-	87	20,413
County	300036	Ramsey County	0.317547%	-	24,329	-	-	24,329	-	-	-	-	18,299	-	-	18,299	-	-	30,277	-	-	(419)	29,858
County	300037	Ransom County	0.141976%	-	10,877	-	-	11,001	-	-	-	-	6,985	-	-	6,985	-	-	13,537	-	-	19	13,556
County	300038	Renville County	0.121718%	-	9,325	-	-	9,325	-	-	-	-	6,428	-	-	6,428	-	-	11,606	-	-	(69)	11,537
County	300039	Richland County	0.530687%	-	40,658	-	-	40,658	-	-	-	-	27,755	-	-	27,755	-	-	50,600	-	-	(257)	50,343
County	300040	Rolette County	0.268190%	-	20,547	-	-	20,547	-	-	-	-	13,398	-	-	13,398	-	-	25,571	-	-	(32)	25,539
County	300042	Sheridan County	0.055741%	-	4,271	-	-	4,295	-	-	-	-	2,742	-	-	2,742	-	-	5,315	-	-	4	5,319
County	300044	Slope County	0.056212%	-	4,307	-	-	4,307	-	-	-	-	2,923	-	-	2,923	-	-	5,360	-	-	(25)	5,335
County	300045	Stark County	0.674730%	-	51,694	-	-	53,181	-	-	-	-	33,197	-	-	33,197	-	-	64,334	-	-	233	64,567
County	300046	Steele County	0.080907%	-	6,826	-	-	6,826	-	-	-	-	4,419	-	-	4,419	-	-	8,495	-	-	(5)	8,490
County	300047	Stutsman County	0.592518%	-	45,395	-	-	45,395	-	-	-	-	34,311	-	-	34,311	-	-	56,495	-	-	(54)	56,441
County	300048	Towner County	0.101374%	-	7,767	-	-	7,767	-	-	-	-	5,262	-	-	5,262	-	-	9,666	-	-	(43)	9,623
County	300049	Trails County	0.274015%	-	20,993	-	-	20,993	-	-	-	-	14,950	-	-	14,950	-	-	26,127	-	-	(230)	25,897

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer* (Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense		
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		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 Expense					
						Changes in Proportion and Differences between Employer Contributions and Share of Contributions					Changes in Proportion and Differences between Employer Contributions and Share of Contributions											
County	300050	Walsh County	0.310925%	\$ -	\$ 23,821	\$ -	\$ 544	\$ 24,365	\$ 5,998	\$ -	\$ 9,299	\$ -	\$ 15,297	\$ 29,646	\$ 85	\$ 29,731						
County	300051	Ward County	1.246814%	-	95,523	-	6,430	101,953	24,054	-	37,289	-	61,343	118,881	1,007	119,888						
County	300052	Wells County	0.142644%	-	10,929	-	1,076	12,005	2,752	-	4,266	-	7,018	13,601	168	13,769						
County	300053	Williams County	1.342069%	-	102,821	-	17,189	120,010	25,891	-	40,138	-	66,029	127,963	2,691	130,654						
School District	400002	Mcclusky Public Schools	0.012964%	-	993	-	-	993	250	-	388	15	653	1,236	(2)	1,234						
School District	400003	Lake Region Special Education Unit	0.054715%	-	4,192	-	-	4,192	1,056	-	1,636	115	2,807	5,217	(18)	5,199						
School District	400004	Lidgerwood Public School	0.030326%	-	2,323	-	83	2,406	585	-	907	-	1,492	2,892	13	2,905						
School District	400006	Halliday Public School	0.004294%	-	329	-	219	548	83	-	128	-	211	409	34	443						
School District	400007	Oliver-Mercer Special Education Unit	0.031536%	-	2,416	-	405	2,821	608	-	943	-	1,551	3,007	63	3,070						
School District	400008	Underwood School District #8	0.029016%	-	2,223	-	-	2,223	560	-	868	274	1,702	2,767	(43)	2,724						
School District	400010	New Town Public School District	0.161050%	-	12,339	-	-	12,339	3,107	-	4,817	1,773	9,697	15,356	(277)	15,079						
School District	400011	Bottineau Public School	0.131265%	-	10,057	-	-	10,057	2,532	-	3,926	2,218	8,676	12,516	(347)	12,169						
School District	400012	Peace Garden Special Services	0.032975%	-	2,526	-	-	2,526	636	-	986	103	1,725	3,144	(16)	3,128						
School District	400014	Beulah Public School #27	0.092571%	-	7,092	-	-	7,092	1,786	-	2,769	107	4,662	8,826	(17)	8,809						
School District	400016	St John School District #3	0.072235%	-	5,534	-	-	5,534	1,394	-	2,160	283	3,837	6,887	(44)	6,843						
School District	400017	Ellendale Public School District #40	0.042619%	-	3,265	-	-	3,265	822	-	1,275	199	2,296	4,064	(31)	4,033						
School District	400018	Rural Cass Special Education Unit	0.020112%	-	1,541	-	-	1,541	388	-	602	316	1,306	1,918	(50)	1,868						
School District	400019	Fargo Public Schools	2.068710%	-	158,492	-	-	158,492	39,910	-	61,870	894	102,674	197,246	(140)	197,106						
School District	400020	Surrey Schools	0.057860%	-	4,433	-	-	4,433	1,116	-	1,730	670	3,516	5,517	(105)	5,412						
School District	400021	Jamestown Public School District #1	0.292428%	-	22,404	-	1,537	23,941	5,642	-	8,746	-	14,388	27,882	241	28,123						
School District	400023	Warwick Public School	0.039659%	-	3,038	-	265	3,303	765	-	1,186	-	1,951	3,781	42	3,823						
School District	400024	Souris Valley Special Services	0.032287%	-	2,474	-	1,809	4,283	623	-	966	-	1,589	3,078	283	3,361						
School District	400025	Rugby Public School District #5	0.063113%	-	4,835	-	-	4,835	1,218	-	1,888	277	3,383	6,018	(43)	5,975						
School District	400026	Billings County School District	0.036929%	-	2,829	-	29	2,858	712	-	1,104	-	1,816	3,521	5	3,526						
School District	400027	Belcourt School District #7	0.484653%	-	37,131	-	-	37,131	9,350	-	14,495	6,365	30,210	46,210	(996)	45,214						
School District	400028	West Fargo Public School #6	1.556979%	-	119,286	-	198	119,484	30,037	-	46,566	-	76,603	148,454	31	148,485						
School District	400029	Minot Public School District #1	1.574009%	-	120,591	-	-	120,591	30,366	-	47,075	11,397	88,838	150,078	(1,784)	148,294						
School District	400030	Belfield Public School #13	0.034847%	-	2,670	-	-	2,670	672	-	1,042	125	1,839	3,323	(19)	3,304						
School District	400031	Minto Public School District #20	0.035720%	-	2,737	-	73	2,810	689	-	1,068	-	1,757	3,406	12	3,418						
School District	400033	Harvey Public School Dist #38	0.063341%	-	4,853	-	-	4,853	1,222	-	1,894	171	3,287	6,039	(27)	6,012						
School District	400034	Oakes Public Schools	0.058982%	-	4,519	-	-	4,519	1,138	-	1,764	228	3,130	5,624	(36)	5,588						
School District	400035	Larimore Public School District #44	0.055135%	-	4,224	-	-	4,224	1,064	-	1,649	42	2,755	5,257	(7)	5,250						
School District	400036	Hazen Public School District #3	0.057263%	-	4,387	-	794	5,181	1,105	-	1,713	-	2,818	5,460	124	5,584						
School District	400038	Park River Area School District	0.053311%	-	4,084	-	-	4,084	1,028	-	1,594	16	2,638	5,083	(3)	5,080						
School District	400039	Hillsboro Public School	0.053687%	-	4,113	-	284	4,397	1,036	-	1,606	-	2,642	5,119	44	5,163						
School District	400040	Lisbon Public School	0.060108%	-	4,605	-	48	4,653	1,160	-	1,798	-	2,958	5,731	8	5,739						
School District	400042	Northern Cass School District # 97	0.051824%	-	3,970	-	916	4,886	1,000	-	1,550	-	2,550	4,941	143	5,084						
School District	400043	Mandaree Public School #36	0.039316%	-	3,012	-	533	3,545	758	-	1,176	-	1,934	3,749	84	3,833						
School District	400044	Thompson Public School	0.034554%	-	2,647	-	-	2,647	667	-	1,033	48	1,748	3,295	(7)	3,288						
School District	400045	Northern Plains Special Ed Unit	0.011497%	-	881	-	-	881	222	-	344	675	1,241	1,096	(106)	990						
School District	400046	Bowman County School District #1	0.066288%	-	5,079	-	-	5,079	1,279	-	1,983	318	3,580	6,320	(50)	6,270						
School District	400047	Apple Creek Elementary School	0.003202%	-	245	-	286	531	62	-	96	-	158	305	45	350						
School District	400048	Burke Central School	0.017091%	-	1,309	-	-	1,309	330	-	511	107	948	1,630	(17)	1,613						
School District	400049	Washburn Public School	0.038820%	-	2,974	-	-	2,974	749	-	1,161	324	2,234	3,701	(51)	3,650						
School District	400050	Enderlin Area School District #24	0.051161%	-	3,920	-	-	3,920	987	-	1,530	155	2,672	4,878	(24)	4,854						
School District	400051	Midkota School	0.016856%	-	1,291	-	-	1,291	325	-	504	48	877	1,607	(7)	1,600						
School District	400052	Velva Public School	0.037635%	-	2,883	-	-	2,883	726	-	1,126	61	1,913	3,588	(10)	3,578						
School District	400053	Sheyenne Valley Special Education Unit	0.052784%	-	4,044	-	164	4,208	1,018	-	1,579	-	2,597	5,033	26	5,059						
School District	400054	Center Stanton Public School	0.024324%	-	1,864	-	-	1,864	469	-	727	214	1,410	2,319	(34)	2,285						
School District	400055	Burligh County Special Education Unit	0.004739%	-	363	-	-	363	91	-	142	10	243	452	(2)	450						
School District	400056	New Rockford Sheyenne Public School	0.026732%	-	2,048	-	89	2,137	516	-	799	-	1,315	2,549	14	2,563						
School District	400057	James River Multidistrict Special Education Unit	0.041549%	-	3,183	-	327	3,510	802	-	1,243	-	2,045	3,962	51	4,013						
School District	400058	Newburg United Public School	0.021396%	-	1,639	-	60	1,699	413	-	640	-	1,053	2,040	9	2,049						
School District	400059	Napoleon Public School District #2	0.027817%	-	2,131	-	329	2,460	537	-	832	-	1,369	2,652	51	2,703						
School District	400060	Yellowstone School District # 14	0.017300%	-	1,325	-	143	1,468	334	-	517	-	851	1,650	22	1,672						
School District	400061	Cavalier Public Schools	0.040992%	-	3,141	-	257	3,398	791	-	1,226	791	2,017	3,908	40	3,948						
School District	400062	Richland School District # 44	0.035027%	-	2,684	-	-	2,684	676	-	1,048	66	1,790	3,340	(10)	3,330						
School District	400063	Fort Totten School District # 30	0.042096%	-	3,225	-	-	3,225	812	-	1,259	514	2,585	4,014	(81)	3,933						
School District	400064	Bismarck Public Schools	2.282409%	-	174,864	-	679	175,543	44,032	-	68,261	-	112,293	217,622	106	217,728						
School District	400065	Solen Public School Dist #3	0.042640%	-	3,267	-	803	4,070	823	-	1,275	-	2,098	4,066	126	4,192						
School District	400068	Lakota Public School District # 66	0.030341%	-	2,325	-	138	2,463	585	-	907	-	1,492	2,893	22	2,915						

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer*

(Continued)

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense				
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in Proportion and Differences	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference	Changes in Proportion and Differences	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences				
						Projected and Actual Investment Earnings on OPEB Plan Investments	between Employer Contributions and Share of Contributions				Projected and Actual Investment Earnings on OPEB Plan Investments	between Employer Contributions and Share of Contributions			Between Employer Contributions and Proportionate Share of Contributions	Total Employer Expense			
School District	400069	Stanley Community Public School District # 2	0.130850%	\$ -	\$ 10,025	\$ -	-	\$ 2,802	\$ 12,827	\$ 2,524	\$ -	\$ -	\$ 3,913	\$ -	\$ 12,476	\$ 439	\$ 12,915		
School District	400070	Mandan Public School District #1	0.704424%	-	53,969	-	2,216	56,185	13,590	-	-	-	21,068	-	34,658	67,165	347		
School District	400072	Killdeer Public School #16	0.056582%	-	4,335	-	48	4,383	1,092	-	-	-	1,692	-	2,784	5,395	8		
School District	400073	Glenburn School District	0.042314%	-	3,242	-	-	3,242	816	-	-	55	1,266	-	2,137	4,035	(9)		
School District	400074	New Public School #8	0.066844%	-	5,121	-	699	5,820	1,290	-	-	-	1,999	-	3,289	6,373	110		
School District	400075	Williston Public School #1	0.651902%	-	49,945	-	-	49,945	12,577	-	-	1,371	19,497	-	33,445	62,157	(215)		
School District	400076	Valley City Public School	0.101928%	-	7,809	-	-	7,809	1,966	-	-	71	3,048	-	5,085	9,719	(11)		
School District	400077	Dickinson Public Schools	0.516684%	-	39,585	-	-	39,585	9,968	-	-	2,466	15,453	-	27,887	49,265	(386)		
School District	400078	Drayton Public School #19	0.023127%	-	1,772	-	-	1,772	446	-	-	9	692	-	1,147	2,205	(1)		
School District	400079	Mohall Lansford Sherwood School	0.035750%	-	2,739	-	307	3,046	690	-	-	-	1,069	-	1,759	3,409	48		
School District	400080	Westhope Public School #17	0.025869%	-	1,982	-	-	1,982	499	-	-	266	774	-	1,539	2,467	(42)		
School District	400081	Kindred Public School District #2	0.038882%	-	2,979	-	461	3,440	750	-	-	-	1,163	-	1,913	3,707	72		
School District	400082	Grafton Public School District #3	0.153090%	-	11,729	-	-	11,729	2,953	-	-	1,048	4,579	-	8,580	14,597	(164)		
School District	400083	Wilton Public School District	0.025213%	-	1,932	-	-	1,932	486	-	-	48	754	-	1,288	2,404	(8)		
School District	400084	Sheyenne Valley Career And Tech Center	0.009816%	-	752	-	-	752	189	-	-	20	294	-	503	936	(3)		
School District	400085	White Shield School Dist #85	0.103698%	-	7,945	-	-	7,945	2,001	-	-	578	3,101	-	5,680	9,887	(91)		
School District	400086	Tgu School District #60	0.171197%	-	13,116	-	-	13,116	3,303	-	-	29	5,120	-	8,452	16,323	(4)		
School District	400087	Turtle Lake Mercer School District #72	0.035097%	-	2,689	-	310	2,999	677	-	-	-	1,050	-	1,727	3,346	48		
School District	400088	Lamoure School District #8	0.039836%	-	3,052	-	625	3,677	769	-	-	-	1,191	-	1,960	3,798	98		
School District	400089	Divide County School Dist #1	0.059626%	-	4,568	-	-	4,568	1,150	-	-	159	3,092	-	5,083	9,885	(25)		
School District	400090	Mott/Regent School Dist #1	0.037212%	-	2,851	-	64	2,915	718	-	-	-	1,113	-	1,831	3,548	10		
School District	400091	United Public School District #7	0.102702%	-	7,868	-	-	7,868	1,981	-	-	94	3,072	-	5,147	9,792	(15)		
School District	400092	Kulm Public School District #7	0.031609%	-	2,422	-	-	2,422	610	-	-	74	945	-	1,629	3,014	(12)		
School District	400093	Midway Public School District #128	0.046858%	-	3,590	-	937	4,527	904	-	-	-	1,401	-	2,305	4,468	147		
School District	400094	Dunseith School District #1	0.148544%	-	11,381	-	-	11,381	2,866	-	-	648	7,957	-	14,163	27,121	(101)		
School District	400095	Carrington School District #49	0.041320%	-	3,166	-	-	3,166	797	-	-	12	1,236	-	2,045	3,940	(2)		
School District	400096	Glen Ullin Public School #48	0.026927%	-	2,063	-	-	2,063	519	-	-	31	805	-	1,355	2,567	(5)		
School District	400099	Manvel Public School	0.019446%	-	1,490	-	-	1,490	375	-	-	137	582	-	1,094	1,854	(22)		
School District	400100	Maple Valley School District	0.028933%	-	2,217	-	298	2,515	558	-	-	-	865	-	1,423	2,759	47		
School District	400101	North Border School District #100	0.059710%	-	4,575	-	-	4,575	1,152	-	-	298	1,786	-	3,236	5,693	(47)		
School District	400102	Mckenzie City Public School #1	0.210221%	-	16,106	-	1,735	17,841	4,056	-	-	-	6,287	-	10,343	20,044	272		
School District	400103	Devils Lake Public School	0.288661%	-	22,115	-	-	22,115	5,569	-	-	176	8,633	-	14,378	27,523	(27)		
School District	400104	Mt Pleasant School Dist #4	0.035906%	-	2,751	-	-	2,751	693	-	-	147	1,074	-	1,914	3,424	(23)		
School District	400105	Central Cass Public School District #7	0.092835%	-	7,112	-	-	7,112	1,791	-	-	205	2,776	-	4,772	8,852	(32)		
School District	400106	Milnor Public School District #2	0.036822%	-	2,821	-	-	2,821	710	-	-	266	1,101	-	2,077	3,511	(42)		
School District	400107	Mapleton Public School	0.010757%	-	824	-	163	987	208	-	-	-	322	-	530	1,026	25		
School District	400108	Uinton Public School District #36	0.047612%	-	3,648	-	245	3,893	919	-	-	-	1,424	-	2,343	4,540	38		
School District	400109	Tioga Public School District #15	0.070333%	-	5,388	-	616	6,004	1,357	-	-	-	2,103	-	3,460	6,706	96		
School District	400114	Zeeland Public Schools	0.007054%	-	540	-	-	540	136	-	-	15	211	-	362	673	(2)		
School District	400117	Garrison Public School District #51	0.055840%	-	4,278	-	300	4,578	1,077	-	-	-	1,670	-	2,747	5,324	47		
School District	400118	Kenmare Public School District #28	0.048435%	-	3,711	-	-	3,711	934	-	-	312	1,449	-	2,695	4,618	(49)		
School District	400119	Lewis & Clark Public Schools	0.037604%	-	2,881	-	1,224	4,105	725	-	-	-	1,125	-	1,850	3,585	192		
School District	400120	Sw Special Education Unit	0.009501%	-	728	-	257	985	183	-	-	-	284	-	467	906	40		
School District	400121	North Valley Career & Technology Center	0.017213%	-	1,319	-	-	1,319	332	-	-	78	515	-	925	1,641	(12)		
School District	400122	Dakota Prairie Public School	0.055439%	-	4,247	-	299	4,546	1,070	-	-	-	1,658	-	2,728	5,286	47		
School District	400123	Beach Public School District #3	0.075913%	-	5,816	-	611	6,427	1,465	-	-	-	2,270	-	3,735	7,238	96		
School District	400124	Rolette Public School	0.025675%	-	1,967	-	-	1,967	495	-	-	468	768	-	1,731	2,448	(73)		
School District	400125	Drake Public School District	0.019727%	-	1,511	-	69	1,580	381	-	-	-	590	-	971	1,881	11		
School District	400137	New Salem Almont School District #49	0.047456%	-	3,636	-	-	3,636	916	-	-	298	1,419	-	2,633	4,525	(47)		
School District	400138	Max Public School	0.032770%	-	2,511	-	-	2,511	632	-	-	67	980	-	1,679	3,125	(11)		
School District	400139	East Central Special Education Unit	0.041777%	-	3,201	-	-	3,201	806	-	-	565	1,249	-	2,620	3,983	(88)		
School District	400140	North Sargent School District #3	0.036077%	-	2,764	-	32	2,796	696	-	-	-	1,079	-	1,775	3,440	5		
School District	400141	Wahpeton Public School District 37	0.136950%	-	10,492	-	460	10,952	2,642	-	-	-	4,096	-	6,738	13,058	72		
School District	400142	Medina Public School District #3	0.019818%	-	1,518	-	-	1,518	382	-	-	99	593	-	1,074	1,890	(15)		
School District	400143	Pingree-Buchanan School District	0.025415%	-	1,947	-	-	1,947	490	-	-	93	760	-	1,343	2,423	(15)		
School District	400144	West River Student Services	0.011831%	-	906	-	208	1,114	228	-	-	-	354	-	582	1,128	32		
School District	400145	Leeds Public School District 6	0.015261%	-	1,169	-	111	1,280	294	-	-	-	456	-	750	1,455	17		
School District	400147	Sawyer Public School	0.017268%	-	1,323	-	173	1,496	333	-	-	-	516	-	849	1,646	27		
School District	400148	Wilmar Multidistrict Special Education Unit	0.073133%	-	5,603	-	-	5,603	1,411	-	-	314	2,187	-	3,912	6,973	(69)		
School District	400149	Great Northwest Education Cooperative	0.015922%	-	1,220	-	38	1,258	307	-	-	-	476	-	783	1,518	6		
School District	400150	Anamoose Public School District #14	0.014831%	-	1,136	-	-	1,136	286	-	-	117	444	-	847	1,414	(18)		

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of OPEB Amounts by Employer*

(Concluded)

Deferred Outflows of Resources										Deferred Inflows of Resources										OPEB Expense				
			Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes in Proportion and Differences between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources		Differences between Expected and Actual Experience		Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Changes in Proportion and Differences between Employer Contributions and 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 Expense	
Employer Type	Employer ID	Employer	Proportionate Share																					
School District	400151	South Prairie School District #70	0.059286%	\$ -	\$ 4,542	\$ -	\$ -	\$ 4,542	\$ 1,144	\$ -	\$ 1,773	\$ 314	\$ 3,231	\$ 5,653	\$ (49)	\$ 5,604								
School District	400152	South East Education Cooperative	0.041033%	-	3,144	-	-	3,144	792	-	1,227	-	2,019	3,912	93	4,005								
School District	400153	South Heart Public School District #9	0.025971%	-	1,990	-	-	1,990	501	-	777	169	1,447	2,476	(27)	2,449								
Political Subdivision	500002	Cass County Water Resource District	0.022457%	-	1,721	-	130	1,851	433	-	672	-	1,105	2,141	20	2,161								
Political Subdivision	500003	Walsh County Water Resource District	0.004389%	-	336	-	59	395	85	-	131	-	216	418	9	427								
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001457%	-	112	-	12	124	28	-	44	-	72	139	2	141								
Political Subdivision	500006	James River Soil Conservation District	0.005115%	-	392	-	-	392	99	-	153	13	265	488	(2)	486								
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.014769%	-	1,132	-	-	1,132	285	-	442	121	848	1,408	(19)	1,389								
Political Subdivision	500008	Traill County Water Resource District	0.005050%	-	387	-	211	598	97	-	151	-	248	482	33	515								
Political Subdivision	500009	Grafton Park District	0.015008%	-	1,150	-	-	1,150	290	-	449	31	770	1,431	(5)	1,426								
Political Subdivision	500010	Cass County Soil Conservation District	0.019355%	-	1,483	-	-	1,483	373	-	579	41	993	1,845	(6)	1,839								
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014606%	-	1,119	-	-	1,119	282	-	437	300	1,019	1,393	(47)	1,346								
Political Subdivision	500016	Greater Ramsey Water District	0.030978%	-	2,373	-	-	2,373	598	-	926	65	1,589	2,954	(10)	2,944								
Political Subdivision	500017	Carnegie Regional Library	0.005311%	-	407	-	2	409	102	-	159	-	261	506	-	506								
Political Subdivision	500018	Griggs County Public Library	0.004191%	-	321	-	-	321	81	-	125	60	266	400	(9)	391								
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.044800%	-	3,432	-	-	3,432	864	-	1,340	693	2,897	4,272	(109)	4,163								
Political Subdivision	500022	Consolidated Waste Ltd	0.013512%	-	1,035	-	89	1,124	261	-	404	-	665	1,288	14	1,302								
Political Subdivision	500023	Walsh County Housing Authority	0.002756%	-	211	-	-	211	53	-	82	6	141	263	(1)	262								
Political Subdivision	500024	Williams County Soil Conservation District	0.004587%	-	351	-	-	351	88	-	137	15	240	437	(2)	435								
Political Subdivision	500025	Bowman City Park Board	0.007743%	-	593	-	12	605	149	-	232	-	381	738	2	740								
Political Subdivision	500028	Williston Housing Authority	0.024547%	-	1,881	-	671	2,552	474	-	734	-	1,208	2,340	105	2,445								
Political Subdivision	500030	Minot Rural Fire Department	0.013808%	-	1,058	-	-	1,058	266	-	413	30	709	1,317	(5)	1,312								
Political Subdivision	500031	Central Plains Water District	0.016382%	-	1,255	-	-	1,255	316	-	490	39	845	1,562	(6)	1,556								
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005167%	-	396	-	-	396	100	-	155	11	266	493	(2)	491								
Political Subdivision	500038	Jamestown Regional Airport	0.013132%	-	1,006	-	-	1,006	253	-	393	27	673	1,252	(4)	1,248								
Political Subdivision	500040	Fargo Park District	0.289336%	-	22,167	-	-	22,167	5,582	-	8,653	3,395	17,630	27,587	(532)	27,055								
Political Subdivision	500041	Bismarck Rural Fire Protection	0.052073%	-	3,990	-	-	3,990	1,005	-	1,557	850	3,412	4,965	(133)	4,832								
Political Subdivision	500045	Dunseith Community Nursing Home	0.086241%	-	6,607	-	1,710	8,317	1,664	-	2,579	-	4,243	8,223	268	8,491								
Political Subdivision	500047	Mercer County Soil Conservation District	0.003351%	-	257	-	526	783	65	-	100	-	165	320	82	402								
Political Subdivision	500049	West Fargo Park District	0.100123%	-	7,671	-	-	7,671	1,932	-	2,994	547	5,473	9,546	(86)	9,460								
Political Subdivision	500053	Stutsman County Housing Authority	0.012781%	-	979	-	-	979	247	-	382	33	662	1,219	(5)	1,214								
Political Subdivision	500054	Grand Forks County Water Resource District	0.003360%	-	257	-	99	356	65	-	100	-	165	320	15	335								
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008789%	-	673	-	-	673	173	-	263	18	451	838	(3)	835								
Political Subdivision	500056	Cavalier County Job Development Authority	0.004320%	-	331	-	-	331	83	-	129	9	221	412	(1)	411								
Political Subdivision	500057	Barnes County Soil Conservation District	0.006869%	-	526	-	346	872	133	-	205	-	338	655	54	709								
Political Subdivision	500059	Traill Rural Water District	0.009829%	-	753	-	52	805	190	-	294	-	484	937	8	945								
Political Subdivision	500061	Ward County Water Resource District	0.003210%	-	246	-	-	246	62	-	96	7	165	306	(1)	305								
Political Subdivision	500063	Southwest Water Authority	0.269883%	-	20,677	-	-	20,677	5,207	-	8,072	680	13,959	25,733	(107)	25,626								
Political Subdivision	500068	Burlleigh County Council On Aging	0.061500%	-	4,712	-	169	4,881	1,186	-	1,839	-	3,025	5,864	26	5,890								
Political Subdivision	500072	Watford City Park District	0.045774%	-	3,507	-	1,147	4,654	883	-	1,369	-	2,252	4,364	180	4,544								
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009305%	-	713	-	16	729	180	-	278	-	458	887	2	889								
Political Subdivision	500081	Ramsey County Housing Authority	0.021774%	-	1,668	-	67	1,735	420	-	651	-	1,071	2,076	10	2,086								
Political Subdivision	500082	Grand Forks Public Library	0.055829%	-	4,277	-	-	4,277	1,077	-	1,670	313	3,060	5,323	(49)	5,274								
Political Subdivision	500084	Rollette County Soil Conservation District	0.003129%	-	240	-	-	240	60	-	94	14	168	298	(2)	296								
Political Subdivision	500085	Jamestown Parks And Recreation District	0.032098%	-	2,459	-	-	2,459	619	-	960	596	2,175	3,060	(93)	2,967								
Political Subdivision	500091	Ramsey County Water Resource District	0.002854%	-	219	-	-	219	55	-	85	6	146	272	(1)	271								
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.030544%	-	2,340	-	-	2,340	589	-	913	64	1,566	2,912	(10)	2,902								
Political Subdivision	500108	North Dakota Firefighters Association	0.010882%	-	834	-	620	1,454	210	-	325	-	535	1,038	97	1,135								
Political Subdivision	500109	James River Valley Library System	0.028512%	-	2,184	-	176	2,360	550	-	853	-	1,403	2,719	27	2,746								
Political Subdivision	500110	Grand Forks Park District	0.156996%	-	12,028	-	223	12,251	3,029	-	4,695	-	7,724	14,969	35	15,004								
Political Subdivision	500111	McIntosh County Housing Authority	0.003512%	-	269	-	-	269	68	-	105	8	181	335	(1)	334								
School District	500113	Lonetree Special Education Unit	0.008097%	-	620	-	-	620	156	-	242	16	414	772	(3)	769								
School District	500114	Roughrider Education Services Program (RESP)	0.002943%	-	225	-	-	225	57	-	88	7	152	281	(1)	280								
Political Subdivision	500116	Western Area Water Supply Authority	0.009093%	-	6,967	-	380	7,347	1,754	-	2,720	-	4,474	8,670	60	8,730								
Political Subdivision	500118	Crosby Park District	0.007686%	-	589	-	1,291	1,880	148	-	230	-	378	733	202	935								
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.011980%	-	918	-	-	918	231	-	358	354	943	1,142	(55)	1,087								
Political Subdivision	500121	Devils Lake Park Board	0.034527%	-	2,645	-	-	2,645	666	-	1,033	73	1,772	3,292	(11)	3,281								
City	500122	North Central Soil Conservation District	0.006422%	-	492	-	257	749	124	-	192	-	316	612	40	652								
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005119%	-	392	-	-	392	99	-	153	11	263	488	(2)	486								
Political Subdivision	500125	Wahpeton Park Board	0.049289%	-	3,776	-	-	3,776	951	-	1,474	3,156	5,581	4,700	(494)	4,206								
Political Subdivision	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	6,484	6,484	-	-	-	-	-	-	1,015	1,015							
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	-	468	468	-	-	-	-	-	-	73	73							
Total			99.99994%	\$ -	\$ 7,661,398	\$ -	\$ 239,194	\$ 7,900,592	\$ 1,929,210	\$ -	\$ 2,990,760	\$ 212,243	\$ 5,132,213	\$ 9,534,755	\$ 4,208	\$ 9,538,963								

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. The sum of the values by employer differ from the System totals due to rounding.

Schedule of Net Deferred Outflows and Inflows by Year by Employer*

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)								2024 and Thereafter
				Total Deferred	2018	2019	2020	2021	2022	2023		
State of ND	010100	Governor's Office	0.108905%	\$ 2,999	\$ 165	\$ 165	\$ 165	\$ 165	\$ 979	\$ 979	\$ 381	
State of ND	010800	Secretary Of State	0.146354%	3,575	151	151	151	151	1,245	1,245	481	
State	011000	Office Of Management & Budget	0.287583%	7,630	390	390	390	390	2,541	2,541	988	
State	011200	Information Technology Dept	2.185326%	58,684	3,078	3,078	3,078	3,078	19,417	19,417	7,538	
State	011700	State Auditor's Office	0.357399%	10,793	691	691	691	691	3,363	3,363	1,303	
State	011800	Central Services	0.125708%	3,115	136	136	136	136	1,076	1,076	419	
State of ND	012000	State Treasurer's Office	0.040773%	674	(9)	(9)	(9)	(9)	296	296	118	
State	012500	Attorney General's Office	1.364310%	43,748	3,034	3,034	3,034	3,034	13,235	13,235	5,142	
State of ND	012700	Tax Department	0.640031%	17,809	999	999	999	999	5,784	5,784	2,245	
State of ND	013000	Facility Management	0.185124%	5,293	311	311	311	311	1,695	1,695	659	
State of ND	014000	Office Of Administrative Hearings	0.039837%	1,008	47	47	47	47	344	344	132	
State	016000	Legislative Council	0.258502%	6,438	285	285	285	285	2,218	2,218	862	
State of ND	018000	ND Supreme Court	2.405476%	76,316	5,223	5,223	5,223	5,223	23,209	23,209	9,006	
State of ND	018800	Commission On Legal Counsel For Indigents	0.231787%	5,188	164	164	164	164	1,897	1,897	738	
State	019000	Retirement & Investment Office	0.147503%	3,774	179	179	179	179	1,282	1,282	494	
State	019200	ND Public Employees Retirement System	0.194378%	3,740	42	42	42	42	1,495	1,495	582	
State of ND	020100	Public Instruction	0.469855%	14,923	1,023	1,023	1,023	1,023	4,536	4,536	1,759	
State	020200	Education Standards & Practice	0.038775%	1,493	125	125	125	125	415	415	163	
State	021500	ND University System Office	0.077728%	1,445	9	9	9	9	590	590	229	
State of ND	022300	ND Youth Correctional Center	0.290640%	9,790	720	720	720	720	2,893	2,893	1,124	
State of ND	022400	Juvenile Services - DOCR	0.148550%	3,932	200	200	200	200	1,311	1,311	510	
State	022600	Land Department	0.188329%	5,101	272	272	272	272	1,680	1,680	653	
State	022700	Bismarck State College	0.396072%	13,030	933	933	933	933	3,894	3,894	1,510	
State	022800	Lake Region State College	0.158599%	5,173	366	366	366	366	1,552	1,552	605	
State	022900	Williston State College	0.108457%	3,366	223	223	223	223	1,034	1,034	406	
State	023000	University Of North Dakota	3.676813%	115,848	7,858	7,858	7,858	7,858	35,349	35,349	13,718	
State	023500	North Dakota State University	3.039297%	91,646	5,851	5,851	5,851	5,851	28,575	28,575	11,092	
State	023800	ND St College Of Science	0.502189%	16,717	1,213	1,213	1,213	1,213	4,968	4,968	1,929	
State	023900	Dickinson State University	0.228622%	7,176	484	484	484	484	2,193	2,193	854	
State	024000	Mayville State University	0.270962%	8,324	545	545	545	545	2,571	2,571	1,002	
State	024100	Minot State University	0.491390%	17,531	1,370	1,370	1,370	1,370	5,044	5,044	1,963	
State	024200	Valley City State University	0.167028%	5,723	429	429	429	429	1,678	1,678	651	
State of ND	025000	ND State Library	0.111137%	3,240	196	196	196	196	1,027	1,027	402	
State of ND	025200	SCHOOL FOR THE DEAF	0.119546%	3,243	174	174	174	174	1,068	1,068	411	
State of ND	025300	School For The Blind	0.067672%	1,981	121	121	121	121	627	627	243	
State	026100	ND Board Of Nursing	0.058254%	1,454	65	65	65	65	501	501	192	
State of ND	027000	Career & Technical Education	0.145819%	3,835	192	192	192	192	1,282	1,282	503	
State of ND	030100	ND Department Of Health	1.847491%	51,800	2,944	2,944	2,944	2,944	16,758	16,758	6,508	
State of ND	031000	Life Skills and Transition Center	1.182460%	38,658	2,746	2,746	2,746	2,746	11,587	11,587	4,500	
State of ND	031200	North Dakota State Hospital	1.634311%	52,520	3,653	3,653	3,653	3,653	15,873	15,873	6,162	
State of ND	031300	ND Veterans Home	0.459473%	11,411	502	502	502	502	3,937	3,937	1,529	
State of ND	031600	Indian Affairs Commission	0.019784%	797	70	70	70	70	218	218	81	
State of ND	032100	Veterans Affairs Department	0.034494%	1,381	120	120	120	120	378	378	145	
State of ND	032500	Department Of Human Services	6.411821%	188,011	11,509	11,509	11,509	11,509	59,450	59,450	23,075	
State of ND	036000	Protection & Advocacy Project	0.174156%	3,698	92	92	92	92	1,394	1,394	542	
State	038000	Job Service North Dakota	0.811997%	18,515	629	629	629	629	6,700	6,700	2,599	
State	040100	Insurance Department	0.241285%	6,459	337	337	337	337	2,141	2,141	829	
State of ND	040500	Industrial Commission	0.674007%	18,713	1,046	1,046	1,046	1,046	6,085	6,085	2,359	
State of ND	040600	ND Department Of Labor	0.077359%	1,223	(24)	(24)	(24)	(24)	554	554	211	
State of ND	040800	Public Service Commission	0.292423%	5,725	79	79	79	79	2,265	2,265	879	
State of ND	041200	Aeronautics Commission	0.038361%	972	44	44	44	44	331	331	134	
State of ND	041300	Department Of Financial Institutions	0.214297%	5,983	338	338	338	338	1,940	1,940	751	
State of ND	041400	ND Securities Department	0.058613%	965	(12)	(12)	(12)	(12)	426	426	161	
State	042600	State Board Of Law Examiners	0.029766%	(1,480)	(314)	(314)	(314)	(314)	(92)	(92)	(40)	
State	042700	ND State Board Of Cosmetology	0.006023%	149	7	7	7	7	52	52	17	
State	042800	ND State Plumbing Board	0.035263%	893	41	41	41	41	304	304	121	
State	047100	Bank Of North Dakota	1.044284%	20,545	297	297	297	297	8,105	8,105	3,147	
State	047200	Public Finance Authority	0.015591%	394	18	18	18	18	135	135	52	
State	047300	Housing Finance Agency	0.241038%	4,787	76	76	76	76	1,878	1,878	727	
State	047500	Mill & Elevator Association	0.707681%	31,406	2,938	2,938	2,938	2,938	8,229	8,229	3,196	
State	048500	Workforce Safety & Insurance	1.498855%	34,450	1,203	1,203	1,203	1,203	12,410	12,410	4,818	

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Continued)

			Schedule of Deferred Outflows/(Inflows)											2024 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023	2024 and Thereafter			
State of ND	050200	Field Services Division	0.678528%	\$ 17,127	\$ 784	\$ 784	\$ 784	\$ 784	\$ 5,858	\$ 5,858	\$ 2,275			
State of ND	050400	Highway Patrol	1.147175%	33,393	2,021	2,021	2,021	2,021	10,598	10,598	4,113			
State of ND	051700	Department Of Corrections Transitional Services	0.195687%	5,315	285	285	285	285	1,748	1,748	679			
State of ND	051800	James River Correctional Ctr	0.731146%	17,576	708	708	708	708	6,175	6,175	2,394			
State of ND	051900	State Penitentiary	0.998533%	25,889	1,262	1,262	1,262	1,262	8,728	8,728	3,385			
State	052000	Rough Rider Industries	0.122246%	3,807	254	254	254	254	1,168	1,168	455			
State of ND	053000	Department Of Corrections And Rehabilitation	0.639310%	14,883	543	543	543	543	5,323	5,323	2,065			
State of ND	054000	Adjutant General ND National Guard	1.105775%	25,574	913	913	913	913	9,180	9,180	3,562			
State of ND	060100	Department Of Commerce	0.414770%	10,127	426	426	426	426	3,527	3,527	1,369			
State of ND	060200	Dept Of Agriculture	0.358117%	9,561	496	496	496	496	3,173	3,173	1,231			
State of ND	060700	Milk Marketing Board	0.018916%	478	22	22	22	22	164	164	62			
State of ND	060800	ND Oilseed Council	0.002653%	67	3	3	3	3	23	23	9			
State	061100	ND Soybean Council	0.039707%	1,005	46	46	46	46	343	343	135			
State of ND	061400	ND Corn Utilization Council	0.019333%	494	23	23	23	23	167	167	68			
State of ND	061600	State Seed Department	0.129793%	3,742	223	223	223	223	1,194	1,194	462			
State	062400	Beef Commission	0.016004%	404	19	19	19	19	139	139	50			
State of ND	062500	ND Wheat Commission	0.040477%	1,024	48	48	48	48	350	350	132			
State of ND	062600	ND Barley Council	0.011878%	301	14	14	14	14	103	103	39			
State	066500	State Fair Association	0.098052%	2,633	138	138	138	138	871	871	339			
State of ND	067000	Racing Commission	0.012321%	313	14	14	14	14	107	107	43			
State of ND	070100	Historical Society	0.383047%	8,530	265	265	265	265	3,129	3,129	1,212			
State of ND	070900	ND Council On The Arts	0.029851%	756	35	35	35	35	258	258	100			
State of ND	072000	Game & Fish Department	0.952562%	24,675	1,200	1,200	1,200	1,200	8,323	8,323	3,229			
State of ND	075000	Parks & Recreation Department	0.334595%	8,971	469	469	469	469	2,970	2,970	1,155			
State of ND	077000	Water Commission	0.562696%	17,779	1,210	1,210	1,210	1,210	5,417	5,417	2,105			
State	080100	Department Of Transportation	5.637400%	166,663	10,332	10,332	10,332	10,332	52,483	52,483	20,369			
State	090000	ND State Board Of Accountancy	0.025872%	655	31	31	31	31	224	224	83			
State	090100	Board Of Medical Examiners	0.025698%	1,319	134	134	134	134	327	327	129			
State	090200	Board Of Pharmacy	0.020863%	528	24	24	24	24	180	180	72			
State	090600	Real Estate Commission	0.008597%	561	64	64	64	64	128	128	49			
State	090900	Electrical Board	0.146246%	3,778	183	183	183	183	1,276	1,276	494			
State	099501	ND System Information Technology Services	0.193957%	4,739	199	199	199	199	1,649	1,649	645			
District Health Unit	100002	McIntosh District Health Unit	0.006109%	155	7	7	7	7	53	53	21			
District Health Unit	100003	Wells County Dist Health Unit	0.018937%	38	(48)	(48)	(48)	(48)	94	94	42			
District Health Unit	100004	Central Valley Health Unit	0.107224%	1,441	(75)	(75)	(75)	(75)	727	727	287			
District Health Unit	100005	Dickey County Health District	0.017728%	449	21	21	21	21	153	153	59			
District Health Unit	100006	Emmons County Public Health	0.015911%	426	22	22	22	22	141	143	54			
District Health Unit	100007	Rollette County Public Health	0.038859%	852	25	25	25	25	316	316	120			
District Health Unit	100008	Towner County Public Health Unit	0.007503%	75	(10)	(10)	(10)	(10)	46	46	23			
District Health Unit	100009	Nelson-Griggs District Health Unit	0.012990%	322	14	14	14	14	112	112	42			
District Health Unit	100010	First District Health Unit	0.212096%	5,003	190	190	190	190	1,776	1,776	691			
District Health Unit	100011	Lake Region District Health Unit	0.072554%	1,961	105	105	105	105	647	647	247			
District Health Unit	100012	Garrison Diversion Conservancy District	0.165156%	3,933	154	154	154	154	1,389	1,389	539			
District Health Unit	100013	Upper Missouri Health Unit	0.092949%	2,373	112	112	112	112	807	807	311			
District Health Unit	100014	Kidder County District Health Unit	0.003907%	206	21	21	21	21	50	50	22			
District Health Unit	100015	Southwestern District Health Unit	0.117831%	3,012	142	142	142	142	1,023	1,023	398			
District Health Unit	100017	City-County Health District	0.049716%	1,890	157	157	157	157	529	529	204			
District Health Unit	100018	Sargent County District Health Unit	0.009589%	207	5	5	5	5	77	77	33			
District Health Unit	100019	Traill District Health Unit	0.015228%	383	17	17	17	17	131	132	52			
District Health Unit	100021	Cavalier County Health Dist	0.010858%	276	12	12	12	12	93	95	40			
District Health Unit	100022	Walsh County Health District	0.023419%	1,243	129	129	129	129	304	304	119			
District Health Unit	100023	Custer Health Unit	0.127974%	3,260	152	152	152	152	1,109	1,109	434			
Political Subdivision	100024	Southeast Water Users District	0.044568%	(2,436)	(506)	(506)	(506)	(506)	(173)	(173)	(66)			
City	200002	City Of Mcville	0.010571%	481	46	46	46	46	125	125	47			
City	200003	City Of Drayton	0.024530%	732	46	46	46	46	229	229	90			
City	200004	City Of Fessenden	0.003934%	98	5	5	5	5	34	34	10			
City	200005	City Of Westhope	0.015311%	398	19	19	19	19	133	135	54			
City	200006	City Of Belfield	0.044118%	1,032	38	38	38	38	368	368	144			
City	200008	City Of Rolla	0.032249%	1,433	134	134	134	134	375	375	147			
City	200009	City Of New Town	0.083989%	3,433	303	303	303	303	931	931	359			
City	200010	City Of Cavalier	0.052170%	2,010	169	169	169	169	559	559	216			

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)										2024 and Thereafter
				Total Deferred	2018	2019	2020	2021	2022	2023				
City	200011	City Of Harvey	0.049648%	\$ 1,518	\$ 98	\$ 98	\$ 98	\$ 98	\$ 470	\$ 470	\$ 186			
City	200012	City Of Napoleon	0.006661%	1,214	171	171	171	171	221	221	88			
City	200014	City Of Grand Forks	2.057776%	23,860	(2,017)	(2,017)	(2,017)	(2,017)	13,369	13,369	5,190			
City	200015	City Of Killdeer	0.084895%	1,883	57	57	57	57	692	692	271			
City	200016	City Of Ellendale	0.037379%	434	(36)	(36)	(36)	(36)	243	243	92			
City	200017	City of Wishek	0.021000%	532	24	24	24	24	181	181	74			
City	200018	City Of Granville	0.001669%	376	54	54	54	54	67	67	26			
City	200019	City Of Linton	0.022329%	565	26	26	26	26	193	193	75			
City	200020	City Of Finley	0.008202%	20	(20)	(20)	(20)	(20)	42	42	16			
City	200021	City Of Wilton	0.012886%	440	33	33	33	33	130	130	48			
City	200022	City Of Ray	0.018983%	480	22	22	22	22	164	164	64			
City	200025	City Of Medora	0.025137%	929	76	76	76	76	264	264	97			
City	200026	City of Velva	0.015103%	640	58	58	58	58	171	171	66			
City	200027	City of Mandan	0.166155%	3,584	97	97	97	97	1,339	1,339	518			
City	200028	City Of Thompson	0.015726%	297	3	3	3	3	120	120	45			
City	200029	City Of Williston	1.481912%	48,659	3,475	3,475	3,475	3,475	14,556	14,556	5,647			
City	200030	City Of Bowman	0.071689%	1,981	110	110	110	110	646	644	251			
City	200031	City Of Tioga	0.074978%	2,941	250	250	250	250	811	811	319			
City	200033	City Of Rhome	0.004490%	9	(11)	(11)	(11)	(11)	22	22	9			
City	200035	City Of Fargo	2.753670%	65,575	2,568	2,568	2,568	2,568	23,157	23,157	8,989			
City	200036	City Of Jamestown	0.477466%	12,336	596	596	596	596	4,166	4,166	1,620			
City	200037	City Of Beach	0.018706%	484	24	24	24	24	164	164	60			
City	200038	City Of Glenburn	0.005478%	139	6	6	6	6	47	48	20			
City	200040	City Of Kulm	0.006913%	715	92	92	92	92	144	144	59			
City	200041	City Of Harwood	0.012949%	123	(17)	(17)	(17)	(17)	80	80	31			
City	200045	City Of Mapleton	0.013546%	182	(10)	(10)	(10)	(10)	92	92	38			
City	200046	City Of Wahpeton	0.199387%	7,023	542	542	542	542	2,033	2,033	789			
City	200049	City Of Elgin	0.005764%	149	8	8	8	8	51	51	15			
City	200050	City Of Rugby	0.053590%	2,554	250	250	250	250	651	651	252			
City	200051	City Of New Salem	0.011171%	149	(7)	(7)	(7)	(7)	76	76	25			
City	200052	City Of Walhalla	0.024481%	554	19	19	19	19	202	202	74			
City	200053	City Of Gwinner	0.013940%	430	28	28	28	28	132	132	54			
City	200054	City Of Kenmare	0.027166%	400	(13)	(13)	(13)	(13)	190	190	72			
City	200055	City Of Watford City	0.321221%	6,742	158	158	158	158	2,559	2,559	992			
City	200057	City Of Cooperstown	0.016209%	408	18	18	18	18	139	139	58			
City	200058	City Of New England	0.009319%	234	11	11	11	11	81	81	28			
City	200059	City Of Carrington	0.062157%	2,718	252	252	252	252	717	717	276			
City	200060	City Of Mott	0.010679%	101	(14)	(14)	(14)	(14)	66	66	25			
City	200061	City Of Larimore	0.009705%	526	55	55	55	55	127	127	52			
City	200062	City Of Sherwood	0.002956%	100	7	7	7	7	30	30	12			
City	200063	City Of Lamoure	0.016885%	422	19	19	19	19	146	146	54			
City	200064	City Of Michigan	0.004956%	126	5	5	5	5	42	44	20			
City	200065	City Of Park River	0.041483%	1,013	43	43	43	43	353	353	135			
City	200067	City Of Hatton	0.005784%	381	44	44	44	44	87	87	31			
City	200069	City Of Northwood	0.025213%	758	48	48	48	48	236	236	94			
City	200070	City Of Powers Lake	0.013684%	45	(32)	(32)	(32)	(32)	71	71	31			
City	200072	City Of Towner	0.005674%	581	75	75	75	75	118	118	45			
City	200073	City Of Pembina	0.008495%	234	13	13	13	13	76	76	30			
City	200075	City Of Underwood	0.007855%	195	9	9	9	9	67	67	25			
City	200076	City Of New Leipzig	0.002410%	60	3	3	3	3	21	21	6			
City	200077	City Of Stanley	0.063839%	3,314	341	341	341	341	818	818	314			
City	200080	City Of Crosby	0.017517%	527	33	33	33	33	164	164	67			
City	200083	City Of Grafton	0.140567%	3,971	228	228	228	228	1,279	1,279	501			
City	200084	City Of Emerado	0.006720%	170	8	8	8	8	58	58	22			
City	200085	City Of Lincoln	0.043856%	914	21	21	21	21	349	349	132			
City	200086	City Of Minto	0.007644%	194	9	9	9	9	67	67	24			
City	200087	City Of Ashley	0.011237%	254	9	9	9	9	93	93	32			
City	200088	City Of Neche	0.003771%	113	7	7	7	7	35	35	15			
City	200089	City Of Surrey	0.040598%	1,250	83	83	83	83	386	386	146			
City	200090	City Of Hankinson	0.019241%	649	48	48	48	48	192	192	73			
City	200091	City Of New Rockford	0.018617%	471	22	22	22	22	161	161	61			

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)										2024 and Thereafter
				Total Deferred	2018	2019	2020	2021	2022	2023	2024	2025	2026	
City	200094	City Of West Fargo	0.706287%	\$ 17,031	\$ 692	\$ 692	\$ 692	\$ 692	\$ 5,973	\$ 5,973	\$ 5,973	\$ 5,973	\$ 5,973	2,317
City	200097	City Of Devils Lake	0.156007%	4,834	320	320	320	320	1,487	1,487	1,487	1,487	1,487	580
City	200098	City Of Oakes	0.053780%	2,140	184	184	184	184	587	587	587	587	587	230
City	200100	City Of Mohall	0.013444%	335	15	15	15	15	116	116	116	116	116	43
City	200101	City Of Lidgerwood	0.006441%	162	8	8	8	8	56	56	56	56	56	18
City	200102	City Of McClusky	0.003246%	81	4	4	4	4	28	28	28	28	28	9
City	200103	City Of Burlington	0.026892%	681	31	31	31	31	232	232	232	232	232	93
City	200104	City Of Lisbon	0.041017%	623	(18)	(18)	(18)	(18)	289	289	289	289	289	117
City	200110	City Of Halliday	0.011186%	283	13	13	13	13	96	96	96	96	96	38
City	200111	City Of Maddock	0.012235%	305	13	13	13	13	105	105	105	105	105	43
City	200114	City Of Regent	0.005841%	250	23	23	23	23	66	66	66	66	66	26
City	200115	City Of Lakota	0.019015%	644	47	47	47	47	190	190	190	190	190	76
City	200117	City Of Alexander	0.007662%	774	99	99	99	99	157	157	157	157	157	64
City	200118	City Of Berthold	0.008054%	203	9	9	9	9	69	69	69	69	69	29
City	200119	City Of Carson	0.006566%	164	7	7	7	7	56	56	56	56	56	22
City	200120	City Of Dodge	0.003165%	109	9	9	9	9	32	32	32	32	32	10
County	300001	Adams County	0.109601%	3,174	190	190	190	190	1,009	1,009	1,009	1,009	1,009	396
County	300002	Barnes County	0.363438%	10,295	596	596	596	596	3,313	3,313	3,313	3,313	3,313	1,285
County	300003	Benson County	0.184335%	4,166	137	137	137	137	1,515	1,515	1,515	1,515	1,515	588
County	300004	Billings County	0.250773%	6,038	244	244	244	244	2,119	2,119	2,119	2,119	2,119	824
County	300005	Bottineau County	0.294106%	8,082	443	443	443	443	2,642	2,642	2,642	2,642	2,642	1,026
County	300006	Bowman County	0.162401%	4,341	226	226	226	226	1,440	1,440	1,440	1,440	1,440	557
County	300007	Burke County	0.146703%	4,007	218	218	218	218	1,314	1,314	1,314	1,314	1,314	507
County	300008	Burleigh County	1.464419%	48,460	3,493	3,493	3,493	3,493	14,443	14,443	14,443	14,443	14,443	5,602
County	300009	Cass County	2.173078%	54,534	2,463	2,463	2,463	2,463	18,711	18,711	18,711	18,711	18,711	7,260
County	300010	Cavalier County	0.186301%	4,842	237	237	237	237	1,630	1,630	1,630	1,630	1,630	634
County	300011	Dickey County	0.162693%	5,275	371	371	371	371	1,588	1,588	1,588	1,588	1,588	615
County	300012	Divide County	0.237822%	7,625	529	529	529	529	2,307	2,307	2,307	2,307	2,307	895
County	300013	Dunn County	0.445456%	11,803	603	603	603	603	3,933	3,933	3,933	3,933	3,933	1,525
County	300014	Eddy County	0.083118%	2,297	127	127	127	127	749	749	749	749	749	291
County	300015	Emmons County	0.128171%	2,752	73	73	73	73	1,031	1,031	1,031	1,031	1,031	398
County	300016	Foster County	0.107742%	4,386	385	385	385	385	1,191	1,191	1,191	1,191	1,191	464
County	300018	Grand Forks County	1.398241%	49,588	3,854	3,854	3,854	3,854	14,309	14,309	14,309	14,309	14,309	5,554
County	300019	Grant County	0.105582%	2,736	133	133	133	133	922	922	922	922	922	360
County	300020	Griggs County	0.083888%	2,453	150	150	150	150	777	777	777	777	777	299
County	300021	Hettinger County	0.107711%	2,936	158	158	158	158	964	964	964	964	964	375
County	300023	Lamoure County	0.161040%	4,069	187	187	187	187	1,391	1,391	1,391	1,391	1,391	539
County	300024	Logan County	0.070475%	1,672	65	65	65	65	592	592	592	592	592	228
County	300025	Mchenry County	0.127588%	4,953	419	419	419	419	1,373	1,373	1,373	1,373	1,373	531
County	300026	McIntosh County	0.100116%	2,503	112	112	112	112	860	860	860	860	860	335
County	300027	Mckenzie County	1.143589%	11,997	(1,319)	(1,319)	(1,319)	(1,319)	7,232	7,232	7,232	7,232	7,232	2,809
County	300028	McLean County	0.464840%	12,175	607	607	607	607	4,082	4,082	4,082	4,082	4,082	1,583
County	300029	Mercer County	0.326557%	11,331	861	861	861	861	3,302	3,302	3,302	3,302	3,302	1,283
County	300030	Morton County	0.709244%	15,632	464	464	464	464	5,767	5,767	5,767	5,767	5,767	2,242
County	300031	Mountrail County	0.593137%	13,373	436	436	436	436	4,870	4,870	4,870	4,870	4,870	1,889
County	300032	Nelson County	0.138243%	3,324	134	134	134	134	1,167	1,167	1,167	1,167	1,167	454
County	300033	Oliver County	0.068974%	2,092	135	135	135	135	651	651	651	651	651	250
County	300034	Pembina County	0.267442%	7,954	497	497	497	497	2,497	2,497	2,497	2,497	2,497	972
County	300035	Pierce County	0.213176%	6,397	406	406	406	406	2,000	2,000	2,000	2,000	2,000	773
County	300036	Ramsey County	0.317547%	6,030	56	56	56	56	2,430	2,430	2,430	2,430	2,430	946
County	300037	Ransom County	0.141976%	4,016	231	231	231	231	1,293	1,293	1,293	1,293	1,293	506
County	300038	Renville County	0.121718%	2,897	113	113	113	113	1,023	1,023	1,023	1,023	1,023	399
County	300039	Richland County	0.530687%	12,903	537	537	537	537	4,505	4,505	4,505	4,505	4,505	1,745
County	300040	Rolette County	0.268190%	7,149	369	369	369	369	2,375	2,375	2,375	2,375	2,375	923
County	300042	Sheridan County	0.055741%	1,553	87	87	87	87	504	504	504	504	504	197
County	300044	Slope County	0.056212%	1,384	59	59	59	59	479	479	479	479	479	190
County	300045	Stark County	0.674730%	19,984	1,243	1,243	1,243	1,243	6,288	6,288	6,288	6,288	6,288	2,436
County	300046	Steele County	0.089097%	2,407	128	128	128	128	794	794	794	794	794	307
County	300047	Stutsman County	0.592518%	15,900	833	833	833	833	5,263	5,263	5,263	5,263	5,263	2,042
County	300048	Towner County	0.101374%	2,505	109	109	109	109	867	867	867	867	867	335
County	300049	Traill County	0.274015%	6,043	180	180	180	180	2,229	2,229	2,229	2,229	2,229	865

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Continued)

			Schedule of Deferred Outflows/(Inflows)												2024 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023				Thereafter	
County	300050	Walsh County	0.310925%	\$ 9,068	\$ 550	\$ 550	\$ 550	\$ 550	\$ 2,875	\$ 2,875	\$	\$	1,118		
County	300051	Ward County	1.246814%	40,610	2,873	2,873	2,873	2,873	12,195	12,195			4,728		
County	300052	Wells County	0.142644%	4,987	381	381	381	381	1,448	1,448			567		
County	300053	Williams County	1.342069%	53,981	4,699	4,699	4,699	4,699	14,734	14,734			5,717		
School District	400002	Mcclusky Public Schools	0.012964%	340	17	17	17	17	114	114			44		
School District	400003	Lake Region Special Education Unit	0.054715%	1,385	64	64	64	64	473	473			183		
School District	400004	Lidgerwood Public School	0.030326%	914	58	58	58	58	285	285			112		
School District	400006	Halliday Public School	0.004294%	337	40	40	40	40	73	73			31		
School District	400007	Oliver-Mercer Special Education Unit	0.031536%	1,270	110	110	110	110	346	346			138		
School District	400008	Underwood School District #8	0.029016%	521	-	-	-	-	217	217			87		
School District	400010	New Town Public School District	0.161050%	2,642	(36)	(36)	(36)	(36)	1,168	1,168			450		
School District	400011	Bottineau Public School	0.131265%	1,381	(151)	(151)	(151)	(151)	831	831			323		
School District	400012	Peace Garden Special Services	0.032975%	801	33	33	33	33	280	280			109		
School District	400014	Beulah Public School #27	0.092571%	2,430	122	122	122	122	814	814			314		
School District	400016	St John School District #3	0.072235%	1,697	64	64	64	64	604	604			233		
School District	400017	Ellendale Public School District #40	0.042619%	969	33	33	33	33	351	351			135		
School District	400018	Rural Cass Special Education Unit	0.020112%	235	(20)	(20)	(20)	(20)	130	130			55		
School District	400019	Fargo Public Schools	2.068710%	55,818	2,955	2,955	2,955	2,955	18,423	18,423			7,152		
School District	400020	Surrey Schools	0.057860%	917	(18)	(18)	(18)	(18)	414	414			161		
School District	400021	Jamestown Public School District #1	0.292428%	9,553	679	679	679	679	2,865	2,865			1,107		
School District	400023	Warwick Public School	0.039659%	1,352	101	101	101	101	398	398			152		
School District	400024	Souris Valley Special Services	0.032287%	2,694	331	331	331	331	573	573			224		
School District	400025	Rugby Public School District #5	0.063113%	1,452	51	51	51	51	523	523			202		
School District	400026	Billings County School District	0.036929%	1,042	60	60	60	60	336	336			131		
School District	400027	Belcourt School District #7	0.484653%	6,921	(271)	(271)	(271)	(271)	3,353	3,353			1,299		
School District	400028	West Fargo Public School #6	1.556979%	42,881	2,361	2,361	2,361	2,361	14,002	14,002			5,433		
School District	400029	Minot Public School District #1	1.574009%	31,753	571	571	571	571	12,340	12,340			4,789		
School District	400030	Belfield Public School #13	0.034847%	831	33	33	33	33	294	294			111		
School District	400031	Minto Public School District #20	0.035720%	1,053	65	65	65	65	333	333			127		
School District	400033	Harvey Public School Dist #38	0.063341%	1,566	68	68	68	68	541	541			212		
School District	400034	Oakes Public Schools	0.058982%	1,389	52	52	52	52	493	493			185		
School District	400035	Larimore Public School District #44	0.055135%	1,469	76	76	76	76	488	488			199		
School District	400036	Hazen Public School District #3	0.057263%	2,363	210	210	210	210	638	638			247		
School District	400038	Park River Area School District	0.053311%	1,446	77	77	77	77	475	477			186		
School District	400039	Hillsboro Public School	0.053687%	1,755	124	124	124	124	526	526			207		
School District	400040	Lisbon Public School	0.060108%	1,695	98	98	98	98	547	547			209		
School District	400042	Northern Cass School District # 97	0.051824%	2,336	221	221	221	221	608	608			236		
School District	400043	Mandaree Public School #36	0.039316%	1,611	143	143	143	143	437	437			165		
School District	400044	Thompson Public School	0.034554%	899	45	45	45	45	303	303			113		
School District	400045	Northern Plains Special Ed Unit	0.011497%	(360)	(89)	(89)	(89)	(89)	(3)	(3)			2		
School District	400046	Bowman County School District #1	0.066288%	1,499	49	49	49	49	545	545			213		
School District	400047	Apple Creek Elementary School	0.003202%	373	50	50	50	50	74	74			25		
School District	400048	Burke Central School	0.017091%	361	9	9	9	9	136	136			53		
School District	400049	Washburn Public School	0.038820%	740	7	7	7	7	297	297			118		
School District	400050	Enderlin Area School District #24	0.051161%	1,248	53	53	53	53	435	435			166		
School District	400051	Midkota School	0.016856%	414	18	18	18	18	144	144			54		
School District	400052	Velva Public School	0.037635%	970	46	46	46	46	328	328			130		
School District	400053	Sheyenne Valley Special Education Unit	0.052784%	1,611	105	105	105	105	500	500			191		
School District	400054	Center Stanton Public School	0.024324%	454	2	2	2	2	184	184			78		
School District	400055	Burleigh County Special Education Unit	0.004739%	120	5	5	5	5	41	43			16		
School District	400056	New Rockford Sheyenne Public School	0.026732%	822	54	54	54	54	254	254			98		
School District	400057	James River Multidistrict Special Education Unit	0.041549%	1,465	113	113	113	113	424	424			165		
School District	400058	Newburg United Public School	0.021396%	646	41	41	41	41	201	201			80		
School District	400059	Napoleon Public School District #2	0.027817%	1,091	93	93	93	93	301	301			117		
School District	400060	Yellowstone School District # 14	0.017300%	617	48	48	48	48	177	177			71		
School District	400061	Cavalier Public Schools	0.040992%	1,381	101	101	101	101	408	408			161		
School District	400062	Richland School District # 44	0.035027%	894	42	42	42	42	304	304			118		
School District	400063	Fort Totten School District # 30	0.042096%	640	(18)	(18)	(18)	(18)	297	297			118		
School District	400064	Bismarck Public Schools	2.282409%	63,250	3,521	3,521	3,521	3,521	20,587	20,587			7,992		
School District	400065	Solen Public School Dist #3	0.042640%	1,972	190	190	190	190	509	509			194		
School District	400068	Lakota Public School District # 66	0.030341%	971	67	67	67	67	294	294			115		

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)										2024 and Thereafter
				Total Deferred	2018	2019	2020	2021	2022	2023	2024	2025	2026	
School District	400069	Stanley Community Public School District # 2	0.130850%	\$ 6,390	\$ 635	\$ 635	\$ 635	\$ 635	\$ 1,613	\$ 1,613	\$ 624			624
School District	400070	Mandan Public School District #1	0.704424%	21,527	1,401	1,401	1,401	1,401	6,668	6,668	2,587			2,587
School District	400072	Killdeer Public School #16	0.056582%	1,599	93	93	93	93	516	516	195			195
School District	400073	Glenburn School District	0.042314%	1,105	54	54	54	54	371	371	147			147
School District	400074	New Public School #8	0.066844%	2,531	210	210	210	210	710	710	271			271
School District	400075	Williston Public School #1	0.651902%	16,500	760	760	760	760	5,635	5,635	2,190			2,190
School District	400076	Valley City Public School	0.101928%	2,724	142	142	142	142	904	904	348			348
School District	400077	Dickinson Public Schools	0.516684%	11,698	387	387	387	387	4,250	4,250	1,650			1,650
School District	400078	Drayton Public School #19	0.023127%	625	34	34	34	34	207	207	75			75
School District	400079	Mohall Lansford Sherwood School	0.035750%	1,287	101	101	101	101	369	369	145			145
School District	400080	Westhope Public School #17	0.025869%	443	(3)	(3)	(3)	(3)	190	190	75			75
School District	400081	Kindred Public School District #2	0.038882%	1,527	130	130	130	130	421	421	165			165
School District	400082	Grafton Public School District #3	0.153090%	3,149	65	65	65	65	1,210	1,210	469			469
School District	400083	Wilton Public School District	0.025213%	644	30	30	30	30	218	218	88			88
School District	400084	Sheyenne Valley Career And Tech Center	0.009816%	249	12	12	12	12	85	85	31			31
School District	400085	White Shield School Dist #85	0.103698%	2,265	64	64	64	64	840	840	329			329
School District	400086	Tgu School District #60	0.171197%	4,664	252	252	252	252	1,532	1,532	592			592
School District	400087	Turtle Lake Mercer School District #72	0.035097%	1,272	101	101	101	101	363	363	142			142
School District	400088	Lamoure School District #8	0.039836%	1,717	158	158	158	158	455	455	175			175
School District	400089	Divide County School Dist #1	0.059626%	1,476	64	64	64	64	510	510	200			200
School District	400090	Mott/Regent School Dist #1	0.037212%	1,084	66	66	66	66	344	344	132			132
School District	400091	United Public School District # 7	0.102702%	2,721	139	139	139	139	907	907	351			351
School District	400092	Kulm Public School District #7	0.031609%	793	35	35	35	35	272	272	109			109
School District	400093	Midway Public School District #128	0.046858%	2,222	217	217	217	217	567	567	220			220
School District	400094	Dunseith School District #1	0.148544%	3,424	121	121	121	121	1,232	1,232	476			476
School District	400095	Carrington School District #49	0.041320%	1,121	60	60	60	60	369	369	143			143
School District	400096	Glen Ullin Public School #48	0.026927%	708	35	35	35	35	237	237	94			94
School District	400099	Manvel Public School	0.019446%	396	7	7	7	7	152	152	64			64
School District	400100	Maple Valley School District	0.028933%	1,092	90	90	90	90	307	307	118			118
School District	400101	North Border School District # 100	0.059710%	1,339	42	42	42	42	489	489	193			193
School District	400102	Mckenzie Cty Public School #1	0.210221%	7,498	587	587	587	587	2,158	2,158	834			834
School District	400103	Devils Lake Public School	0.288661%	7,737	405	405	405	405	2,563	2,563	991			991
School District	400104	Mt Pleasant School Dist #4	0.035906%	837	31	31	31	31	299	299	115			115
School District	400105	Central Cass Public School District #7	0.092835%	2,340	107	107	107	107	801	801	310			310
School District	400106	Milnor Public School District #2	0.036822%	744	13	13	13	13	288	288	116			116
School District	400107	Mapleton Public School	0.010757%	457	41	41	41	41	122	122	49			49
School District	400108	Linton Public School District #36	0.047612%	1,550	109	109	109	109	465	465	184			184
School District	400109	Tioga Public School District #15	0.070333%	2,544	201	201	201	201	727	727	286			286
School District	400114	Zeeland Public Schools	0.007054%	178	9	9	9	9	61	61	20			20
School District	400117	Garrison Public School District #51	0.055840%	1,831	131	131	131	131	548	548	211			211
School District	400118	Kenmare Public School District #28	0.048435%	1,016	23	23	23	23	386	386	152			152
School District	400119	Lewis & Clark Public Schools	0.037604%	2,255	248	248	248	248	529	529	205			205
School District	400120	Sw Special Education Unit	0.009501%	518	54	54	54	54	125	125	52			52
School District	400121	North Valley Career & Technology Center	0.017213%	394	14	14	14	14	142	142	54			54
School District	400122	Dakota Prairie Public School	0.055439%	1,818	130	130	130	130	544	544	210			210
School District	400123	Beach Public School District #3	0.075913%	2,692	210	210	210	210	777	777	298			298
School District	400124	Rolette Public School	0.025675%	236	(35)	(35)	(35)	(35)	157	157	62			62
School District	400125	Drake Public School District	0.019727%	609	41	41	41	41	188	188	69			69
School District	400137	New Salem Almont School District #49	0.047456%	1,003	24	24	24	24	379	379	149			149
School District	400138	Max Public School	0.032770%	832	38	38	38	38	283	283	114			114
School District	400139	East Central Special Education Unit	0.041777%	581	(25)	(25)	(25)	(25)	287	287	107			107
School District	400140	North Sargent School District #3	0.036077%	1,021	59	59	59	59	329	329	127			127
School District	400141	Wahpeton Public School District 37	0.136950%	4,214	277	277	277	277	1,301	1,301	504			504
School District	400142	Medina Public School District #3	0.019818%	444	15	15	15	15	163	163	58			58
School District	400143	Pingree-Buchanan School District	0.025415%	604	23	23	23	23	213	213	86			86
School District	400144	West River Student Services	0.011831%	532	50	50	50	50	138	138	56			56
School District	400145	Leeds Public School District 6	0.015261%	530	40	40	40	40	154	154	62			62
School District	400147	Sawyer Public School	0.017268%	647	53	53	53	53	182	182	71			71
School District	400148	Wilmar Multidistrict Special Education Unit	0.073133%	1,691	60	60	60	60	607	607	237			237
School District	400149	Great Northwest Education Cooperative	0.015922%	475	30	30	30	30	149	149	57			57
School District	400150	Anamoose Public School District #14	0.014831%	289	4	4	4	4	115	115	43			43

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer* (Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)										2024 and Thereafter	
				Total Deferred	2018	2019	2020	2021	2022	2023	2023	2023	2023	2024 and Thereafter	2024 and Thereafter
School District	400151	South Prairie School District #70	0.059286%	\$ 1,311	\$ 40	\$ 40	\$ 40	\$ 40	\$ 483	\$ 483	\$ 483	\$ 483	\$ 185		
School District	400152	South East Education Cooperative	0.041033%	1,718	154	154	154	154	461	461	461	461	180		
School District	400153	South Heart Public School District #9	0.025971%	543	12	12	12	12	206	206	206	206	83		
Political Subdivision	500002	Cass County Water Resource District	0.022457%	746	54	54	54	54	222	222	222	222	86		
Political Subdivision	500003	Walsh County Water Resource District	0.004389%	179	16	16	16	16	48	48	48	48	19		
Political Subdivision	500005	Ramsey County Soil Conservation District	0.001457%	52	4	4	4	4	15	15	15	15	6		
Political Subdivision	500006	James River Soil Conservation District	0.005115%	127	6	6	6	6	44	44	44	44	15		
Political Subdivision	500007	Burleigh County Soil Conservation District	0.014769%	284	3	3	3	3	114	114	114	114	44		
Political Subdivision	500008	Traill County Water Resource District	0.005050%	350	41	41	41	41	78	78	78	78	30		
Political Subdivision	500009	Grafton Park District	0.015008%	380	17	17	17	17	130	130	130	130	52		
Political Subdivision	500010	Cass County Soil Conservation District	0.019355%	490	23	23	23	23	168	168	168	168	62		
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014606%	100	(25)	(25)	(25)	(25)	84	84	84	84	32		
Political Subdivision	500016	Greater Ramsey Water District	0.030978%	784	36	36	36	36	268	268	268	268	104		
Political Subdivision	500017	Carnegie Regional Library	0.005311%	148	8	8	8	8	48	48	48	48	20		
Political Subdivision	500018	Griggs County Public Library	0.004191%	55	(3)	(3)	(3)	(3)	29	29	29	29	9		
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.044800%	535	(42)	(42)	(42)	(42)	293	293	293	293	117		
Political Subdivision	500022	Consolidated Waste Ltd	0.013512%	459	34	34	34	34	135	135	135	135	53		
Political Subdivision	500023	Walsh County Housing Authority	0.002756%	70	3	3	3	3	24	24	24	24	10		
Political Subdivision	500024	Williams County Soil Conservation District	0.004587%	111	5	5	5	5	39	39	39	39	13		
Political Subdivision	500025	Bowman City Park Board	0.007743%	224	14	14	14	14	71	71	71	71	26		
Political Subdivision	500028	Williston Housing Authority	0.024547%	1,344	142	142	142	142	325	325	325	325	126		
Political Subdivision	500030	Minot Rural Fire Department	0.013808%	349	16	16	16	16	119	119	119	119	47		
Political Subdivision	500031	Central Plains Water District	0.016382%	410	19	19	19	19	141	141	141	141	52		
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005167%	130	6	6	6	6	44	44	44	44	17		
Political Subdivision	500038	Jamestown Regional Airport	0.013132%	333	16	16	16	16	114	114	114	114	41		
Political Subdivision	500040	Fargo Park District	0.289336%	4,537	(99)	(99)	(99)	(99)	2,064	2,064	2,064	2,064	805		
Political Subdivision	500041	Bismarck Rural Fire Protection	0.052073%	578	(55)	(55)	(55)	(55)	334	334	334	334	130		
Political Subdivision	500045	Dunseith Community Nursing Home	0.086241%	4,074	397	397	397	397	1,042	1,042	1,042	1,042	402		
Political Subdivision	500047	Mercer County Soil Conservation District	0.003351%	618	87	87	87	87	112	112	112	112	46		
Political Subdivision	500049	West Fargo Park District	0.100123%	2,198	64	64	64	64	812	812	812	812	318		
Political Subdivision	500053	Stutsman County Housing Authority	0.012781%	317	14	14	14	14	110	110	110	110	41		
Political Subdivision	500054	Grand Forks County Water Resource District	0.003360%	191	20	20	20	20	45	45	45	45	21		
Political Subdivision	500055	Southeast Region Career & Technology Center	0.008789%	222	10	10	10	10	76	76	76	76	30		
Political Subdivision	500056	Cavalier County Job Development Authority	0.004320%	110	5	5	5	5	38	38	38	38	14		
Political Subdivision	500057	Barnes County Soil Conservation District	0.006869%	534	64	64	64	64	116	116	116	116	46		
Political Subdivision	500059	Traill Rural Water District	0.009829%	321	23	23	23	23	96	96	96	96	37		
Political Subdivision	500061	Ward County Water Resource District	0.003210%	81	4	4	4	4	28	28	28	28	9		
Political Subdivision	500063	Southwest Water Authority	0.269883%	6,718	297	297	297	297	2,315	2,315	2,315	2,315	900		
Political Subdivision	500068	Burleigh County Council On Aging	0.061500%	1,856	118	118	118	118	578	578	578	578	228		
Political Subdivision	500072	Watford City Park District	0.045774%	2,402	248	248	248	248	591	591	591	591	228		
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009305%	271	16	16	16	16	85	85	85	85	37		
Political Subdivision	500081	Ramsey County Housing Authority	0.021774%	664	43	43	43	43	205	205	205	205	82		
Political Subdivision	500082	Grand Forks Public Library	0.055829%	1,217	35	35	35	35	452	452	452	452	173		
Political Subdivision	500084	Rolette County Soil Conservation District	0.003129%	72	3	3	3	3	26	26	26	26	8		
Political Subdivision	500085	Jamestown Parks And Recreation District	0.032098%	284	(45)	(45)	(45)	(45)	195	195	195	195	74		
Political Subdivision	500091	Ramsey County Water Resource District	0.002854%	73	3	3	3	3	25	25	25	25	11		
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.030544%	774	36	36	36	36	264	264	264	264	102		
Political Subdivision	500108	North Dakota Firefighters Association	0.010882%	919	113	113	113	113	195	195	195	195	77		
Political Subdivision	500109	James River Valley Library System	0.028512%	957	70	70	70	70	283	283	283	283	111		
Political Subdivision	500110	Grand Forks Park District	0.156996%	4,527	270	270	270	270	1,444	1,444	1,444	1,444	559		
Political Subdivision	500111	McIntosh County Housing Authority	0.003512%	88	4	4	4	4	31	31	31	31	10		
School District	500113	Lonetree Special Education Unit	0.008097%	206	9	9	9	9	70	70	70	70	28		
School District	500114	Roughrider Education Services Program (RESP)	0.002943%	73	3	3	3	3	25	25	25	25	11		
Political Subdivision	500116	Western Area Water Supply Authority	0.090933%	2,873	196	196	196	196	876	876	876	876	337		
Political Subdivision	500118	Crosby Park District	0.007686%	1,502	214	214	214	214	271	271	271	271	104		
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.011980%	(25)	(37)	(37)	(37)	(37)	52	52	52	52	19		
Political Subdivision	500121	Devils Lake Park Board	0.034527%	873	41	41	41	41	299	299	299	299	111		
Political Subdivision	500122	North Central Soil Conservation District	0.006422%	433	50	50	50	50	98	98	98	98	37		
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.005119%	129	6	6	6	6	44	44	44	44	16		
Political Subdivision	500125	Wahpeton Park Board	0.049289%	(1,805)	(420)	(420)	(420)	(420)	(52)	(52)	(52)	(52)	(21)		
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	6,484	1,015	1,015	1,015	1,015	1,015	1,015	1,015	1,015	394		
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	468	73	73	73	73	73	73	73	73	30		
Total				99.999994%	\$ 2,761,427	\$ 152,753	\$ 152,753	\$ 152,753	\$ 152,753	\$ 900,443	\$ 900,461	\$ 900,461	\$ 349,511		

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. The sum of the values by employer differ from the System totals due to rounding.

Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

During Year Ending Recognition Period			2017	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions												
			7,3881														
Employer Type	Employer ID	Employer	Differences between	Changes in Proportionate	Total Deferred	2018	2019	2020	2021	2022	2023	2024 and Thereafter					
			Employer Contributions and Share of Contributions	Share													
State of ND	010100	Governor's Office	\$ 15	\$ -	\$ 13	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	\$ 1					
State of ND	010800	Secretary Of State	(506)	-	(438)	(68)	(68)	(68)	(68)	(68)	(68)	(30)					
State	011000	Office Of Management & Budget	(294)	-	(254)	(40)	(40)	(40)	(40)	(40)	(40)	(14)					
State	011200	Information Technology Dept	(1,418)	-	(1,226)	(192)	(192)	(192)	(192)	(192)	(192)	(74)					
State	011700	State Auditor's Office	1,151	-	995	156	156	156	156	156	156	59					
State	011800	Central Services	(383)	-	(331)	(52)	(52)	(52)	(52)	(52)	(52)	(19)					
State of ND	012000	State Treasurer's Office	(514)	-	(444)	(70)	(70)	(70)	(70)	(70)	(70)	(28)					
State	012500	Attorney General's Office	7,339	-	6,346	993	993	993	993	993	993	388					
State of ND	012700	Tax Department	305	-	264	41	41	41	41	41	41	18					
State of ND	013000	Facility Management	252	-	218	34	34	34	34	34	34	14					
State of ND	014000	Office Of Administrative Hearings	(97)	-	(84)	(13)	(13)	(13)	(13)	(13)	(13)	(6)					
State	016000	Legislative Council	(751)	-	(649)	(102)	(102)	(102)	(102)	(102)	(102)	(37)					
State of ND	018000	ND Supreme Court	11,996	-	10,372	1,624	1,624	1,624	1,624	1,624	1,624	628					
State of ND	018800	Commission On Legal Counsel For Indigents	(1,349)	-	(1,166)	(183)	(183)	(183)	(183)	(183)	(183)	(68)					
State	019000	Retirement & Investment Office	(312)	-	(270)	(42)	(42)	(42)	(42)	(42)	(42)	(18)					
State	019200	ND Public Employees Retirement System	(1,838)	-	(1,589)	(249)	(249)	(249)	(249)	(249)	(249)	(95)					
State of ND	020100	Public Instruction	2,362	-	2,042	320	320	320	320	320	320	122					
State	020200	Education Standards & Practice	497	-	430	67	67	67	67	67	67	28					
State	021500	ND University System Office	(792)	-	(685)	(107)	(107)	(107)	(107)	(107)	(107)	(43)					
State of ND	022300	ND Youth Correctional Center	2,107	-	1,822	285	285	285	285	285	285	112					
State of ND	022400	Juvenile Services - DOCR	(162)	-	(140)	(22)	(22)	(22)	(22)	(22)	(22)	(8)					
State	022600	Land Department	(73)	-	(63)	(10)	(10)	(10)	(10)	(10)	(10)	(3)					
State	022700	Bismarck State College	2,512	-	2,172	340	340	340	340	340	340	132					
State	022800	Lake Region State College	954	-	825	129	129	129	129	129	129	51					
State	022900	Williston State College	454	-	393	61	61	61	61	61	61	27					
State	023000	University Of North Dakota	17,407	-	15,051	2,356	2,356	2,356	2,356	2,356	2,356	915					
State	023500	North Dakota State University	9,628	-	8,325	1,303	1,303	1,303	1,303	1,303	1,303	507					
State	023800	ND St College Of Science	3,411	-	2,949	462	462	462	462	462	462	177					
State	023900	Dickinson State University	1,051	-	909	142	142	142	142	142	142	57					
State	024000	Mayville State University	1,036	-	896	140	140	140	140	140	140	56					
State	024100	Minot State University	4,695	-	4,060	635	635	635	635	635	635	250					
State	024200	Valley City State University	1,322	-	1,143	179	179	179	179	179	179	69					
State of ND	025000	ND State Library	223	-	193	30	30	30	30	30	30	13					
State of ND	025200	SCHOOL FOR THE DEAF	(40)	-	(35)	(5)	(5)	(5)	(5)	(5)	(5)	(5)					
State of ND	025300	School For The Blind	146	-	126	20	20	20	20	20	20	6					
State	026100	ND Board Of Nursing	(165)	-	(143)	(22)	(22)	(22)	(22)	(22)	(22)	(11)					
State of ND	027000	Career & Technical Education	(189)	-	(163)	(26)	(26)	(26)	(26)	(26)	(26)	(7)					
State of ND	030100	ND Department Of Health	1,332	-	1,152	180	180	180	180	180	180	72					
State of ND	031000	Life Skills and Transition Center	7,219	-	6,242	977	977	977	977	977	977	380					
State of ND	031200	North Dakota State Hospital	8,924	-	7,716	1,208	1,208	1,208	1,208	1,208	1,208	468					
State of ND	031300	ND Veterans Home	(1,371)	-	(1,185)	(186)	(186)	(186)	(186)	(186)	(186)	(69)					
State of ND	031600	Indian Affairs Commission	295	-	255	40	40	40	40	40	40	15					
State of ND	032100	Veterans Affairs Department	503	-	435	68	68	68	68	68	68	27					
State of ND	032500	Department Of Human Services	14,150	-	12,235	1,915	1,915	1,915	1,915	1,915	1,915	745					
State of ND	036000	Protection & Advocacy Project	(1,245)	-	(1,076)	(169)	(169)	(169)	(169)	(169)	(169)	(62)					
State	038000	Job Service North Dakota	(4,331)	-	(3,745)	(586)	(586)	(586)	(586)	(586)	(586)	(229)					
State	040100	Insurance Department	(180)	-	(156)	(24)	(24)	(24)	(24)	(24)	(24)	(12)					
State of ND	040500	Industrial Commission	273	-	236	37	37	37	37	37	37	14					
State of ND	040600	ND Department Of Labor	(1,038)	-	(898)	(140)	(140)	(140)	(140)	(140)	(140)	(58)					
State of ND	040800	Public Service Commission	(2,651)	-	(2,292)	(359)	(359)	(359)	(359)	(359)	(359)	(138)					
State of ND	041200	Aeronautics Commission	(93)	-	(80)	(13)	(13)	(13)	(13)	(13)	(13)	(2)					
State of ND	041300	Department Of Financial Institutions	125	-	108	17	17	17	17	17	17	6					
State of ND	041400	ND Securities Department	(742)	-	(642)	(100)	(100)	(100)	(100)	(100)	(100)	(42)					
State	042600	State Board Of Law Examiners	(2,655)	-	(2,296)	(359)	(359)	(359)	(359)	(359)	(359)	(142)					
State	042700	ND State Board Of Cosmetology	(18)	-	(16)	(2)	(2)	(2)	(2)	(2)	(2)	(4)					
State	042800	ND State Plumbing Board	(86)	-	(74)	(12)	(12)	(12)	(12)	(12)	(12)	(2)					
State	047100	Bank Of North Dakota	(9,350)	-	(8,084)	(1,266)	(1,266)	(1,266)	(1,266)	(1,266)	(1,266)	(488)					
State	047200	Public Finance Authority	(38)	-	(33)	(5)	(5)	(5)	(5)	(5)	(5)	(3)					
State	047300	Housing Finance Agency	(2,106)	-	(1,821)	(285)	(285)	(285)	(285)	(285)	(285)	(111)					
State	047500	Mill & Elevator Association	13,885	-	12,006	1,879	1,879	1,879	1,879	1,879	1,879	732					
State	048500	Workforce Safety & Insurance	(7,680)	-	(6,640)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(400)					

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

(Continued)

During Year Ending Recognition Period			2017 7,388.1	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions														
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share	Total Deferred	2018		2019		2020		2021		2022		2023		2024 and Thereafter
			\$				\$		\$		\$		\$		\$		\$		
State of ND	050200	Field Services Division		(1,706)	\$	\$	(1,475)		(231)	\$	(231)		(231)		(231)		(231)		(89)
State of ND	050400	Highway Patrol		2,247	-		1,943		304		304		304		304		304		119
State of ND	051700	Department Of Corrections Transitional Services		(57)	-		(49)		(8)		(8)		(8)		(8)		(8)		(1)
State of ND	051800	James River Correctional Ctr		(2,854)	-		(2,468)		(386)		(386)		(386)		(386)		(386)		(152)
State of ND	051900	State Penitentiary		(1,717)	-		(1,485)		(232)		(232)		(232)		(232)		(232)		(93)
State	052000	Rough Rider Industries		526	-		455		71		71		71		71		71		29
State of ND	053000	Department Of Corrections And Rehabilitation		(3,057)	-		(2,643)		(414)		(414)		(414)		(414)		(414)		(159)
State of ND	054000	Adjutant General ND National Guard		(5,482)	-		(4,740)		(742)		(742)		(742)		(742)		(742)		(288)
State of ND	060100	Department Of Commerce		(1,438)	-		(1,243)		(195)		(195)		(195)		(195)		(195)		(73)
State of ND	060200	Dept Of Agriculture		(297)	-		(257)		(40)		(40)		(40)		(40)		(40)		(17)
State of ND	060700	Milk Marketing Board		(46)	-		(40)		(6)		(6)		(6)		(6)		(6)		(4)
State of ND	060800	ND Oilseed Council		(7)	-		(6)		(1)		(1)		(1)		(1)		(1)		-
State	061100	ND Soybean Council		(96)	-		(83)		(13)		(13)		(13)		(13)		(13)		(5)
State of ND	061400	ND Corn Utilization Council		(42)	-		(36)		(6)		(6)		(6)		(6)		(6)		-
State of ND	061600	State Seed Department		213	-		184		29		29		29		29		29		10
State	062400	Beef Commission		(39)	-		(34)		(5)		(5)		(5)		(5)		(5)		(4)
State of ND	062500	ND Wheat Commission		(98)	-		(85)		(13)		(13)		(13)		(13)		(13)		(7)
State of ND	062600	ND Barley Council		(29)	-		(25)		(4)		(4)		(4)		(4)		(4)		(1)
State	066500	State Fair Association		(63)	-		(54)		(9)		(9)		(9)		(9)		(9)		-
State of ND	067000	Racing Commission		(29)	-		(25)		(4)		(4)		(4)		(4)		(4)		(1)
State of ND	070100	Historical Society		(2,279)	-		(1,971)		(308)		(308)		(308)		(308)		(308)		(123)
State of ND	070900	ND Council On The Arts		(72)	-		(62)		(10)		(10)		(10)		(10)		(10)		(2)
State of ND	072000	Game & Fish Department		(1,664)	-		(1,439)		(225)		(225)		(225)		(225)		(225)		(89)
State of ND	075000	Parks & Recreation Department		(234)	-		(202)		(32)		(32)		(32)		(32)		(32)		(10)
State of ND	077000	Water Commission		2,722	-		2,354		368		368		368		368		368		146
State	080100	Department Of Transportation		14,014	-		12,117		1,897		1,897		1,897		1,897		1,897		735
State	090000	ND State Board Of Accountancy		(62)	-		(54)		(8)		(8)		(8)		(8)		(8)		(6)
State	090100	Board Of Medical Examiners		711	-		615		96		96		96		96		96		39
State	090200	Board Of Pharmacy		(51)	-		(44)		(7)		(7)		(7)		(7)		(7)		(2)
State	090600	Real Estate Commission		376	-		325		51		51		51		51		51		19
State	090900	Electrical Board		(267)	-		(231)		(36)		(36)		(36)		(36)		(36)		(15)
State	099501	ND System Information Technology Services		(669)	-		(578)		(91)		(91)		(91)		(91)		(91)		(32)
District Health Unit	100002	McIntosh District Health Unit		(14)	-		(12)		(2)		(2)		(2)		(2)		(2)		-
District Health Unit	100003	Wells County Dist Health Unit		(558)	-		(482)		(76)		(76)		(76)		(76)		(76)		(26)
District Health Unit	100004	Central Valley Health Unit		(1,733)	-		(1,498)		(235)		(235)		(235)		(235)		(235)		(88)
District Health Unit	100005	Dickey County Health District		(43)	-		(37)		(6)		(6)		(6)		(6)		(6)		(1)
District Health Unit	100006	Emmons County Public Health		(12)	-		(10)		(2)		(2)		(2)		(2)		(2)		-
District Health Unit	100007	Rolette County Public Health		(246)	-		(213)		(33)		(33)		(33)		(33)		(33)		(15)
District Health Unit	100008	Towner County Public Health Unit		(152)	-		(131)		(21)		(21)		(21)		(21)		(21)		(5)
District Health Unit	100009	Nelson-Griggs District Health Unit		(38)	-		(33)		(5)		(5)		(5)		(5)		(5)		(3)
District Health Unit	100010	First District Health Unit		(939)	-		(812)		(127)		(127)		(127)		(127)		(127)		(50)
District Health Unit	100011	Lake Region District Health Unit		(32)	-		(28)		(4)		(4)		(4)		(4)		(4)		(4)
District Health Unit	100012	Garrison Diversion Conservancy District		(688)	-		(595)		(93)		(93)		(93)		(93)		(93)		(37)
District Health Unit	100013	Upper Missouri Health Unit		(202)	-		(175)		(27)		(27)		(27)		(27)		(27)		(13)
District Health Unit	100014	Kidder County District Health Unit		114	-		99		15		15		15		15		15		9
District Health Unit	100015	Southwestern District Health Unit		(253)	-		(219)		(34)		(34)		(34)		(34)		(34)		(15)
District Health Unit	100017	City-County Health District		610	-		527		83		83		83		83		83		29
District Health Unit	100018	Sargent County District Health Unit		(65)	-		(56)		(9)		(9)		(9)		(9)		(9)		(2)
District Health Unit	100019	Trail District Health Unit		(41)	-		(35)		(6)		(6)		(6)		(6)		(6)		-
District Health Unit	100021	Cavalier County Health Dist		(26)	-		(22)		(4)		(4)		(4)		(4)		(4)		(2)
District Health Unit	100022	Walsh County Health District		695	-		601		94		94		94		94		94		37
District Health Unit	100023	Custer Health Unit		(288)	-		(249)		(39)		(39)		(39)		(39)		(39)		(15)
Political Subdivision	100024	Southeast Water Users District		(4,231)	-		(3,658)		(573)		(573)		(573)		(573)		(573)		(200)
City	200002	City Of McVie		221	-		191		30		30		30		30		30		11
City	200003	City Of Drayton		69	-		60		9		9		9		9		9		6
City	200004	City Of Fessenden		(10)	-		(9)		(1)		(1)		(1)		(1)		(1)		(3)
City	200005	City Of Westhope		(26)	-		(22)		(4)		(4)		(4)		(4)		(4)		-
City	200006	City Of Belfield		(206)	-		(178)		(28)		(28)		(28)		(28)		(28)		(10)
City	200008	City Of Rolla		634	-		548		86		86		86		86		86		32
City	200009	City Of New Town		1,307	-		1,130		177		177		177		177		177		68
City	200010	City Of Cavalier		670	-		579		91		91		91		91		91		33

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

(Continued)

During Year Ending Recognition Period			2017 7.3881	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions														
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share	Total Deferred	2018		2019		2020		2021		2022		2023		2024 and Thereafter
			\$				\$		\$		\$		\$		\$		\$		
City	200011	City Of Harvey		181	\$	-	\$	157	\$	24	\$	24	\$	24	\$	24	\$	24	13
City	200012	City Of Napoleon		1,193		-		1,032		161		161		161		161		161	66
City	200014	City Of Grand Forks		(37,648)		-		(32,552)		(5,096)		(5,096)		(5,096)		(5,096)		(5,096)	(1,976)
City	200015	City Of Killdeer		(514)		-		(444)		(70)		(70)		(70)		(70)		(70)	(24)
City	200016	City Of Ellendale		(683)		-		(591)		(92)		(92)		(92)		(92)		(92)	(39)
City	200017	City Of Wishek		(51)		-		(44)		(7)		(7)		(7)		(7)		(7)	(2)
City	200018	City Of Granville		382		-		330		52		52		52		52		52	18
City	200019	City Of Linton		(54)		-		(47)		(7)		(7)		(7)		(7)		(7)	(5)
City	200020	City Of Finley		(237)		-		(205)		(32)		(32)		(32)		(32)		(32)	(13)
City	200021	City Of Wilton		101		-		87		14		14		14		14		14	3
City	200022	City Of Ray		(46)		-		(40)		(6)		(6)		(6)		(6)		(6)	(4)
City	200025	City Of Medora		278		-		240		38		38		38		38		38	12
City	200026	City Of Velva		261		-		226		35		35		35		35		35	16
City	200027	City Of Mandan		(1,124)		-		(972)		(152)		(152)		(152)		(152)		(152)	(60)
City	200028	City Of Thompson		(156)		-		(135)		(21)		(21)		(21)		(21)		(21)	(9)
City	200029	City Of Williston		9,291		-		8,033		1,258		1,258		1,258		1,258		1,258	485
City	200030	City Of Bowman		19		-		16		3		3		3		3		1	-
City	200031	City Of Tioga		1,023		-		885		138		138		138		138		138	57
City	200033	City Of Rhame		(132)		-		(114)		(18)		(18)		(18)		(18)		(18)	(6)
City	200035	City Of Fargo		(11,467)		-		(9,915)		(1,552)		(1,552)		(1,552)		(1,552)		(1,552)	(603)
City	200036	City Of Jamestown		(872)		-		(754)		(118)		(118)		(118)		(118)		(118)	(46)
City	200037	City Of Beach		(33)		-		(29)		(4)		(4)		(4)		(4)		(4)	(5)
City	200038	City Of Glenburn		(13)		-		(11)		(2)		(2)		(2)		(2)		(1)	-
City	200040	City Of Kulm		607		-		525		82		82		82		82		82	33
City	200041	City Of Harwood		(268)		-		(232)		(36)		(36)		(36)		(36)		(36)	(16)
City	200045	City Of Mapleton		(220)		-		(190)		(30)		(30)		(30)		(30)		(30)	(10)
City	200046	City Of Wahpeton		1,801		-		1,557		244		244		244		244		244	93
City	200049	City Of Elgin		(11)		-		(10)		(1)		(1)		(1)		(1)		(1)	(4)
City	200050	City Of Rugby		1,255		-		1,085		170		170		170		170		170	65
City	200051	City Of New Salem		(181)		-		(157)		(24)		(24)		(24)		(24)		(24)	(13)
City	200052	City Of Walhalla		(136)		-		(118)		(18)		(18)		(18)		(18)		(18)	(10)
City	200053	City Of Gwinner		55		-		48		7		7		7		7		7	6
City	200054	City Of Kenmare		(399)		-		(345)		(54)		(54)		(54)		(54)		(54)	(21)
City	200055	City Of Watford City		(2,387)		-		(2,064)		(323)		(323)		(323)		(323)		(323)	(126)
City	200057	City Of Cooperstown		(42)		-		(36)		(6)		(6)		(6)		(6)		(6)	-
City	200058	City Of New England		(24)		-		(21)		(3)		(3)		(3)		(3)		(3)	(3)
City	200059	City Of Carrington		1,173		-		1,014		159		159		159		159		159	60
City	200060	City Of Mott		(222)		-		(192)		(30)		(30)		(30)		(30)		(30)	(12)
City	200061	City Of Larimore		299		-		259		40		40		40		40		40	19
City	200062	City Of Sherwood		22		-		19		3		3		3		3		3	1
City	200063	City Of Lamoure		(47)		-		(41)		(6)		(6)		(6)		(6)		(6)	(5)
City	200064	City Of Michigan		(12)		-		(10)		(2)		(2)		(2)		(2)		(2)	-
City	200065	City Of Park River		(143)		-		(124)		(19)		(19)		(19)		(19)		(19)	(10)
City	200067	City Of Hatton		258		-		223		35		35		35		35		35	13
City	200069	City Of Northwood		76		-		66		10		10		10		10		10	6
City	200070	City Of Powers Lake		(382)		-		(330)		(52)		(52)		(52)		(52)		(52)	(18)
City	200072	City Of Towner		492		-		425		67		67		67		67		67	23
City	200073	City Of Pembina		1		-		1		-		-		-		-		-	1
City	200075	City Of Underwood		(23)		-		(20)		(3)		(3)		(3)		(3)		(3)	(2)
City	200076	City Of New Leipzig		(8)		-		(7)		(1)		(1)		(1)		(1)		(1)	(1)
City	200077	City Of Stanley		1,809		-		1,564		245		245		245		245		245	94
City	200080	City Of Crosby		54		-		47		7		7		7		7		7	5
City	200083	City Of Grafton		136		-		118		18		18		18		18		18	10
City	200084	City Of Emerald		(16)		-		(14)		(2)		(2)		(2)		(2)		(2)	(2)
City	200085	City Of Lincoln		(333)		-		(288)		(45)		(45)		(45)		(45)		(45)	(18)
City	200086	City Of Minto		(18)		-		(16)		(2)		(2)		(2)		(2)		(2)	(4)
City	200087	City Of Ashley		(62)		-		(54)		(8)		(8)		(8)		(8)		(8)	(6)
City	200088	City Of Neche		11		-		10		1		1		1		1		1	4
City	200089	City Of Surrey		159		-		137		22		22		22		22		22	5
City	200090	City Of Hankinson		140		-		121		19		19		19		19		19	7
City	200091	City Of New Rockford		(45)		-		(39)		(6)		(6)		(6)		(6)		(6)	(3)

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018.

Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

(Continued)

During Year Ending Recognition Period			2017 7.3881	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions															
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share	Total Deferred	2018										2024 and Thereafter			
			2018	2019			2020	2021	2022	2023										
City	200094	City Of West Fargo	\$	(2,696)	\$	-	\$	(2,331)	\$	(365)	\$	(365)	\$	(365)	\$	(365)	\$	(365)	\$	(141)
City	200097	City Of Devils Lake		645		-		558		87		87		87		87		87		36
City	200098	City Of Oakes		770		-		666		104		104		104		104		104		42
City	200100	City Of Mohall		(39)		-		(34)		(5)		(5)		(5)		(5)		(5)		(4)
City	200101	City Of Lidgerwood		(16)		-		(14)		(2)		(2)		(2)		(2)		(2)		(2)
City	200102	City Of McClusky		(9)		-		(8)		(1)		(1)		(1)		(1)		(1)		(2)
City	200103	City Of Burlington		(65)		-		(56)		(9)		(9)		(9)		(9)		(9)		(2)
City	200104	City Of Lisbon		(580)		-		(501)		(79)		(79)		(79)		(79)		(79)		(27)
City	200110	City Of Halliday		(27)		-		(23)		(4)		(4)		(4)		(4)		(3)		-
City	200111	City Of Maddock		(35)		-		(30)		(5)		(5)		(5)		(5)		(5)		-
City	200114	City of Regent		104		-		90		14		14		14		14		14		6
City	200115	City of Lakota		142		-		123		19		19		19		19		19		9
City	200117	City of Alexander		652		-		564		88		88		88		88		88		36
City	200118	City of Berthold		(21)		-		(18)		(3)		(3)		(3)		(3)		(3)		-
City	200119	City of Carson		(19)		-		(16)		(3)		(3)		(3)		(3)		(3)		-
City	200120	City of Dodge		27		-		23		4		4		4		4		3		-
County	300001	Adams County		195		-		169		26		26		26		26		26		13
County	300002	Barnes County		384		-		332		52		52		52		52		52		20
County	300003	Benson County		(1,027)		-		(888)		(139)		(139)		(139)		(139)		(139)		(54)
County	300004	Billings County		(968)		-		(837)		(131)		(131)		(131)		(131)		(131)		(51)
County	300005	Bottineau County		22		-		19		3		3		3		3		3		1
County	300006	Bowman County		(128)		-		(111)		(17)		(17)		(17)		(17)		(17)		(9)
County	300007	Burke County		(17)		-		(15)		(2)		(2)		(2)		(2)		(2)		(3)
County	300008	Burleigh County		9,616		-		8,314		1,302		1,302		1,302		1,302		1,302		502
County	300009	Cass County		(5,828)		-		(5,039)		(789)		(789)		(789)		(789)		(789)		(305)
County	300010	Cavalier County		(307)		-		(265)		(42)		(42)		(42)		(42)		(42)		(13)
County	300011	Dickey County		943		-		815		128		128		128		128		128		47
County	300012	Divide County		1,279		-		1,106		173		173		173		173		173		68
County	300013	Dunn County		(472)		-		(408)		(64)		(64)		(64)		(64)		(64)		(24)
County	300014	Eddy County		22		-		19		3		3		3		3		3		1
County	300015	Emmons County		(881)		-		(762)		(119)		(119)		(119)		(119)		(119)		(48)
County	300016	Foster County		1,656		-		1,432		224		224		224		224		224		88
County	300018	Grand Forks County		13,018		-		11,256		1,762		1,762		1,762		1,762		1,762		684
County	300019	Grant County		(183)		-		(158)		(25)		(25)		(25)		(25)		(25)		(8)
County	300020	Griggs County		177		-		153		24		24		24		24		24		9
County	300021	Hettinger County		(20)		-		(17)		(3)		(3)		(3)		(3)		(3)		-
County	300023	Lamoure County		(400)		-		(346)		(54)		(54)		(54)		(54)		(54)		(22)
County	300024	Logan County		(299)		-		(259)		(40)		(40)		(40)		(40)		(40)		(19)
County	300025	McHenry County		1,683		-		1,455		228		228		228		228		228		87
County	300026	McIntosh County		(280)		-		(242)		(38)		(38)		(38)		(38)		(38)		(14)
County	300027	McKenzie County		(22,384)		-		(19,354)		(3,030)		(3,030)		(3,030)		(3,030)		(3,030)		(1,174)
County	300028	McLean County		(657)		-		(568)		(89)		(89)		(89)		(89)		(89)		(34)
County	300029	Mercer County		2,751		-		2,379		372		372		372		372		372		147
County	300030	Morton County		(4,408)		-		(3,811)		(597)		(597)		(597)		(597)		(597)		(229)
County	300031	Mountrail County		(3,340)		-		(2,888)		(452)		(452)		(452)		(452)		(452)		(176)
County	300032	Nelson County		(538)		-		(465)		(73)		(73)		(73)		(73)		(73)		(27)
County	300033	Oliver County		234		-		202		32		32		32		32		32		10
County	300034	Pembina County		720		-		623		97		97		97		97		97		41
County	300035	Pierce County		641		-		554		87		87		87		87		87		32
County	300036	Ramsey County		(3,095)		-		(2,676)		(419)		(419)		(419)		(419)		(419)		(162)
County	300037	Ransom County		143		-		124		19		19		19		19		19		10
County	300038	Renville County		(509)		-		(440)		(69)		(69)		(69)		(69)		(69)		(26)
County	300039	Richland County		(1,902)		-		(1,645)		(257)		(257)		(257)		(257)		(257)		(103)
County	300040	Rolette County		(235)		-		(203)		(32)		(32)		(32)		(32)		(32)		(11)
County	300042	Sheridan County		28		-		24		4		4		4		4		4		-
County	300044	Slope County		(183)		-		(158)		(25)		(25)		(25)		(25)		(25)		(8)
County	300045	Stark County		1,720		-		1,487		233		233		233		233		233		89
County	300046	Steele County		(40)		-		(35)		(5)		(5)		(5)		(5)		(5)		(5)
County	300047	Stutsman County		(397)		-		(343)		(54)		(54)		(54)		(54)		(54)		(19)
County	300048	Towner County		(317)		-		(274)		(43)		(43)		(43)		(43)		(43)		(16)
County	300049	Traill County		(1,699)		-		(1,469)		(230)		(230)		(230)		(230)		(230)		(89)

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Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

(Continued)

During Year Ending Recognition Period			2017 7,3881	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions											2024 and Thereafter
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions	Changes in Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023					
County	300050	Walsh County	\$ 629	\$ -	\$ 544	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 85	\$ 34
County	300051	Ward County	7,437	-	6,430	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	388
County	300052	Wells County	1,244	-	1,076	168	168	168	168	168	168	168	168	168	168	68
County	300053	Williams County	19,880	-	17,189	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	2,691	1,043
School District	400002	McCluskey Public Schools	(17)	-	(15)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(3)
School District	400003	Lake Region Special Education Unit	(133)	-	(115)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(7)
School District	400004	Lidgerwood Public School	96	-	83	13	13	13	13	13	13	13	13	13	13	5
School District	400006	Halliday Public School	253	-	219	34	34	34	34	34	34	34	34	34	34	15
School District	400007	Oliver-Mercer Special Education Unit	468	-	405	63	63	63	63	63	63	63	63	63	63	27
School District	400008	Underwood School District #8	(317)	-	(274)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(16)
School District	400010	New Town Public School District	(2,050)	-	(1,773)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(277)	(111)
School District	400011	Bottineau Public School	(2,565)	-	(2,218)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(347)	(136)
School District	400012	Peace Garden Special Services	(119)	-	(103)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(16)	(7)
School District	400014	Beulah Public School #27	(124)	-	(107)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(5)
School District	400016	St John School District #3	(327)	-	(283)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(44)	(19)
School District	400017	Ellendale Public School District #40	(230)	-	(199)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(13)
School District	400018	Rural Cass Special Education Unit	(366)	-	(316)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(16)
School District	400019	Fargo Public Schools	(1,034)	-	(894)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(140)	(54)
School District	400020	Surrey Schools	(775)	-	(670)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(40)
School District	400021	Jamestown Public School District #1	1,778	-	1,537	241	241	241	241	241	241	241	241	241	241	91
School District	400023	Warwick Public School	307	-	265	42	42	42	42	42	42	42	42	42	42	13
School District	400024	Souris Valley Special Services	2,092	-	1,809	283	283	283	283	283	283	283	283	283	283	111
School District	400025	Rugby Public School District #5	(320)	-	(277)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(19)
School District	400026	Billings County School District	34	-	29	5	5	5	5	5	5	5	5	5	5	4
School District	400027	Belcourt School District #7	(7,361)	-	(6,365)	(996)	(996)	(996)	(996)	(996)	(996)	(996)	(996)	(996)	(996)	(389)
School District	400028	West Fargo Public School #6	229	-	198	31	31	31	31	31	31	31	31	31	31	12
School District	400029	Minot Public School District #1	(13,181)	-	(11,397)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(1,784)	(693)
School District	400030	Belfield Public School #13	(144)	-	(125)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(11)
School District	400031	Minto Public School District #20	85	-	73	12	12	12	12	12	12	12	12	12	12	1
School District	400033	Harvey Public School Dist #38	(198)	-	(171)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(9)
School District	400034	Oakes Public Schools	(264)	-	(228)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(12)
School District	400035	Larimore Public School District #44	(49)	-	(42)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	-
School District	400036	Hazen Public School District #3	918	-	794	124	124	124	124	124	124	124	124	124	124	50
School District	400038	Park River Area School District	(19)	-	(16)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	-
School District	400039	Hillsboro Public School	328	-	284	44	44	44	44	44	44	44	44	44	44	20
School District	400040	Lisbon Public School	56	-	48	8	8	8	8	8	8	8	8	8	8	-
School District	400042	Northern Cass School District #97	1,059	-	916	143	143	143	143	143	143	143	143	143	143	58
School District	400043	Mandaree Public School #36	617	-	533	84	84	84	84	84	84	84	84	84	84	29
School District	400044	Thompson Public School	(55)	-	(48)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(6)
School District	400045	Northern Plains Special Ed Unit	(781)	-	(675)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(39)
School District	400046	Bowman County School District #1	(368)	-	(318)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(18)
School District	400047	Apple Creek Elementary School	331	-	286	45	45	45	45	45	45	45	45	45	45	16
School District	400048	Burke Central School	(124)	-	(107)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(5)
School District	400049	Washburn Public School	(375)	-	(324)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(51)	(18)
School District	400050	Enderlin Area School District #24	(179)	-	(155)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(11)
School District	400051	Midkota School	(55)	-	(48)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(6)
School District	400052	Velva Public School	(71)	-	(61)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(1)
School District	400053	Shenandoah Valley Special Education Unit	190	-	164	26	26	26	26	26	26	26	26	26	26	8
School District	400054	Center Stanton Public School	(248)	-	(214)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(34)	(10)
School District	400055	Burleigh County Special Education Unit	(12)	-	(10)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	-
School District	400056	New Rockford Shenandoah Public School	103	-	89	14	14	14	14	14	14	14	14	14	14	5
School District	400057	James River Multidistrict Special Education Unit	378	-	327	51	51	51	51	51	51	51	51	51	51	21
School District	400058	Newburg United Public School	69	-	60	9	9	9	9	9	9	9	9	9	9	6
School District	400059	Napoleon Public School District #2	380	-	329	51	51	51	51	51	51	51	51	51	51	23
School District	400060	Yellowstone School District #14	165	-	143	22	22	22	22	22	22	22	22	22	22	11
School District	400061	Cavalier Public Schools	297	-	257	40	40	40	40	40	40	40	40	40	40	17
School District	400062	Richland School District #44	(76)	-	(66)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(6)
School District	400063	Fort Totten School District #30	(595)	-	(514)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(28)
School District	400064	Bismarck Public Schools	785	-	679	106	106	106	106	106	106	106	106	106	106	43
School District	400065	Solen Public School Dist #3	929	-	803	126	126	126	126	126	126	126	126	126	126	47
School District	400068	Lakota Public School District #66	160	-	138	22	22	22	22	22	22	22	22	22	22	6

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Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions*

(Continued)

During Year Ending Recognition Period			2017 7,3881	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023	2024 and Thereafter		
			\$				\$	\$	\$	\$	\$	\$			
School District	400069	Stanley Community Public School District # 2	\$	3,241	\$	-	\$ 2,802	\$ 439	\$ 439	\$ 439	\$ 439	\$ 439	\$ 168		
School District	400070	Mandan Public School District #1		2,563		-	2,216	347	347	347	347	347	134		
School District	400072	Killdeer Public School #16		56		-	48	8	8	8	8	8	-		
School District	400073	Glenburn School District		(64)		-	(55)	(9)	(9)	(9)	(9)	(9)	(1)		
School District	400074	New Public School #8		809		-	699	110	110	110	110	110	39		
School District	400075	Williston Public School #1		(1,586)		-	(1,371)	(215)	(215)	(215)	(215)	(215)	(81)		
School District	400076	Valley City Public School		(82)		-	(71)	(11)	(11)	(11)	(11)	(11)	(5)		
School District	400077	Dickinson Public Schools		(2,852)		-	(2,466)	(386)	(386)	(386)	(386)	(386)	(150)		
School District	400078	Drayton Public School #19		(10)		-	(9)	(1)	(1)	(1)	(1)	(1)	(3)		
School District	400079	Mohall Lansford Sherwood School		355		-	307	48	48	48	48	48	19		
School District	400080	Westhope Public School #17		(308)		-	(266)	(42)	(42)	(42)	(42)	(42)	(14)		
School District	400081	Kindred Public School District #2		533		-	461	72	72	72	72	72	29		
School District	400082	Grafton Public School District #3		(1,212)		-	(1,048)	(164)	(164)	(164)	(164)	(164)	(64)		
School District	400083	Wilton Public School District		(56)		-	(48)	(8)	(8)	(8)	(8)	(8)	-		
School District	400084	Sheneyne Valley Career And Tech Center		(23)		-	(20)	(3)	(3)	(3)	(3)	(3)	(2)		
School District	400085	White Shield School Dist #85		(669)		-	(578)	(91)	(91)	(91)	(91)	(91)	(32)		
School District	400086	Tgu School District #60		(33)		-	(29)	(4)	(4)	(4)	(4)	(4)	(5)		
School District	400087	Turtle Lake Mercer School District #72		358		-	310	48	48	48	48	48	22		
School District	400088	Lamoure School District #8		723		-	625	98	98	98	98	98	37		
School District	400089	Divide County School Dist #1		(184)		-	(159)	(25)	(25)	(25)	(25)	(25)	(9)		
School District	400090	Mott/Regent School Dist #1		74		-	64	10	10	10	10	10	4		
School District	400091	United Public School District # 7		(109)		-	(94)	(15)	(15)	(15)	(15)	(15)	(4)		
School District	400092	Kulm Public School District #7		(86)		-	(74)	(12)	(12)	(12)	(12)	(12)	(2)		
School District	400093	Midway Public School District #128		1,084		-	937	147	147	147	147	147	55		
School District	400094	Dunseith School District #1		(749)		-	(648)	(101)	(101)	(101)	(101)	(101)	(42)		
School District	400095	Carrington School District #49		(14)		-	(12)	(2)	(2)	(2)	(2)	(2)	-		
School District	400096	Glen Ullin Public School #48		(36)		-	(31)	(5)	(5)	(5)	(5)	(5)	(1)		
School District	400099	Manvel Public School		(159)		-	(137)	(22)	(22)	(22)	(22)	(22)	(5)		
School District	400100	Maple Valley School District		345		-	298	47	47	47	47	47	16		
School District	400101	North Border School District # 100		(345)		-	(298)	(47)	(47)	(47)	(47)	(47)	(16)		
School District	400102	Mckenzie Cty Public School #1		2,007		-	1,735	272	272	272	272	272	103		
School District	400103	Devils Lake Public School		(203)		-	(176)	(27)	(27)	(27)	(27)	(27)	(14)		
School District	400104	Mt Pleasant School Dist #4		(170)		-	(147)	(23)	(23)	(23)	(23)	(23)	(9)		
School District	400105	Central Cass Public School District #7		(237)		-	(205)	(32)	(32)	(32)	(32)	(32)	(13)		
School District	400106	Milnor Public School District #2		(308)		-	(266)	(42)	(42)	(42)	(42)	(42)	(14)		
School District	400107	Mapleton Public School		188		-	163	25	25	25	25	25	13		
School District	400108	Linton Public School District #36		283		-	245	38	38	38	38	38	17		
School District	400109	Tioga Public School District #15		712		-	616	96	96	96	96	96	40		
School District	400114	Zeeland Public Schools		(17)		-	(15)	(2)	(2)	(2)	(2)	(2)	(3)		
School District	400117	Garrison Public School District #51		347		-	300	47	47	47	47	47	18		
School District	400118	Kenmare Public School District #28		(361)		-	(312)	(49)	(49)	(49)	(49)	(49)	(18)		
School District	400119	Lewis & Clark Public Schools		1,416		-	1,224	192	192	192	192	192	72		
School District	400120	Sw Special Education Unit		297		-	257	40	40	40	40	40	17		
School District	400121	North Valley Career & Technology Center		(90)		-	(78)	(12)	(12)	(12)	(12)	(12)	(6)		
School District	400122	Dakota Prairie Public School		346		-	299	47	47	47	47	47	17		
School District	400123	Beach Public School District #3		707		-	611	96	96	96	96	96	35		
School District	400124	Rolette Public School		(541)		-	(468)	(73)	(73)	(73)	(73)	(73)	(30)		
School District	400125	Drake Public School District		80		-	69	11	11	11	11	11	3		
School District	400137	New Salem Almont School District #49		(345)		-	(298)	(47)	(47)	(47)	(47)	(47)	(16)		
School District	400138	Max Public School		(78)		-	(67)	(11)	(11)	(11)	(11)	(11)	(1)		
School District	400139	East Central Special Education Unit		(653)		-	(565)	(88)	(88)	(88)	(88)	(88)	(37)		
School District	400140	North Sargent School District #3		37		-	32	5	5	5	5	5	2		
School District	400141	Wahpeton Public School District 37		532		-	460	72	72	72	72	72	28		
School District	400142	Medina Public School District #3		(114)		-	(99)	(15)	(15)	(15)	(15)	(15)	(9)		
School District	400143	Pingree-Buchanan School District		(108)		-	(93)	(15)	(15)	(15)	(15)	(15)	(3)		
School District	400144	West River Student Services		240		-	208	32	32	32	32	32	16		
School District	400145	Leeds Public School District 6		128		-	111	17	17	17	17	17	9		
School District	400147	Sawyer Public School		200		-	173	27	27	27	27	27	11		
School District	400148	Wilmac Multidistrict Special Education Unit		(363)		-	(314)	(49)	(49)	(49)	(49)	(49)	(20)		
School District	400149	Great Northwest Education Cooperative		44		-	38	6	6	6	6	6	2		
School District	400150	Anamoose Public School District #14		(135)		-	(117)	(18)	(18)	(18)	(18)	(18)	(9)		

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During Year Ending Recognition Period			2017 7.3881	2017	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions										
			Differences between Employer Contributions and Share of Contributions		Changes in Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023	2024 and Thereafter		
Employer Type	Employer ID	Employer													
School District	400151	South Prairie School District #70	\$	(363)	\$	-\$	(314)	\$(49)	\$(49)	\$(49)	\$(49)	\$(49)	\$(20)		
School District	400152	South East Education Cooperative		686			593	93	93	93	93	93	35		
School District	400153	South Heart Public School District #9		(196)			(169)	(27)	(27)	(27)	(27)	(27)	(7)		
Political Subdivision	500002	Cass County Water Resource District		150			130	20	20	20	20	20	10		
Political Subdivision	500003	Walsh County Water Resource District		68			59	9	9	9	9	9	5		
Political Subdivision	500005	Ramsey County Soil Conservation District		14			12	2	2	2	2	2	-		
Political Subdivision	500006	James River Soil Conservation District		(15)			(13)	(2)	(2)	(2)	(2)	(2)	(1)		
Political Subdivision	500007	Burlleigh County Soil Conservation District		(140)			(121)	(19)	(19)	(19)	(19)	(19)	(7)		
Political Subdivision	500008	Trail County Water Resource District		244			211	33	33	33	33	33	13		
Political Subdivision	500009	Grafton Park District		(36)			(31)	(5)	(5)	(5)	(5)	(5)	(1)		
Political Subdivision	500010	Cass County Soil Conservation District		(47)			(41)	(6)	(6)	(6)	(6)	(6)	(5)		
Political Subdivision	500013	Lake Metigoshe Recreation Service District		(347)			(300)	(47)	(47)	(47)	(47)	(47)	(18)		
Political Subdivision	500016	Greater Ramsey Water District		(75)			(65)	(10)	(10)	(10)	(10)	(10)	(5)		
Political Subdivision	500017	Carnegie Regional Library		2			2	-	-	-	-	-	2		
Political Subdivision	500018	Griggs County Public Library		(69)			(60)	(9)	(9)	(9)	(9)	(9)	(6)		
Political Subdivision	500019	R & T Water Supply Commerce Authority		(802)			(693)	(109)	(109)	(109)	(109)	(109)	(39)		
Political Subdivision	500022	Consolidated Waste Ltd		103			89	14	14	14	14	14	5		
Political Subdivision	500023	Walsh County Housing Authority		(7)			(6)	(1)	(1)	(1)	(1)	(1)	-		
Political Subdivision	500024	Williams County Soil Conservation District		(17)			(15)	(2)	(2)	(2)	(2)	(2)	(3)		
Political Subdivision	500025	Bowman City Park Board		14			12	2	2	2	2	2	-		
Political Subdivision	500028	Williston Housing Authority		776			671	105	105	105	105	105	41		
Political Subdivision	500030	Minot Rural Fire Department		(35)			(30)	(5)	(5)	(5)	(5)	(5)	-		
Political Subdivision	500031	Central Plains Water District		(45)			(39)	(6)	(6)	(6)	(6)	(6)	(3)		
Political Subdivision	500033	Ransom County Soil Cons Dist		(13)			(11)	(2)	(2)	(2)	(2)	(1)	-		
Political Subdivision	500038	Jamestown Regional Airport		(31)			(27)	(4)	(4)	(4)	(4)	(4)	(3)		
Political Subdivision	500040	Fargo Park District		(3,927)			(3,395)	(532)	(532)	(532)	(532)	(532)	(203)		
Political Subdivision	500041	Bismarck Rural Fire Protection		(983)			(850)	(133)	(133)	(133)	(133)	(133)	(52)		
Political Subdivision	500045	Dunseith Community Nursing Home		1,978			1,710	268	268	268	268	268	102		
Political Subdivision	500047	Mercer County Soil Conservation District		608			526	82	82	82	82	82	34		
Political Subdivision	500049	West Fargo Park District		(633)			(547)	(86)	(86)	(86)	(86)	(86)	(31)		
Political Subdivision	500053	Stutsman County Housing Authority		(38)			(33)	(5)	(5)	(5)	(5)	(5)	(3)		
Political Subdivision	500054	Grand Forks County Water Resource District		114			99	15	15	15	15	15	9		
Political Subdivision	500055	Southeast Region Career & Technology Center		(21)			(18)	(3)	(3)	(3)	(3)	(3)	-		
Political Subdivision	500056	Cavalier County Job Development Authority		(10)			(9)	(1)	(1)	(1)	(1)	(1)	(3)		
Political Subdivision	500057	Barnes County Soil Conservation District		400			346	54	54	54	54	54	22		
Political Subdivision	500059	Trail Rural Water District		60			52	8	8	8	8	8	4		
Political Subdivision	500061	Ward County Water Resource District		(8)			(7)	(1)	(1)	(1)	(1)	(1)	(1)		
Political Subdivision	500063	Southwest Water Authority		(787)			(680)	(107)	(107)	(107)	(107)	(107)	(38)		
Political Subdivision	500068	Burlleigh County Council On Aging		195			169	26	26	26	26	26	13		
Political Subdivision	500072	Watford City Park District		1,327			1,147	180	180	180	180	180	67		
Political Subdivision	500080	Western & Central Stark Soil Conservation District		18			16	2	2	2	2	2	4		
Political Subdivision	500081	Ramsey County Housing Authority		77			67	10	10	10	10	10	7		
Political Subdivision	500082	Grand Forks Public Library		(362)			(313)	(49)	(49)	(49)	(49)	(49)	(19)		
Political Subdivision	500084	Rolette County Soil Conservation District		(16)			(14)	(2)	(2)	(2)	(2)	(2)	(2)		
Political Subdivision	500085	Jamestown Parks And Recreation District		(689)			(596)	(93)	(93)	(93)	(93)	(93)	(38)		
Political Subdivision	500091	Ramsey County Water Resource District		(7)			(6)	(1)	(1)	(1)	(1)	(1)	-		
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning		(74)			(64)	(10)	(10)	(10)	(10)	(10)	(4)		
Political Subdivision	500108	North Dakota Firefighters Association		717			620	97	97	97	97	97	38		
Political Subdivision	500109	James River Valley Library System		203			176	27	27	27	27	27	14		
Political Subdivision	500110	Grand Forks Park District		258			223	35	35	35	35	35	13		
Political Subdivision	500111	McIntosh County Housing Authority		(9)			(8)	(1)	(1)	(1)	(1)	(1)	(2)		
School District	500113	Lonetree Special Education Unit		(19)			(16)	(3)	(3)	(3)	(3)	(3)	-		
School District	500114	Roughrider Education Services Program (RESP)		(8)			(7)	(1)	(1)	(1)	(1)	(1)	(1)		
Political Subdivision	500116	Western Area Water Supply Authority		440			380	60	60	60	60	60	20		
Political Subdivision	500118	Crosby Park District		1,493			1,291	202	202	202	202	202	79		
Political Subdivision	500120	Tri-Cities Joint Job Development Authority		(409)			(354)	(55)	(55)	(55)	(55)	(55)	(24)		
Political Subdivision	500121	Devils Lake Park Board		(84)			(73)	(11)	(11)	(11)	(11)	(11)	(7)		
Political Subdivision	500122	North Central Soil Conservation District		297			257	40	40	40	40	40	17		
Political Subdivision	500123	Williston Rural Fire Protection District #1		(13)			(11)	(2)	(2)	(2)	(2)	(1)	-		
Political Subdivision	500125	Wahpeton Park Board		(3,650)			(3,156)	(494)	(494)	(494)	(494)	(494)	(192)		
State of ND	030500	Tobacco Prevention/Control Committee		7,499			6,484	1,015	1,015	1,015	1,015	1,015	394		
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board		541			468	73	73	73	73	73	30		
Total			\$	31,159	\$	-\$	26,951	\$ 4,208	\$ 4,208	\$ 4,208	\$ 4,208	\$ 4,226	\$ 1,685		

*Based on a measurement date of June 30, 2017. Will be used for fiscal year ending June 30, 2018. The sum of the values by employer differ from the System totals due to rounding.

SECTION F

SCHEDULE OF EMPLOYER ALLOCATIONS BY EMPLOYER TYPE

Schedule of Net OPEB Liability by Employer Type

As of June 30, 2017

Employer	2017 Payroll	Current Contribution Rate	Estimated 2017-2018 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	\$ 109,123,666	1.14%	\$ 1,244,008	10.086847%	\$ 7,978,803
County	203,886,549	1.14%	2,324,304	18.846257%	14,907,594
District Health Unit	12,187,363	1.14%	138,934	1.126538%	891,104
Political Subdivision	20,041,307	1.14%	228,470	1.852518%	1,465,361
School District	170,503,222	1.14%	1,943,740	15.760466%	12,466,701
State	273,593,787	1.14%	3,118,974	25.289649%	20,004,382
State of ND	292,505,112	1.14%	3,334,561	27.037719%	21,387,128
Total	\$ 1,081,841,006	1.14%	\$ 12,332,991	99.999994%	\$ 79,101,073

Net OPEB Liability Discount Rate Sensitivity by Employer Type

Employer	Proportionate Share	As of June 30, 2017		
		Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
		6.50%	7.50%	8.50%
City	10.086847%	\$ 9,988,493	\$ 7,978,803	\$ 6,256,148
County	18.846257%	18,662,494	14,907,594	11,688,980
District Health Unit	1.126538%	1,115,554	891,104	698,708
Political Subdivision	1.852518%	1,834,451	1,465,361	1,148,978
School District	15.760466%	15,606,789	12,466,701	9,775,086
State	25.289649%	25,043,060	20,004,382	15,685,355
State of ND	27.037719%	26,774,082	21,387,128	16,769,553
Total	99.999994%	\$ 99,024,923	\$ 79,101,073	\$ 62,022,808

Schedule of Contributions by Employer Type

Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the Statutory Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
City	10.086847%	\$ 1,268,483	\$ 1,233,043	\$ 35,440	\$ 109,123,666	1.13%
County	18.846257%	2,370,040	2,383,948	(13,908)	203,886,549	1.17%
District Health Unit	1.126538%	141,668	137,757	3,911	12,187,363	1.13%
Political Subdivision	1.852518%	232,965	225,432	7,533	20,041,307	1.12%
School District	15.760466%	1,981,981	1,967,061	14,920	170,503,222	1.15%
State	25.289649%	3,180,331	3,227,583	(47,252)	273,593,787	1.18%
State of ND	27.037719%	3,400,164	3,431,967	(31,803)	292,505,112	1.17%
Total	99.999994%	\$ 12,575,632	\$ 12,606,791	\$ (31,159)	\$ 1,081,841,006	1.17%

Schedule of OPEB Amounts by Employer Type

Deferred Outflows of Resources										Deferred Inflows of Resources					OPEB Expense			
Employer	Proportionate Share	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 Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and 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 Expense				
City	10.086847%	\$ -	\$ 772,793	\$ -	\$ 22,757	\$ 795,550	\$ 194,596	\$ -	\$ 301,671	\$ 53,401	\$ 549,668	\$ 961,761	\$ (4,796)	\$ 956,965				
County	18.846257%	-	1,443,887	-	55,702	1,499,589	363,584	-	563,650	43,676	970,910	1,796,947	1,882	1,798,829				
District Health Unit	1.126538%	-	86,310	-	1,227	87,537	21,734	-	33,691	4,607	60,032	107,412	(531)	106,881				
Political Subdivision	1.852518%	-	141,929	-	8,265	150,194	35,741	-	55,402	15,244	106,387	176,631	(1,095)	175,536				
School District	15.760466%	-	1,207,468	-	26,369	1,233,837	304,054	-	471,358	39,268	814,680	1,502,721	(2,021)	1,500,700				
State	25.289649%	-	1,937,541	-	70,012	2,007,553	487,887	-	756,354	29,153	1,273,394	2,411,304	6,393	2,417,697				
State of ND	27.037719%	-	2,071,470	-	47,910	2,119,380	521,614	-	808,634	26,894	1,357,142	2,577,979	3,288	2,581,267				
Total	99.999994%	\$ -	\$ 7,661,398	\$ -	\$ 232,242	\$ 7,893,640	\$ 1,929,210	\$ -	\$ 2,990,760	\$ 212,243	\$ 5,132,213	\$ 9,534,755	\$ 3,120	\$ 9,537,875				

Schedule of Net Deferred Outflows and Inflows by Years by Employer Type

		Schedule of Deferred Outflows/(Inflows)							
Employer	Proportionate Share	Total Deferred	2018	2019	2020	2021	2022	2023	2024 and Thereafter
City	10.086847%	\$ 245,882	\$ 10,295	\$ 10,295	\$ 10,295	\$ 10,295	\$ 85,717	\$ 85,722	\$ 33,263
County	18.846257%	528,679	30,082	30,082	30,082	30,082	170,993	170,994	66,364
District Health Unit	1.126538%	27,505	1,152	1,152	1,152	1,152	9,577	9,582	3,738
Political Subdivision	1.852518%	43,807	1,682	1,682	1,682	1,682	15,530	15,532	6,017
School District	15.760466%	419,157	21,560	21,560	21,560	21,560	139,401	139,406	54,110
State	25.289649%	734,159	44,234	44,234	44,234	44,234	233,321	233,321	90,581
State of ND	27.037719%	762,238	43,748	43,748	43,748	43,748	245,904	245,904	95,438
Total	99.999994%	\$ 2,761,427	\$ 152,753	\$ 152,753	\$ 152,753	\$ 152,753	\$ 900,443	\$ 900,461	\$ 349,511

SECTION G

GLOSSARY OF TERMS

Glossary of Terms

Accrued Service	Service credited under the system that was rendered before the date of the actuarial valuation.
Actuarial Accrued Liability (AAL)	The AAL is the difference between the actuarial present value of all benefits and the actuarial value of future normal costs. The definition comes from the fundamental equation of funding which states that the present value of all benefits is the sum of the Actuarial Accrued Liability and the present value of future normal costs. The AAL may also be referred to as "accrued liability" or "actuarial liability."
Actuarial Assumptions	These assumptions are estimates of future experience with respect to rates of mortality, disability, turnover, retirement, rate or rates of investment income and compensation increases. Actuarial assumptions are generally based on past experience, often modified for projected changes in conditions. Economic assumptions (compensation increases, payroll growth, inflation and investment return) consist of an underlying real rate of return plus an assumption for a long-term average rate of inflation.
Actuarial Cost Method	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
Actuarial Equivalent	A single amount or series of amounts of equal actuarial value to another single amount or series of amounts, computed on the basis of appropriate actuarial assumptions.
Actuarial Gain (Loss)	The difference in liabilities between actual experience and expected experience during the period between two actuarial valuations is the gain (loss) on the accrued liabilities.
Actuarial Present Value (APV)	The amount of funds currently required to provide a payment or series of payments in the future. The present value is determined by discounting future payments at predetermined rates of interest and probabilities of payment.
Actuarial Valuation	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.
Actuarially Determined Contribution (ADC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms (Continued)

Amortization Method	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
Amortization Payment	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
Cost-of-Living Adjustments	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)	A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.
Covered-Employee Payroll	The payroll of employees that are provided with benefits through the OPEB plan.
Deferred Inflows and Outflows	The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 74 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.
Discount Rate	<p>For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:</p> <ol style="list-style-type: none">1. The benefit payments to be made while the OPEB plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.
Entry Age Actuarial Cost Method (EAN)	The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to an actuarial valuation year is the normal cost. The portion of this actuarial present value not provided for at an actuarial valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
Fiduciary Net Position	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

Glossary of Terms (Continued)

GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.
Normal Cost	The portion of the actuarial present value allocated to an actuarial valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as post-employment healthcare benefits regardless of the manner in which they are provided. Other post-employment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to an actuarial valuation year.
Total OPEB Expense	<p>The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</p> <ol style="list-style-type: none">1. Service Cost2. Interest on the Total OPEB Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. OPEB Plan Administrative Expense

Glossary of Terms (Continued)

7. Other Changes in Plan Fiduciary Net Position
8. Recognition of Outflow (Inflow) of Resources due to Liabilities
9. Recognition of Outflow (Inflow) of Resources due to Assets

Total OPEB Liability (TOL)

The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.

Unfunded Actuarial Accrued Liability (UAAL)

The UAAL is the difference between actuarial accrued liability and actuarial valuation assets.

Actuarial Valuation Assets

The actuarial valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 74 and 75, the actuarial valuation assets are equal to the market value of assets.