

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, 2019



December 13, 2019

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 it relates to GASB Statement Nos. 74 and 75 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.

Bonita J. Wurst 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,

Gabriel, Roeder, Smith & Company



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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, 2019 actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2019

Actuarial Valuation Date	July 1, 2019
Measurement Date of the Net OPEB Liability	July 1, 2019
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	June 30, 2019
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	June 30, 2020

Membership

Number of	
- Retirees and Beneficiaries	12,471
- Inactive, Nonretired Members	-
- Active Members	23,997
- Total	36,468
Covered Payroll	\$ 1,115,857,588

Net OPEB Liability

Total OPEB Liability	\$ 217,831,024
Plan Fiduciary Net Position	137,512,286
Net OPEB Liability	\$ 80,318,738
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	63.13 %
Net OPEB Liability as a Percentage of Covered Payroll	7.20 %

Development of the Single Discount Rate

Single Discount Rate	7.25 %
Long-Term Expected Rate of Investment Return	7.25 %
Long-Term Municipal Bond Rate*	3.13 %
Last year ending June 30 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119

Total OPEB Expense	\$ 10,901,372
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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	1,983,414
Changes in assumptions	9,572,613
Net difference between projected and actual earnings on OPEB plan investments	89,483
Total	<u>\$ 11,645,510</u>

Deferred Inflows of Resources

Difference between expected and actual experience	2,509,061
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	-
Total	<u>\$ 2,509,061</u>

*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 GOAA Index" as of June 28, 2019. 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.

Accounting Standard

For Other Postemployment Benefit (OPEB) 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 July 1, 2019.

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.

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, 2019 and a measurement date of July 1, 2019.

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) a 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 7.25%; the municipal bond rate is 3.13% (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 7.25%.

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;
- 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, 2019*

A. Expense

1. Service Cost	\$ 3,827,807
2. Interest on the Total OPEB Liability	15,217,017
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here) ¹	(393,188)
5. Projected Earnings on Plan Investments (made negative for addition here)	(9,645,507)
6. OPEB Plan Administrative Expense	437,349
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	857
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	1,774,212
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(317,175)</u>
 10. Total OPEB Expense	 \$ 10,901,372

Differences between expected and actual experience and changes in assumptions are recognized in OPEB expense using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees who are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the end of the measurement period.

At the end of the current measurement period, the average expected remaining service lives of the 23,997 active employees in the plan was approximately 10.9741 years. Additionally, the total plan membership (active employees and inactive employees) was 36,468. As a result, the average of the expected remaining service lives for purposes of recognizing the applicable deferred outflows and inflows of resources established in the current measurement period is 7.2213 years.

Additionally, differences between projected and actual earnings on OPEB plan investments should be recognized in OPEB expense using a systematic and rational method over a closed five-year period. For this purpose, the deferred outflows and inflows of resources are recognized in the OPEB expense as a level dollar amount over the closed period identified above.

**Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.*

¹ Includes repurchases of service credit.

Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2019*

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	\$ 1,983,414	\$ 2,509,061	\$ (525,647)
2. Assumption Changes	9,572,613	-	9,572,613
3. Net Difference between projected and actual earnings on OPEB plan investments	89,483	-	89,483
4. Total	\$ 11,645,510	\$ 2,509,061	\$ 9,136,449

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
2020	\$ 1,457,037
2021	1,457,038
2022	2,204,729
2023	2,067,527
2024	1,225,137
Thereafter	724,981
Total	\$ 9,136,449

*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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 (2020-2026)	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	2025	2026
2017	\$ (2,231,206)	7.3881	\$ (1,325,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	\$ -
2018	2,732,254	7.2973	1,983,414	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	-
2019	(1,374,146)	7.2213	(1,183,855)	-	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)
Total			(525,647)	(302,000)	72,420	(117,871)	(117,871)	(117,871)	(117,871)	(117,871)	66,923	(78,977)	(42,109)

Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2020-2026)	Increase (Decrease) in OPEB Expense Arising from changes in assumptions ¹									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
2017	\$ 8,860,723	7.3881	\$ 5,262,751	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 1,199,324	\$ 465,455	\$ -	\$ -
2018	-	7.2973	-	-	-	-	-	-	-	-	-	-	-
2019	5,002,621	7.2213	4,309,862	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308
Total			9,572,613	1,199,324	1,199,324	1,892,083	1,892,083	1,892,083	1,892,083	1,892,083	1,158,214	692,759	153,308

Year Ending June 30	Difference between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	Total Deferred (2020-2026)	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	2025	2026
2017	\$ (3,738,454)	5.0000	\$ (1,495,381)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,690)	\$ -	\$ -	\$ -	\$ -	\$ -
2018	686,006	5.0000	411,604	-	137,201	137,201	137,201	137,201	137,202	-	-	-	-
2019	1,466,575	5.0000	1,173,260	-	-	293,315	293,315	293,315	293,315	293,315	-	-	-
Total			89,483	(747,691)	(610,490)	(317,175)	(317,175)	(317,174)	430,517	293,315	-	-	-

Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2020-2026)	Increase (Decrease) in OPEB Expense Arising from All Sources									
				Recognized in Year Ending June 30									
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
2017	\$ 2,891,063	Varies by Type	\$ 2,442,164	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249	\$ -	\$ -
2018	3,418,260	Varies by Type	2,395,018	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	-
2019	5,095,050	Varies by Type	4,299,267	-	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199
Total			9,136,449	149,633	661,254	1,457,037	1,457,037	1,457,038	2,204,729	2,067,527	1,225,137	613,782	111,199

¹For fiscal year ending June 30, 2017, includes difference in liability due to a change in the investment return assumption from 8.00 percent to 7.50 percent.
For fiscal year ending June 30, 2019, includes difference in liability due to a change in the investment return assumption from 7.50 percent to 7.25 percent.

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

	Total Deferred		Outflow of Resources									
	(2020-2026)		Recognized in Year Ending June 30									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
Difference between expected and actual experience	\$ 1,983,414	\$ -	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 374,420	\$ 111,314	\$	
Changes in assumptions	9,572,613	1,199,324	1,199,324	1,892,083	1,892,083	1,892,083	1,892,083	1,158,214	692,759	153,308		
Difference between projected and actual earnings on investments	89,483	(747,691)	(610,490)	(317,175)	(317,175)	(317,174)	430,517	293,315	-	-	-	
Total	11,645,510	451,633	963,254	1,949,328	1,949,328	1,949,329	2,697,020	2,559,818	1,532,634	804,073	153,308	

	Total Deferred		(Inflows) of Resources									
	(2020-2026)		Recognized in Year Ending June 30									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
Difference between expected and actual experience	\$ (2,509,061)	\$ (302,000)	\$ (302,000)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (307,497)	\$ (190,291)	\$ (42,109)	
Changes in assumptions	-	-	-	-	-	-	-	-	-	-	-	
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-	-	
Total	(2,509,061)	(302,000)	(302,000)	(492,291)	(492,291)	(492,291)	(492,291)	(492,291)	(307,497)	(190,291)	(42,109)	

	Total Deferred		Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities									
	(2020-2026)		Recognized in Year Ending June 30									
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026		
Total Liabilities	\$ 9,046,966	\$ 897,324	\$ 1,271,744	\$ 1,774,212	\$ 1,774,212	\$ 1,774,212	\$ 1,774,212	\$ 1,774,212	\$ 1,225,137	\$ 613,782	\$ 111,199	
Total Assets	89,483	(747,691)	(610,490)	(317,175)	(317,175)	(317,174)	430,517	293,315	-	-	-	
Total	9,136,449	149,633	661,254	1,457,037	1,457,037	1,457,038	2,204,729	2,067,527	1,225,137	613,782	111,199	

Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2018	June 30, 2019
Assets		
Cash	\$ 526,059	\$927,624
Receivables		
Contribution receivable	1,107,605	1,050,419
Interest receivable	35	22
Due from other fiduciary funds	29,999	0
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	311	294
Total receivables	1,137,950	1,050,735
Investments		
Equities	76,081,795	84,480,446
Fixed income	50,509,228	51,472,649
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	14,147	9,404
Total Investments	126,605,170	135,962,499
Prepaid expenses	(248)	-
Capital assets (net of depreciation/ amortization)	87,587	50,134
Total assets	128,356,518	137,990,992
Liabilities		
Salaries payable	-	-
Accounts payable	450,536	478,706
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	-	-
Accrued compensated absences	-	-
Total liabilities	450,536	478,706
Net position restricted for postemployment healthcare benefits	<u>\$ 127,905,982</u>	<u>\$ 137,512,286</u>

Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2018	June 30, 2019
Additions:		
Contributions:		
From employer	\$ 12,834,547	\$12,977,460
From employee	15,984	15,859
Total contributions	12,850,531	12,993,319
Investment income		
Net change in fair value of investments	5,447,995	5,197,140
Interest and dividends	3,142,489	3,373,208
Less investment expense	(379,586)	(391,416)
Net investment income	8,210,898	8,178,932
Repurchase service credit	746,942	377,329
Miscellaneous Income	225	(857)
Total additions	21,808,596	21,548,723
Deductions:		
Benefits paid to participants	-	-
Refunds	2,685	7,180
Prefunded credit applied	11,013,375	11,497,890
Health premiums paid	-	-
	11,016,060	11,505,070
Administrative expenses	480,244	437,349
Total deductions	11,496,304	11,942,419
Change in net position	10,312,292	9,606,304
Net position restricted for postemployment healthcare benefits		
Beginning of year	117,593,690	127,905,982
End of year	\$ 127,905,982	\$ 137,512,286

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 Ratios

Current Period

Fiscal Year Ended June 30, 2019

Total OPEB Liability	
Service Cost	\$ 3,827,807
Interest on the Total OPEB Liability	15,217,017
Benefit Changes	-
Difference between Expected and Actual Experience	(1,374,146)
Assumption Changes	5,002,621
Benefit payments and refunds	(11,505,070)
Net Change in Total OPEB Liability	\$ 11,168,229
Total OPEB Liability - Beginning	206,662,795
Total OPEB Liability - Ending (a)	\$ 217,831,024
Plan Fiduciary Net Position	
Employer Contributions	\$ 12,977,460
Employee Contributions	15,859
Contribution - Service Credit Repurchase	377,329
OPEB Plan Net Investment Income	8,178,932
Benefit payments and refunds	(11,505,070)
OPEB Plan Administrative Expense	(437,349)
Transfers and Other Income	(857)
Net Change in Plan Fiduciary Net Position	\$ 9,606,304
Plan Fiduciary Net Position - Beginning	127,905,982
Plan Fiduciary Net Position - Ending (b)	\$ 137,512,286
Net OPEB Liability - Ending (a) - (b)	\$ 80,318,738
Plan Fiduciary Net Position as a Percentage	
	63.13%
Covered Employee Payroll	\$ 1,115,857,588
Net OPEB Liability as a Percentage	7.20%

Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending June 30,	2019	2018	2017
Total OPEB Liability			
Service Cost	\$ 3,827,807	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-
Difference between Expected and Actual Experience	(1,374,146)	2,732,254	(2,231,206)
Assumption Changes ¹	5,002,621	-	8,860,723
Benefit payments and refunds	(11,505,070)	(11,016,060)	(10,014,370)
Net Change in Total OPEB Liability	\$ 11,168,229	\$ 9,968,025	\$ 14,373,168
Total OPEB Liability - Beginning	206,662,795	196,694,770	182,321,602
Total OPEB Liability - Ending (a)	\$ 217,831,024	\$ 206,662,795	\$ 196,694,770
Plan Fiduciary Net Position			
Employer Contributions	\$ 12,977,460	\$ 12,834,547	\$ 12,575,627
Employee Contributions	15,859	15,984	16,173
Contribution - Service Credit Repurchase	377,329	746,942	464,323
OPEB Plan Net Investment Income	8,178,932	8,210,898	12,074,082
Benefit payments and refunds	(11,505,070)	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(437,349)	(480,244)	(443,220)
Transfers and Other Income	(857)	225	-
Net Change in Plan Fiduciary Net Position	9,606,304	10,312,292	14,672,615
Plan Fiduciary Net Position - Beginning	127,905,982	117,593,690	102,921,075
Plan Fiduciary Net Position - Ending (b)	\$ 137,512,286	\$ 127,905,982	\$ 117,593,690
Net OPEB Liability - Ending (a) - (b)	80,318,738	78,756,813	79,101,080
Plan Fiduciary Net Position as a Percentage			
of Total OPEB Liability	63.13 %	61.89 %	59.78 %
Covered Employee Payroll	\$ 1,115,857,588	\$ 1,094,216,775	\$ 1,081,841,008
Net OPEB Liability as a Percentage			
of Covered Employee Payroll	7.20 %	7.20 %	7.31 %

¹For fiscal year ending June 30, 2017, includes difference in liability due to a change in the investment return assumption from 8.00 percent to 7.50 percent. For fiscal year ending June 30, 2019, includes difference in liability due to a change in the investment return assumption from 7.50 percent to 7.25 percent. 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 %
2018	206,662,795	127,905,982	78,756,813	61.89 %	1,094,216,775	7.20 %
2019	217,831,024	137,512,286	80,318,738	63.13 %	1,115,857,588	7.20 %

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 %
2018	12,251,732	12,834,547	(582,815)	1,094,216,775	1.17 %
2019	12,707,111	12,977,460	(270,349)	1,115,857,588	1.16 %

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions

Valuation Date: July 1, 2019
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.

Methods and Assumptions Used to Determine Actuarially Determined Contribution Rates (for fiscal year 2019 contribution):

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, 40-year Closed Period (beginning July 1, 1990) Assumed annual payroll growth of 3.75%
Remaining Amortization Period	12 years remaining as of July 1, 2018 (for fiscal year 2019 contribution)
Asset Valuation Method	5-Year smoothed market
Inflation	2.50%
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 year 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.

The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. All other actuarial assumptions were adopted by the Board 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.

Methods and Assumptions Used to Determine GASB 74/75 Net OPEB Liability:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Plan Fiduciary Net Position (Market value of assets, no asset smoothing)
Inflation	2.50%
Salary Increases	Not Applicable
Investment Rate of Return	7.25%
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 Beginning January 1, 2020, members first enrolled in the NDPERS Main System and the Defined Contribution Plan on or after that date will not be eligible to participate in RHIC. Therefore, RHIC will become for the most part a closed plan. There were no other benefit changes during the year.

The economic assumptions (excluding salary increases) and the asset smoothing method were updated beginning with the actuarial valuation as of July 1, 2017 based on a review performed by GRS. The investment return assumption was decreased from 7.50% to 7.25% beginning with the actuarial valuation as of July 1, 2019. All other actuarial assumptions were adopted by the Board 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.

Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending June 30,	Annual Return¹
2017	
2018	
2019	

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
2018	79,101,080	9,733,274	12,834,547	2,906,639	149,633	78,756,813
2019	78,756,813	10,901,372	12,977,460	4,299,267	661,254	80,318,738

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	33.00 %	7.31 %	2.41 %
Sm Cap Domestic Equities	6.00 %	10.40 %	0.62 %
International Equities	21.00 %	7.32 %	1.54 %
U.S. High Yield	4.00 %	6.13 %	0.25 %
Emerging Markets Debt	4.00 %	7.45 %	0.30 %
Core-Plus Fixed Income	32.00 %	4.26 %	1.36 %
Total	100.00 %		6.48 %

Asset allocation and long term expected returns were provided by investment consultant and are net of inflation of 2.50%.

The discount rate used to measure the total OPEB liability was 7.25%. 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 7.25%, 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
6.25%	7.25%	8.25%
\$102,516,136	\$80,318,738	\$61,317,668

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, 2019

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	12,471
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>23,997</u>
Total Plan Members	36,468

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

As of June 30, 2018						As of June 30, 2019				
Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	\$ 115,358,816	1.14%	\$ 1,315,088	10.542591%	\$ 8,303,007	\$ 132,103,392	1.14%	\$ 1,505,983	11.838731%	\$ 9,508,717
County	207,319,116	1.14%	2,363,440	18.946805%	14,921,901	211,636,691	1.14%	2,412,658	18.966284%	15,233,483
District Health Unit	12,626,266	1.14%	143,940	1.153910%	908,783	13,011,759	1.14%	148,335	1.166079%	936,580
Political Subdivision	21,258,446	1.14%	242,347	1.942800%	1,530,089	23,324,577	1.14%	265,900	2.090284%	1,678,890
School District	176,166,935	1.14%	2,008,304	16.099824%	12,679,708	185,293,892	1.14%	2,112,348	16.605507%	13,337,338
State	272,051,124	1.14%	3,101,385	24.862637%	19,581,024	265,085,216	1.14%	3,021,975	23.756186%	19,080,669
State of ND	289,436,080	1.14%	3,299,572	26.451436%	20,832,306	285,402,067	1.14%	3,253,583	25.576925%	20,543,062
Total	\$ 1,094,216,783	1.14%	\$ 12,474,076	100.000003%	\$ 78,756,818	\$ 1,115,857,594	1.14%	\$ 12,720,782	99.999996%	\$ 80,318,739

The sum of the values by employer type differ from the System totals due to rounding.

Net OPEB Liability Discount Rate Sensitivity by Employer Type

Employer	Proportionate Share	As of June 30, 2019		
		Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
		6.25%	7.25%	8.25%
City	11.838731%	\$ 12,136,607	\$ 9,508,717	\$ 7,259,233
County	18.966284%	19,443,502	15,233,483	11,629,680
District Health Unit	1.166079%	1,195,422	936,580	715,013
Political Subdivision	2.090284%	2,142,877	1,678,890	1,281,716
School District	16.605507%	17,023,316	13,337,338	10,182,109
State	23.756186%	24,353,925	19,080,669	14,566,738
State of ND	25.576925%	26,220,478	20,543,062	15,683,173
Total	99.999996%	\$ 102,516,127	\$ 80,318,739	\$ 61,317,662

The sum of the values by employer type differ from the System totals due to rounding.

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	11.838731%	\$ 1,536,365	\$ 1,490,403	\$ 45,962	\$ 132,103,392	1.13%
County	18.966284%	2,461,342	2,469,258	(7,916)	211,636,691	1.17%
District Health Unit	1.166079%	151,326	150,818	508	13,011,759	1.16%
Political Subdivision	2.090284%	271,266	257,640	13,626	23,324,577	1.10%
School District	16.605507%	2,154,973	2,198,497	(43,524)	185,293,892	1.19%
State	23.756186%	3,082,951	3,183,839	(100,888)	265,085,216	1.20%
State of ND	25.576925%	3,319,235	3,432,667	(113,432)	285,402,067	1.20%
Total	99.999996%	\$ 12,977,458	\$ 13,183,122	\$ (205,664)	\$ 1,115,857,594	1.18%

The sum of the values by employer type differ from the System totals due to rounding.

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	11.838731%	\$ 234,830	\$ 1,133,273	\$ 10,593	\$ 1,188,399	\$ 2,567,095	\$ 297,044	\$ -	\$ -	\$ 210,393	\$ 507,437	\$ 1,290,589	\$ 161,976	\$ 1,452,565
County	18.966284%	376,185	1,815,569	16,970	413,961	2,622,685	475,878	-	-	393,859	869,737	2,067,579	3,584	2,071,163
District Health Unit	1.166079%	23,127	111,626	1,043	37,771	173,567	29,257	-	-	21,139	50,396	127,119	2,844	129,963
Political Subdivision	2.090284%	41,462	200,091	1,871	189,210	432,634	52,446	-	-	63,655	116,101	227,870	21,240	249,110
School District	16.605507%	329,368	1,589,584	14,853	826,987	2,760,792	416,639	-	-	303,453	720,092	1,810,233	88,486	1,898,719
State	23.756186%	471,186	2,274,087	21,258	212,757	2,979,288	596,059	-	-	1,107,764	1,703,823	2,589,759	(150,716)	2,439,043
State of ND	25.576925%	507,292	2,448,380	22,887	133,876	3,112,435	641,738	-	-	1,008,442	1,650,180	2,788,233	(151,627)	2,636,606
Total	99.999996%	\$ 1,983,450	\$ 9,572,610	\$ 89,475	\$ 3,002,961	\$ 14,648,496	\$ 2,509,061	\$ -	\$ -	\$ 3,108,705	\$ 5,617,766	\$ 10,901,382	\$ (24,213)	\$ 10,877,169

The sum of the values by employer type differ from the System totals due to rounding.

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

		Schedule of Deferred Outflows/(Inflows)							
Employer	Proportionate Share	Total Deferred	2020	2021	2022	2023	2024	2025	2026 and Thereafter
City	11.838731%	\$ 2,059,658	\$ 334,472	\$ 334,472	\$ 422,994	\$ 406,754	\$ 309,945	\$ 210,186	\$ 40,835
County	18.966284%	1,752,948	279,928	279,929	421,739	395,717	234,799	119,080	21,756
District Health Unit	1.166079%	123,171	19,835	19,835	28,553	26,957	17,464	8,968	1,559
Political Subdivision	2.090284%	316,533	51,699	51,699	67,333	64,464	47,493	28,633	5,212
School District	16.605507%	2,040,700	330,434	330,434	454,588	431,819	293,173	169,107	31,145
State	23.756186%	1,275,465	195,421	195,421	373,042	340,451	136,438	30,037	4,655
State of ND	25.576925%	1,462,255	221,040	221,040	412,270	377,186	159,102	59,349	12,268
Total	99.999996%	\$ 9,030,730	\$ 1,432,829	\$ 1,432,830	\$ 2,180,519	\$ 2,043,348	\$ 1,198,414	\$ 625,360	\$ 117,430

The sum of the values by employer type differ from the System totals due to rounding.

Schedule of Net OPEB Liability by Employer*

As of June 30, 2018								As of June 30, 2019							
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate			
State of ND	010100	Governor's Office	\$ 1,061,565	1.14%	\$ 12,102	0.097016%	\$ 76,407	\$ 1,155,822	1.14%	\$ 13,176	0.103581%	\$ 83,195			
State of ND	010800	Secretary Of State	1,505,786	1.14%	17,166	0.137613%	108,380	1,552,948	1.14%	17,704	0.139171%	111,780			
State	011000	Office Of Management & Budget	2,867,998	1.14%	32,695	0.262105%	206,426	2,825,927	1.14%	32,216	0.253252%	203,409			
State	011200	Information Technology Dept	23,506,837	1.14%	267,978	2.148280%	1,691,917	22,825,183	1.14%	260,207	2.045528%	1,642,942			
State	011700	State Auditor's Office	3,707,674	1.14%	42,267	0.338843%	266,862	3,492,017	1.14%	39,809	0.312945%	251,353			
State	011800	Central Services	1,287,202	1.14%	14,674	0.117637%	92,647	1,258,901	1.14%	14,351	0.112819%	90,615			
State of ND	012000	State Treasurer's Office	394,436	1.14%	4,497	0.036047%	28,389	442,883	1.14%	5,049	0.036960%	31,879			
State	012500	Attorney General's Office	15,327,118	1.14%	174,729	1.400739%	1,103,177	15,121,949	1.14%	172,390	1.355186%	1,088,468			
State of ND	012700	Tax Department	6,815,098	1.14%	77,692	0.622829%	490,520	6,413,768	1.14%	73,117	0.574784%	461,659			
State of ND	013000	Facility Management	1,904,182	1.14%	21,708	0.174022%	137,054	1,621,301	1.14%	18,483	0.145296%	116,700			
State of ND	014000	Office Of Administrative Hearings	431,832	1.14%	4,923	0.039465%	31,081	421,300	1.14%	4,803	0.037756%	30,325			
State	016000	Legislative Council	2,846,402	1.14%	32,449	0.260131%	204,871	2,740,237	1.14%	31,239	0.245572%	197,240			
State of ND	018000	ND Supreme Court	26,326,522	1.14%	300,122	2.405969%	1,894,865	26,402,632	1.14%	300,990	2.366129%	1,900,445			
State of ND	018800	Commission On Legal Counsel For Indigents	2,388,905	1.14%	27,234	0.218321%	171,943	2,255,420	1.14%	25,712	0.202124%	162,343			
State	019000	Retirement & Investment Office	1,577,001	1.14%	17,978	0.144121%	113,505	1,576,097	1.14%	17,968	0.141245%	113,446			
State	019200	ND Public Employees Retirement System	1,873,809	1.14%	21,361	0.171247%	134,869	1,710,539	1.14%	19,500	0.153294%	123,124			
State of ND	020100	Public Instruction	5,161,359	1.14%	58,839	0.471694%	371,491	4,586,703	1.14%	52,288	0.411047%	330,148			
State	020200	Education Standards & Practice	412,002	1.14%	4,697	0.037653%	29,654	494,877	1.14%	5,642	0.044349%	35,621			
State	021500	ND University System Office	973,434	1.14%	11,097	0.088962%	70,064	962,495	1.14%	10,972	0.086256%	69,280			
State of ND	022300	ND Youth Correctional Center	3,474,162	1.14%	39,605	0.317502%	250,054	3,523,801	1.14%	40,171	0.315793%	253,641			
State of ND	022400	Juvenile Services - DOCR	1,614,740	1.14%	18,408	0.147570%	116,221	1,683,933	1.14%	19,197	0.150909%	121,208			
State	022600	Land Department	1,762,859	1.14%	20,097	0.161107%	126,883	1,503,712	1.14%	17,142	0.134758%	108,236			
State	022700	Bismarck State College	4,413,326	1.14%	50,312	0.403332%	317,651	4,658,051	1.14%	53,102	0.417441%	335,283			
State	022800	Lake Region State College	1,636,201	1.14%	18,653	0.149532%	117,767	1,934,108	1.14%	22,049	0.173329%	139,216			
State	022900	Williston State College	1,334,005	1.14%	15,208	0.121914%	96,016	1,174,605	1.14%	13,390	0.105265%	84,548			
State	023000	University Of North Dakota	38,922,874	1.14%	443,721	3.557145%	2,801,494	37,912,333	1.14%	432,201	3.397596%	2,728,906			
State	023500	North Dakota State University	32,352,085	1.14%	368,814	2.956643%	2,328,558	31,174,907	1.14%	355,394	2.793807%	2,243,951			
State	023800	ND St College Of Science	5,261,106	1.14%	59,977	0.480810%	378,671	5,337,698	1.14%	60,850	0.478349%	384,204			
State	023900	Dickinson State University	2,620,845	1.14%	29,878	0.239518%	188,637	2,667,006	1.14%	30,404	0.239010%	191,970			
State	024000	Mayville State University	2,986,250	1.14%	34,043	0.272912%	214,937	3,040,211	1.14%	34,658	0.272455%	218,832			
State	024100	Minot State University	5,134,086	1.14%	58,529	0.469202%	369,529	5,165,006	1.14%	58,881	0.462873%	371,774			
State	024200	Valley City State University	1,815,970	1.14%	20,702	0.165961%	130,706	1,802,926	1.14%	20,553	0.161573%	129,773			
State of ND	025000	ND State Library	1,302,571	1.14%	14,849	0.119041%	93,753	1,217,389	1.14%	13,878	0.109099%	87,627			
State of ND	025200	SCHOOL FOR THE DEAF	1,267,450	1.14%	14,449	0.115832%	91,226	1,247,060	1.14%	14,216	0.111758%	89,763			
State of ND	025300	School For The Blind	703,379	1.14%	8,019	0.064282%	50,626	617,011	1.14%	7,034	0.055295%	44,412			
State	026100	ND Board Of Nursing	675,197	1.14%	7,697	0.061706%	48,598	629,327	1.14%	7,174	0.056399%	45,299			
State of ND	027000	Career & Technical Education	1,578,618	1.14%	17,996	0.144269%	113,622	1,591,440	1.14%	18,142	0.142620%	114,551			
State of ND	030100	ND Department Of Health	19,776,751	1.14%	225,455	1.807389%	1,423,442	19,206,245	1.14%	218,951	1.721209%	1,382,453			
State of ND	031000	Life Skills and Transition Center	12,317,376	1.14%	140,418	1.125680%	886,550	11,954,154	1.14%	136,277	1.071297%	860,452			
State of ND	031200	North Dakota State Hospital	18,045,522	1.14%	205,719	1.649172%	1,298,835	17,162,170	1.14%	195,649	1.538025%	1,235,322			
State of ND	031300	ND Veterans Home	4,749,250	1.14%	54,141	0.434032%	341,830	4,604,654	1.14%	52,493	0.412656%	331,440			
State of ND	031600	Indian Affairs Commission	270,494	1.14%	3,084	0.024720%	19,469	225,957	1.14%	2,576	0.020250%	16,265			
State of ND	032100	Veterans Affairs Department	356,338	1.14%	4,062	0.032566%	25,648	391,840	1.14%	4,467	0.035116%	28,205			
State of ND	032500	Department Of Human Services	70,040,131	1.14%	798,457	6.400937%	5,041,174	70,823,963	1.14%	807,393	6.347043%	5,097,865			
State of ND	036000	Protection & Advocacy Project	1,694,389	1.14%	19,316	0.154849%	121,954	1,788,180	1.14%	20,385	0.160252%	128,712			
State	038000	Job Service North Dakota	8,667,975	1.14%	98,815	0.792162%	623,882	8,405,339	1.14%	95,821	0.753263%	605,011			
State	040100	Insurance Department	2,876,232	1.14%	32,789	0.262858%	207,019	2,491,895	1.14%	28,408	0.223317%	179,365			
State of ND	040500	Industrial Commission	6,944,398	1.14%	79,166	0.634646%	499,827	6,616,670	1.14%	75,430	0.592967%	476,264			
State of ND	040600	ND Department Of Labor	787,549	1.14%	8,978	0.071974%	56,684	906,556	1.14%	10,335	0.081243%	65,253			
State of ND	040800	Public Service Commission	3,273,742	1.14%	37,321	0.299186%	235,629	2,770,224	1.14%	31,581	0.248260%	199,399			
State of ND	041200	Aeronautics Commission	364,126	1.14%	4,151	0.033277%	26,208	475,787	1.14%	5,424	0.042639%	34,247			
State of ND	041300	Department Of Financial Institutions	2,172,786	1.14%	24,770	0.198570%	156,387	2,066,009	1.14%	23,553	0.185150%	148,710			
State of ND	041400	ND Securities Department	633,472	1.14%	7,222	0.057893%	45,595	594,037	1.14%	6,772	0.053236%	42,758			
State	042600	State Board Of Law Examiners	326,137	1.14%	3,718	0.029806%	23,474	337,348	1.14%	3,846	0.030232%	24,282			
State	042700	ND State Board Of Cosmetology	67,017	1.14%	764	0.006125%	4,824	82,103	1.14%	936	0.007358%	5,910			
State	042800	ND State Plumbing Board	385,320	1.14%	4,393	0.035214%	27,733	389,172	1.14%	4,437	0.034876%	28,012			
State	047100	Bank Of North Dakota	11,254,395	1.14%	128,300	1.028534%	810,041	11,311,225	1.14%	128,948	1.013680%	814,175			
State	047200	Public Finance Authority	170,016	1.14%	1,938	0.015538%	12,237	169,644	1.14%	1,934	0.015203%	12,211			
State	047300	Housing Finance Agency	2,641,358	1.14%	30,111	0.241393%	190,113	2,623,947	1.14%	29,913	0.235151%	188,870			
State	047500	Mill & Elevator Association	8,547,332	1.14%	97,440	0.781137%	615,199	8,768,169	1.14%	99,957	0.785778%	631,127			
State	048500	Workforce Safety & Insurance	16,102,131	1.14%	183,564	1.471567%	1,158,959	15,917,029	1.14%	181,454	1.426439%	1,145,698			
State of ND	050200	Field Services Division	7,045,953	1.14%	80,324	0.643927%	507,136	7,112,506	1.14%	81,083	0.637403%	511,954			
State of ND	050400	Highway Patrol	12,553,469	1.14%	143,110	1.147256%	903,542	12,222,289	1.14%	139,334	1.095327%	879,753			
State of ND	051700	Department Of Corrections Transitional Services	1,910,964	1.14%	21,785	0.174642%	137,542	1,941,351	1.14%	22,131	0.173978%	139,737			

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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, 2018										As of June 30, 2019							
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate					
State of ND	051800	James River Correctional Ctr	7,762,239	1.14%	88,490	0.709388%	558,691	7,954,751	1.14%	90,684	0.712882%	572,578					
State of ND	051900	State Penitentiary	10,311,438	1.14%	117,550	0.942358%	742,171	10,165,114	1.14%	115,882	0.910969%	731,679					
State	052000	Rough Rider Industries	1,303,976	1.14%	14,865	0.119170%	93,854	1,310,508	1.14%	14,940	0.117444%	94,330					
State of ND	053000	Department Of Corrections And Rehabilitation	7,072,832	1.14%	80,630	0.646383%	509,071	6,692,694	1.14%	76,297	0.599780%	481,736					
State of ND	054000	Adjutant General ND National Guard	11,351,512	1.14%	129,407	1.037410%	817,031	11,020,599	1.14%	125,635	0.987635%	793,256					
State of ND	060100	Department Of Commerce	3,374,842	1.14%	38,473	0.308425%	242,906	3,636,935	1.14%	41,461	0.325932%	261,784					
State of ND	060200	Dept Of Agriculture	3,670,564	1.14%	41,844	0.335451%	264,191	3,932,355	1.14%	44,829	0.352407%	283,049					
State of ND	060700	Milk Marketing Board	204,636	1.14%	2,333	0.018702%	14,729	127,730	1.14%	1,456	0.011447%	9,194					
State of ND	060800	ND Oilseed Council	31,668	1.14%	361	0.002894%	2,279	32,616	1.14%	372	0.002923%	2,348					
State	061100	ND Soybean Council	329,664	1.14%	3,758	0.030128%	23,728	407,860	1.14%	4,650	0.036551%	29,357					
State of ND	061400	ND Corn Utilization Council	216,324	1.14%	2,466	0.019770%	15,570	129,568	1.14%	1,477	0.011612%	9,327					
State of ND	061600	State Seed Department	1,526,206	1.14%	17,399	0.139479%	109,849	1,463,781	1.14%	16,687	0.131180%	105,362					
State	062400	Beef Commission	179,880	1.14%	2,051	0.016439%	12,947	184,369	1.14%	2,102	0.016523%	13,271					
State of ND	062500	ND Wheat Commission	440,820	1.14%	5,025	0.040286%	31,728	441,922	1.14%	5,038	0.039604%	31,809					
State of ND	062600	ND Barley Council	128,496	1.14%	1,465	0.011743%	9,248	132,000	1.14%	1,505	0.011829%	9,501					
State	066500	State Fair Association	1,022,715	1.14%	11,659	0.093465%	73,610	1,089,664	1.14%	12,422	0.097653%	78,434					
State of ND	067000	Racing Commission	133,296	1.14%	1,520	0.012182%	9,594	127,691	1.14%	1,456	0.011443%	9,191					
State of ND	070100	Historical Society	3,966,047	1.14%	45,213	0.362455%	285,458	3,657,614	1.14%	41,697	0.327785%	263,273					
State of ND	070900	ND Council On The Arts	298,936	1.14%	3,408	0.027320%	21,516	303,984	1.14%	3,465	0.027242%	21,880					
State of ND	072000	Game & Fish Department	10,365,843	1.14%	118,171	0.947330%	746,087	10,567,072	1.14%	120,465	0.946991%	760,611					
State of ND	075000	Parks & Recreation Department	3,507,692	1.14%	39,988	0.320566%	252,468	3,571,706	1.14%	40,717	0.320086%	257,089					
State of ND	077000	Water Commission	6,205,374	1.14%	70,741	0.567106%	446,635	5,847,932	1.14%	66,666	0.524075%	420,930					
State	080100	Department Of Transportation	60,554,101	1.14%	690,317	5.534013%	4,358,412	57,144,181	1.14%	651,444	5.121100%	4,113,203					
State	090000	ND State Board Of Accountancy	282,904	1.14%	3,225	0.025854%	20,362	97,588	1.14%	1,113	0.008746%	7,025					
State	090100	Board Of Medical Examiners	318,798	1.14%	3,634	0.029135%	22,946	325,242	1.14%	3,708	0.029147%	23,411					
State	090200	Board Of Pharmacy	241,452	1.14%	2,753	0.022066%	17,378	251,100	1.14%	2,863	0.022503%	18,074					
State	090600	Real Estate Commission	83,642	1.14%	954	0.007644%	6,020	174,096	1.14%	1,985	0.015602%	12,531					
State	090900	Electrical Board	1,555,840	1.14%	17,737	0.142188%	111,983	1,663,120	1.14%	18,960	0.149044%	119,710					
State	099501	ND System Information Technology Services	1,845,958	1.14%	21,044	0.168701%	132,864	1,933,505	1.14%	22,042	0.173275%	139,172					
District Health Unit	100002	McIntosh District Health Unit	80,045	1.14%	913	0.007315%	5,761	85,035	1.14%	969	0.007621%	6,121					
District Health Unit	100003	Wells County Dist Health Unit	228,743	1.14%	2,608	0.020905%	16,464	224,697	1.14%	2,562	0.020137%	16,174					
District Health Unit	100004	Central Valley Health Unit	1,090,080	1.14%	12,427	0.099622%	78,459	1,109,345	1.14%	12,647	0.099416%	79,850					
District Health Unit	100005	Dickey County Health District	195,606	1.14%	2,230	0.018767%	14,079	172,756	1.14%	1,969	0.015482%	12,435					
District Health Unit	100006	Emmons County Public Health	176,812	1.14%	2,016	0.016159%	12,726	180,295	1.14%	2,055	0.016158%	12,978					
District Health Unit	100007	Rolette County Public Health	434,941	1.14%	4,958	0.039749%	31,305	452,245	1.14%	5,156	0.040529%	32,552					
District Health Unit	100008	Towner County Public Health Unit	89,325	1.14%	1,018	0.008163%	6,429	98,836	1.14%	1,127	0.008857%	7,114					
District Health Unit	100009	Nelson-Griggs District Health Unit	146,526	1.14%	1,670	0.013391%	10,546	152,394	1.14%	1,737	0.013657%	10,969					
District Health Unit	100010	First District Health Unit	2,319,767	1.14%	26,445	0.212003%	166,967	2,371,685	1.14%	27,037	0.212544%	170,713					
District Health Unit	100011	Lake Region District Health Unit	837,643	1.14%	9,549	0.076552%	60,290	880,253	1.14%	10,035	0.078886%	63,360					
District Health Unit	100012	Garrison Diversion Conservancy District	1,722,227	1.14%	19,633	0.157394%	123,958	1,948,956	1.14%	22,218	0.174660%	140,285					
District Health Unit	100013	Upper Missouri Health Unit	1,138,472	1.14%	12,979	0.104044%	81,942	1,136,626	1.14%	12,958	0.101861%	81,813					
District Health Unit	100014	Kidder County District Health Unit	60,507	1.14%	690	0.005530%	4,355	62,661	1.14%	714	0.005616%	4,511					
District Health Unit	100015	Southwestern District Health Unit	1,332,811	1.14%	15,194	0.121805%	95,930	1,326,944	1.14%	15,127	0.118917%	95,513					
District Health Unit	100017	City-County Health District	643,056	1.14%	7,331	0.058769%	46,285	648,309	1.14%	7,391	0.058100%	46,665					
District Health Unit	100018	Sargent County District Health Unit	137,768	1.14%	1,571	0.012591%	9,916	147,138	1.14%	1,677	0.013186%	10,591					
District Health Unit	100019	Traill District Health Unit	169,692	1.14%	1,934	0.015508%	12,214	174,786	1.14%	1,993	0.015664%	12,581					
District Health Unit	100021	Cavalier County Health Dist	121,410	1.14%	1,384	0.011096%	8,739	125,346	1.14%	1,429	0.011233%	9,022					
District Health Unit	100022	Walsh County Health District	309,285	1.14%	3,526	0.028265%	22,261	307,241	1.14%	3,503	0.027534%	22,115					
District Health Unit	100023	Custer Health Unit	1,391,550	1.14%	15,864	0.127173%	100,157	1,406,211	1.14%	16,031	0.126021%	101,218					
Political Subdivision	100024	Southeast Water Users District	487,255	1.14%	5,555	0.044530%	35,070	507,027	1.14%	5,780	0.045438%	36,495					
City	200002	City Of Mcville	114,557	1.14%	1,306	0.010469%	8,245	108,109	1.14%	1,232	0.009688%	7,781					
City	200003	City Of Drayton	259,833	1.14%	2,962	0.023746%	18,702	218,935	1.14%	2,496	0.019620%	15,759					
City	200004	City Of Fessenden	44,640	1.14%	509	0.004080%	3,213	46,560	1.14%	531	0.004173%	3,352					
City	200005	City Of Westhope	170,286	1.14%	1,941	0.015562%	12,256	164,350	1.14%	1,874	0.014729%	11,830					
City	200006	City Of Belfield	347,217	1.14%	3,958	0.031732%	24,991	313,918	1.14%	3,579	0.028132%	22,595					
City	200008	City Of Rolla	464,463	1.14%	5,295	0.042447%	33,430	363,874	1.14%	4,148	0.032609%	26,191					
City	200009	City Of New Town	1,045,374	1.14%	11,917	0.095536%	75,241	1,180,753	1.14%	13,461	0.105816%	84,990					
City	200010	City Of Cavalier	613,513	1.14%	6,994	0.056069%	44,158	566,887	1.14%	6,463	0.050803%	40,804					
City	200011	City Of Harvey	577,628	1.14%	6,585	0.052789%	41,575	572,142	1.14%	6,522	0.051274%	41,183					
City	200012	City Of Napoleon	157,237	1.14%	1,793	0.014370%	11,317	163,498	1.14%	1,864	0.014652%	11,768					
City	200014	City Of Grand Forks	21,731,620	1.14%	247,740	1.986043%	1,564,144	23,350,573	1.14%	266,197	2.092612%	1,680,760					
City	200015	City Of Killdeer	887,936	1.14%	10,122	0.081148%	63,910	845,496	1.14%	9,639	0.075771%	60,858					
City	200016	City Of Ellendale	419,950	1.14%	4,787	0.038379%	30,226	440,268	1.14%	5,019	0.039456%	31,691					
City	200017	City Of Wishek	232,843	1.14%	2,654	0.021279%	16,759	223,227	1.14%	2,545	0.020005%	16,068					

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Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2018								As of June 30, 2019				
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200018	City Of Granville	23,109	1.14%	263	0.002112%	1,663	62,079	1.14%	708	0.005563%	4,468
City	200019	City Of Linton	211,590	1.14%	2,412	0.019337%	15,229	230,250	1.14%	2,625	0.020634%	16,573
City	200020	City Of Finley	73,679	1.14%	840	0.006733%	5,303	77,094	1.14%	879	0.006909%	5,549
City	200021	City Of Wilton	141,318	1.14%	1,611	0.012915%	10,171	144,546	1.14%	1,648	0.012954%	10,404
City	200022	City Of Ray	166,130	1.14%	1,894	0.015183%	11,958	172,995	1.14%	1,972	0.015503%	12,452
City	200025	City Of Medora	251,097	1.14%	2,863	0.022948%	18,073	269,519	1.14%	3,073	0.024154%	19,400
City	200026	City Of Velva	69,748	1.14%	795	0.006374%	5,020	172,348	1.14%	1,965	0.015445%	12,405
City	200027	City Of Mandan	1,830,188	1.14%	20,864	0.167260%	131,729	2,658,757	1.14%	30,310	0.238270%	191,375
City	200028	City Of Thompson	170,822	1.14%	1,947	0.015611%	12,295	177,349	1.14%	2,022	0.015894%	12,766
City	200029	City Of Williston	17,658,611	1.14%	201,308	1.613813%	1,270,988	19,420,626	1.14%	221,395	1.740422%	1,397,885
City	200030	City Of Bowman	812,535	1.14%	9,263	0.074257%	58,482	867,573	1.14%	9,890	0.077749%	62,447
City	200031	City Of Tioga	860,358	1.14%	9,808	0.078628%	61,925	1,049,389	1.14%	11,963	0.094043%	75,534
City	200033	City Of Rhame	62,349	1.14%	711	0.005698%	4,488	51,391	1.14%	586	0.004606%	3,699
City	200035	City Of Fargo	32,464,199	1.14%	370,092	2.966889%	2,336,627	34,308,827	1.14%	391,121	3.074660%	2,469,528
City	200036	City Of Jamestown	4,936,222	1.14%	56,273	0.451119%	355,287	5,070,567	1.14%	57,804	0.454410%	364,976
City	200037	City Of Beach	125,006	1.14%	1,425	0.011424%	8,997	266,375	1.14%	3,037	0.023872%	19,174
City	200038	City Of Glenburn	60,585	1.14%	691	0.005537%	4,361	62,527	1.14%	713	0.005603%	4,500
City	200040	City Of Kulm	76,465	1.14%	872	0.006988%	5,504	77,309	1.14%	881	0.006928%	5,564
City	200041	City Of Harwood	136,556	1.14%	1,557	0.012480%	9,829	141,476	1.14%	1,613	0.012679%	10,184
City	200045	City Of Mapleton	96,519	1.14%	1,100	0.008821%	6,947	139,789	1.14%	1,594	0.012527%	10,062
City	200046	City Of Wahpeton	2,407,727	1.14%	27,448	0.220041%	173,297	2,335,145	1.14%	26,621	0.209269%	168,082
City	200047	City Of Bottineau	453,107	1.14%	5,165	0.041409%	32,612	487,485	1.14%	5,557	0.043687%	35,089
City	200049	City Of Elgin	63,418	1.14%	723	0.005796%	4,565	68,810	1.14%	784	0.006167%	4,953
City	200050	City Of Rugby	649,005	1.14%	7,399	0.059312%	46,712	616,442	1.14%	7,027	0.055244%	44,371
City	200051	City Of New Salem	122,004	1.14%	1,391	0.011150%	8,781	152,422	1.14%	1,738	0.013660%	10,972
City	200052	City Of Walhalla	304,589	1.14%	3,472	0.027836%	21,923	247,168	1.14%	2,818	0.022150%	17,791
City	200053	City Of Gwinner	143,761	1.14%	1,639	0.013138%	10,347	157,170	1.14%	1,792	0.014085%	11,313
City	200054	City Of Kenmare	198,119	1.14%	2,259	0.018106%	14,260	209,391	1.14%	2,387	0.018765%	15,072
City	200055	City Of Watford City	3,526,851	1.14%	40,206	0.322317%	253,847	3,789,680	1.14%	43,202	0.339620%	272,778
City	200057	City Of Cooperstown	178,576	1.14%	2,036	0.016320%	12,853	181,957	1.14%	2,074	0.016306%	13,097
City	200058	City Of New England	97,442	1.14%	1,111	0.008905%	7,013	96,832	1.14%	1,104	0.008678%	6,970
City	200059	City Of Carrington	689,339	1.14%	7,858	0.062998%	49,615	510,733	1.14%	5,822	0.045770%	36,762
City	200060	City Of Mott	110,282	1.14%	1,257	0.010079%	7,938	121,770	1.14%	1,388	0.010913%	8,765
City	200061	City Of Larimore	101,852	1.14%	1,161	0.009308%	7,331	177,052	1.14%	2,018	0.015867%	12,744
City	200062	City Of Sherwood	36,498	1.14%	416	0.003336%	2,627	40,548	1.14%	462	0.003634%	2,919
City	200063	City Of Lamoure	143,630	1.14%	1,637	0.013126%	10,338	114,258	1.14%	1,303	0.010239%	8,224
City	200064	City Of Michigan	54,943	1.14%	626	0.005021%	3,954	56,240	1.14%	641	0.005040%	4,048
City	200065	City Of Park River	454,237	1.14%	5,178	0.041513%	32,694	447,973	1.14%	5,107	0.040146%	32,245
City	200067	City Of Hatton	79,122	1.14%	902	0.007231%	5,695	81,800	1.14%	933	0.007331%	5,888
City	200069	City Of Northwood	242,524	1.14%	2,765	0.022164%	17,456	215,314	1.14%	2,455	0.019296%	15,498
City	200070	City Of Powers Lake	137,314	1.14%	1,565	0.012549%	9,883	108,398	1.14%	1,236	0.009714%	7,802
City	200072	City Of Towner	95,612	1.14%	1,090	0.008738%	6,882	102,418	1.14%	1,168	0.009178%	7,372
City	200073	City Of Pembina	82,207	1.14%	937	0.007513%	5,917	81,504	1.14%	929	0.007304%	5,866
City	200075	City Of Underwood	80,704	1.14%	920	0.007376%	5,809	90,570	1.14%	1,032	0.008117%	6,519
City	200076	City Of New Leipzig	28,324	1.14%	323	0.002589%	2,039	40,866	1.14%	466	0.003662%	2,941
City	200077	City Of Stanley	835,658	1.14%	9,527	0.076370%	60,147	855,739	1.14%	9,755	0.076689%	61,596
City	200080	City Of Crosby	173,820	1.14%	1,982	0.015885%	12,511	141,246	1.14%	1,610	0.012658%	10,167
City	200083	City Of Grafton	1,596,853	1.14%	18,204	0.145936%	114,935	1,591,581	1.14%	18,144	0.142633%	114,561
City	200084	City Of Emerado	75,809	1.14%	864	0.006928%	5,456	80,230	1.14%	915	0.007190%	5,775
City	200085	City Of Lincoln	425,092	1.14%	4,846	0.038849%	30,596	589,700	1.14%	6,723	0.052847%	42,446
City	200086	City Of Minto	67,400	1.14%	768	0.006160%	4,851	81,130	1.14%	925	0.007271%	5,840
City	200087	City Of Ashley	139,697	1.14%	1,593	0.012767%	10,055	113,642	1.14%	1,296	0.010184%	8,180
City	200088	City Of Neche	42,208	1.14%	481	0.003857%	3,038	43,464	1.14%	495	0.003895%	3,128
City	200089	City Of Surrey	384,878	1.14%	4,388	0.035174%	27,702	217,697	1.14%	2,482	0.019509%	15,669
City	200090	City Of Hankinson	212,008	1.14%	2,417	0.019375%	15,259	211,945	1.14%	2,416	0.018994%	15,256
City	200091	City Of New Rockford	209,017	1.14%	2,383	0.019102%	15,044	216,366	1.14%	2,467	0.019390%	15,574
City	200094	City Of West Fargo	8,915,372	1.14%	101,635	0.814772%	641,688	10,646,871	1.14%	121,374	0.954142%	766,355
City	200097	City Of Devils Lake	1,960,331	1.14%	22,348	0.179154%	141,096	2,139,743	1.14%	24,393	0.191758%	154,018
City	200098	City Of Oakes	604,072	1.14%	6,886	0.055206%	43,478	565,841	1.14%	6,451	0.050709%	40,729
City	200100	City Of Mohall	151,167	1.14%	1,723	0.013815%	10,880	206,380	1.14%	2,353	0.018495%	14,855
City	200101	City Of Lidgerwood	70,065	1.14%	799	0.006403%	5,043	74,256	1.14%	847	0.006655%	5,345
City	200102	City Of McClusky	35,360	1.14%	403	0.003232%	2,545	35,360	1.14%	403	0.003169%	2,545
City	200103	City Of Burlington	322,832	1.14%	3,680	0.029503%	23,236	274,163	1.14%	3,125	0.024570%	19,734
City	200104	City Of Lisbon	456,919	1.14%	5,209	0.041758%	32,887	468,869	1.14%	5,345	0.042019%	33,749

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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, 2018							As of June 30, 2019						
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
City	200110	City Of Halliday	124,649	1.14%	1,421	0.011392%	8,972	112,416	1.14%	1,282	0.010074%	8,091	
City	200111	City Of Maddock	134,219	1.14%	1,530	0.012266%	9,660	90,539	1.14%	1,032	0.008114%	6,517	
City	200114	City of Regent	45,293	1.14%	516	0.004139%	3,260	40,295	1.14%	459	0.003611%	2,900	
City	200115	City of Lakota	232,770	1.14%	2,654	0.021273%	16,754	174,441	1.14%	1,989	0.015633%	12,556	
City	200117	City of Alexander	160,118	1.14%	1,825	0.014633%	11,524	136,245	1.14%	1,553	0.012210%	9,807	
City	200118	City of Berthold	93,773	1.14%	1,069	0.008570%	6,749	98,988	1.14%	1,128	0.008871%	7,125	
City	200119	City of Carson	73,650	1.14%	840	0.006731%	5,301	76,393	1.14%	871	0.006846%	5,499	
City	200120	City of Dodge	40,416	1.14%	461	0.003694%	2,909	42,638	1.14%	486	0.003821%	3,069	
County	300001	Adams County	1,292,369	1.14%	14,733	0.118109%	93,019	1,076,897	1.14%	12,277	0.096508%	77,514	
County	300002	Barnes County	4,060,844	1.14%	46,294	0.371119%	292,281	4,006,081	1.14%	45,669	0.359014%	288,356	
County	300003	Benson County	1,964,820	1.14%	22,399	0.179564%	141,419	1,925,135	1.14%	21,947	0.172525%	138,570	
County	300004	Billings County	2,914,919	1.14%	33,230	0.266393%	209,803	2,880,812	1.14%	32,841	0.258170%	207,359	
County	300005	Bottineau County	3,220,721	1.14%	36,716	0.294340%	231,813	3,177,026	1.14%	36,218	0.284716%	228,680	
County	300006	Bowman County	1,700,372	1.14%	19,384	0.155396%	122,385	1,764,772	1.14%	20,118	0.158154%	127,027	
County	300007	Burke County	1,462,885	1.14%	16,677	0.133692%	105,292	1,668,057	1.14%	19,016	0.149487%	120,066	
County	300008	Burleigh County	16,698,206	1.14%	190,360	1.526042%	1,201,862	17,347,366	1.14%	197,760	1.554622%	1,248,653	
County	300009	Cass County	24,374,058	1.14%	277,864	2.227535%	1,754,336	25,232,693	1.14%	287,653	2.261283%	1,816,234	
County	300010	Cavalier County	2,009,422	1.14%	22,907	0.183640%	144,629	2,081,858	1.14%	23,733	0.186570%	149,851	
County	300011	Dickey County	1,856,405	1.14%	21,163	0.169656%	133,616	1,828,968	1.14%	20,850	0.163907%	131,648	
County	300012	Divide County	2,370,343	1.14%	27,022	0.216625%	170,607	2,409,362	1.14%	27,467	0.215920%	173,424	
County	300013	Dunn County	5,091,759	1.14%	58,046	0.465334%	366,482	5,362,394	1.14%	61,131	0.480563%	385,982	
County	300014	Eddy County	936,993	1.14%	10,682	0.085631%	67,440	818,775	1.14%	9,334	0.073376%	58,935	
County	300015	Emmons County	1,370,752	1.14%	15,627	0.125272%	98,660	1,481,324	1.14%	16,887	0.132752%	106,625	
County	300016	Foster County	1,210,204	1.14%	13,796	0.110600%	87,105	988,943	1.14%	11,274	0.088626%	71,183	
County	300018	Grand Forks County	15,059,060	1.14%	171,673	1.376241%	1,083,884	15,190,399	1.14%	173,171	1.361321%	1,093,396	
County	300019	Grant County	1,033,283	1.14%	11,779	0.094431%	74,371	1,061,990	1.14%	12,107	0.095173%	76,442	
County	300020	Griggs County	822,702	1.14%	9,379	0.075186%	59,214	771,532	1.14%	8,795	0.069143%	55,535	
County	300021	Hettinger County	1,077,700	1.14%	12,286	0.098491%	77,568	1,247,791	1.14%	14,225	0.111823%	89,815	
County	300023	Lamoure County	1,839,167	1.14%	20,967	0.168081%	132,375	1,707,321	1.14%	19,463	0.153005%	122,892	
County	300024	Logan County	744,131	1.14%	8,483	0.068006%	53,559	782,711	1.14%	8,923	0.070144%	56,339	
County	300025	Mchenry County	1,480,254	1.14%	16,875	0.135280%	106,542	1,443,928	1.14%	16,461	0.129401%	103,933	
County	300026	Mcintosh County	1,062,391	1.14%	12,111	0.097091%	76,466	1,014,011	1.14%	11,560	0.090873%	72,988	
County	300027	Mckenzie County	11,478,918	1.14%	130,860	1.049053%	826,201	11,572,501	1.14%	131,927	1.037095%	832,982	
County	300028	McLean County	5,094,441	1.14%	58,077	0.465579%	366,675	5,002,285	1.14%	57,026	0.448291%	360,062	
County	300029	Mercer County	3,772,503	1.14%	43,007	0.344767%	271,528	3,542,702	1.14%	40,387	0.317487%	255,002	
County	300030	Morton County	7,451,469	1.14%	84,947	0.680987%	536,324	7,394,862	1.14%	84,301	0.662707%	532,278	
County	300031	Mountrail County	6,510,346	1.14%	74,218	0.594978%	468,586	6,503,005	1.14%	74,134	0.582781%	468,082	
County	300032	Nelson County	1,548,098	1.14%	17,648	0.141480%	111,425	1,608,185	1.14%	18,333	0.144121%	115,756	
County	300033	Oliver County	807,773	1.14%	9,209	0.073822%	58,140	844,854	1.14%	9,631	0.075713%	60,812	
County	300034	Pembina County	2,965,991	1.14%	33,812	0.271061%	213,479	2,901,088	1.14%	33,072	0.259987%	208,818	
County	300035	Pierce County	2,324,928	1.14%	26,504	0.212474%	167,338	2,154,032	1.14%	24,556	0.193038%	155,046	
County	300036	Ramsey County	3,529,931	1.14%	40,241	0.322599%	254,069	3,532,434	1.14%	40,270	0.316567%	254,263	
County	300037	Ransom County	1,615,718	1.14%	18,419	0.147660%	116,292	1,625,124	1.14%	18,526	0.145639%	116,975	
County	300038	Renville County	1,297,188	1.14%	14,788	0.118549%	93,365	1,346,060	1.14%	15,345	0.120630%	96,888	
County	300039	Richland County	6,037,687	1.14%	68,830	0.551782%	434,566	6,021,477	1.14%	68,645	0.539628%	433,422	
County	300040	Rolette County	2,937,028	1.14%	33,482	0.268414%	211,394	3,017,280	1.14%	34,397	0.270400%	217,182	
County	300042	Sheridan County	644,770	1.14%	7,350	0.058925%	46,407	708,182	1.14%	8,073	0.063465%	50,974	
County	300044	Slope County	611,688	1.14%	6,973	0.055902%	44,027	577,910	1.14%	6,588	0.051791%	41,598	
County	300045	Stark County	7,337,083	1.14%	83,643	0.670533%	528,090	7,372,478	1.14%	84,046	0.660701%	530,667	
County	300046	Steele County	1,043,771	1.14%	11,899	0.095390%	75,126	971,612	1.14%	11,076	0.087073%	69,936	
County	300047	Stutsman County	6,545,261	1.14%	74,616	0.598169%	471,099	6,582,988	1.14%	75,046	0.589949%	473,840	
County	300048	Towner County	1,114,350	1.14%	12,704	0.101840%	80,206	1,295,500	1.14%	14,769	0.116099%	93,249	
County	300049	Traill County	3,061,477	1.14%	34,901	0.279787%	220,351	3,352,422	1.14%	38,218	0.300435%	241,306	
County	300050	Walsh County	3,405,334	1.14%	38,821	0.311212%	245,101	3,541,217	1.14%	40,370	0.317354%	254,895	
County	300051	Ward County	13,944,962	1.14%	158,973	1.274424%	1,003,696	13,540,257	1.14%	154,359	1.213440%	974,620	
County	300052	Wells County	1,643,752	1.14%	18,739	0.150222%	118,310	2,188,029	1.14%	24,944	0.196085%	157,493	
County	300053	Williams County	14,940,889	1.14%	170,326	1.365441%	1,075,378	16,378,612	1.14%	186,716	1.467805%	1,178,922	
School District	400002	McClusky Public Schools	166,472	1.14%	1,898	0.015214%	11,982	194,258	1.14%	2,215	0.017409%	13,983	
School District	400003	Lake Region Special Education Unit	553,384	1.14%	6,309	0.050574%	39,830	517,964	1.14%	5,905	0.046418%	37,282	
School District	400004	Lidgerwood Public School	360,289	1.14%	4,107	0.032927%	25,932	416,581	1.14%	4,749	0.037333%	29,985	
School District	400006	Halliday Public School	106,010	1.14%	1,209	0.009688%	7,630	175,301	1.14%	1,998	0.015710%	12,618	
School District	400007	Oliver-Mercer Special Education Unit	398,016	1.14%	4,537	0.036375%	28,648	381,690	1.14%	4,351	0.034206%	27,474	
School District	400008	Underwood School District #8	379,814	1.14%	4,330	0.034711%	27,337	376,190	1.14%	4,289	0.033713%	27,078	
School District	400010	New Town Public School District	2,073,911	1.14%	23,643	0.189534%	149,271	1,868,728	1.14%	21,303	0.167470%	134,510	

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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, 2018							As of June 30, 2019						
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
School District	400011	Bottineau Public School	1,360,392	1.14%	15,508	0.124326%	97,915	1,377,880	1.14%	15,708	0.123482%	99,179	
School District	400012	Peace Garden Special Services	344,523	1.14%	3,928	0.031486%	24,797	329,305	1.14%	3,754	0.029511%	23,703	
School District	400014	Beulah Public School #27	1,048,817	1.14%	11,957	0.095851%	75,489	1,009,781	1.14%	11,512	0.090494%	72,684	
School District	400016	St John School District #3	747,830	1.14%	8,525	0.068344%	53,826	798,930	1.14%	9,108	0.071598%	57,507	
School District	400017	Ellendale Public School District #40	468,187	1.14%	5,337	0.042787%	33,698	452,461	1.14%	5,158	0.040548%	32,568	
School District	400018	Rural Cass Special Education Unit	225,378	1.14%	2,569	0.020597%	16,222	224,600	1.14%	2,560	0.020128%	16,167	
School District	400019	Fargo Public Schools	23,478,532	1.14%	267,655	2.145693%	1,689,879	24,771,329	1.14%	282,393	2.219936%	1,783,025	
School District	400020	Surrey Schools	614,677	1.14%	7,007	0.056175%	44,242	610,876	1.14%	6,964	0.054745%	43,970	
School District	400021	Jamestown Public School District #1	3,330,930	1.14%	37,973	0.304412%	239,745	3,257,099	1.14%	37,131	0.291892%	234,444	
School District	400023	Warwick Public School	476,500	1.14%	5,432	0.043547%	34,296	726,950	1.14%	8,287	0.065147%	52,325	
School District	400024	Souris Valley Special Services	281,809	1.14%	3,213	0.025754%	20,283	352,579	1.14%	4,019	0.031597%	25,378	
School District	400025	Rugby Public School District #5	651,066	1.14%	7,422	0.059501%	46,861	628,763	1.14%	7,168	0.056348%	45,258	
School District	400026	Billings County School District	333,152	1.14%	3,798	0.030447%	23,979	348,503	1.14%	3,973	0.031232%	25,085	
School District	400027	Belcourt School District #7	5,212,827	1.14%	59,426	0.476398%	375,196	5,289,467	1.14%	60,300	0.474027%	380,733	
School District	400028	West Fargo Public School #6	17,657,066	1.14%	201,291	1.613672%	1,270,877	19,273,761	1.14%	219,721	1.727260%	1,387,313	
School District	400029	Minot Public School District #1	17,434,897	1.14%	198,758	1.593368%	1,254,886	18,201,913	1.14%	207,502	1.631204%	1,310,162	
School District	400030	Belfield Public School #13	409,781	1.14%	4,672	0.037450%	29,494	322,915	1.14%	3,681	0.028939%	23,243	
School District	400031	Minto Public School District #20	375,951	1.14%	4,286	0.034358%	27,059	379,255	1.14%	4,324	0.033988%	27,299	
School District	400033	Harvey Public School Dist #38	642,786	1.14%	7,328	0.058744%	46,265	667,560	1.14%	7,610	0.059825%	48,051	
School District	400034	Oakes Public Schools	546,243	1.14%	6,227	0.049921%	39,316	599,707	1.14%	6,837	0.053744%	43,167	
School District	400035	Larimore Public School District #44	529,417	1.14%	6,035	0.048383%	38,105	511,925	1.14%	5,836	0.045877%	36,848	
School District	400036	Hazen Public School District #3	708,600	1.14%	8,078	0.064759%	51,002	587,509	1.14%	6,698	0.052651%	42,289	
School District	400038	Park River Area School District	576,550	1.14%	6,573	0.052691%	41,498	615,130	1.14%	7,012	0.055126%	44,277	
School District	400039	Hillsboro Public School	576,620	1.14%	6,573	0.052697%	41,502	608,049	1.14%	6,932	0.054492%	43,767	
School District	400040	Lisbon Public School	695,962	1.14%	7,934	0.063604%	50,092	769,188	1.14%	8,769	0.068932%	55,365	
School District	400042	Northern Cass School District # 97	667,829	1.14%	7,613	0.061033%	48,068	640,738	1.14%	7,304	0.057421%	46,120	
School District	400043	Mandaree Public School #36	967,441	1.14%	11,029	0.088414%	69,632	963,847	1.14%	10,988	0.086377%	69,377	
School District	400044	Thompson Public School	302,810	1.14%	3,452	0.027674%	21,795	317,297	1.14%	3,617	0.028435%	22,839	
School District	400045	Northern Plains Special Ed Unit	126,148	1.14%	1,438	0.011529%	9,080	128,930	1.14%	1,470	0.011554%	9,280	
School District	400046	Bowman County School District #1	764,575	1.14%	8,716	0.069874%	55,031	789,977	1.14%	9,006	0.070796%	56,862	
School District	400047	Apple Creek Elementary School	35,187	1.14%	401	0.003216%	2,533	35,833	1.14%	408	0.003211%	2,579	
School District	400048	Burke Central School	145,722	1.14%	1,661	0.013317%	10,488	166,066	1.14%	1,893	0.014882%	11,953	
School District	400049	Washburn Public School	438,732	1.14%	5,002	0.040096%	31,578	427,768	1.14%	4,877	0.038335%	30,790	
School District	400050	Enderlin Area School District #24	524,023	1.14%	5,974	0.047890%	37,717	581,023	1.14%	6,624	0.052070%	41,822	
School District	400051	Midkota School	218,045	1.14%	2,486	0.019927%	15,694	299,418	1.14%	3,413	0.026833%	21,552	
School District	400052	Velva Public School	437,190	1.14%	4,984	0.039955%	31,467	411,969	1.14%	4,696	0.036919%	29,653	
School District	400053	Sheneyenne Valley Special Education Unit	558,523	1.14%	6,367	0.051043%	40,200	568,601	1.14%	6,482	0.050956%	40,927	
School District	400054	Center Stanton Public School	282,283	1.14%	3,218	0.025798%	20,318	276,787	1.14%	3,155	0.024805%	19,923	
School District	400055	Burleigh County Special Education Unit	59,130	1.14%	674	0.005404%	4,256	61,531	1.14%	701	0.005514%	4,429	
School District	400056	New Rockford Sheneyenne Public School	321,885	1.14%	3,669	0.029417%	23,168	419,714	1.14%	4,785	0.037614%	30,211	
School District	400057	James River Multidistrict Special Education Unit	452,684	1.14%	5,161	0.041371%	32,582	348,797	1.14%	3,976	0.031258%	25,106	
School District	400058	Newburg United Public School	220,655	1.14%	2,515	0.020166%	15,882	248,633	1.14%	2,834	0.022282%	17,897	
School District	400059	Napoleon Public School District #2	253,783	1.14%	2,893	0.023193%	18,266	223,054	1.14%	2,543	0.019989%	16,055	
School District	400060	Yellowstone School District # 14	231,211	1.14%	2,636	0.021130%	16,641	176,229	1.14%	2,009	0.015793%	12,685	
School District	400061	Cavalier Public Schools	395,754	1.14%	4,512	0.036168%	28,485	510,854	1.14%	5,824	0.045781%	36,771	
School District	400062	Richland School District # 44	403,778	1.14%	4,603	0.036901%	29,062	412,056	1.14%	4,697	0.036927%	29,659	
School District	400063	Fort Totten School District # 30	449,650	1.14%	5,126	0.041093%	32,364	361,603	1.14%	4,122	0.032406%	26,028	
School District	400064	Bismarck Public Schools	25,361,813	1.14%	289,125	2.317805%	1,825,429	26,437,584	1.14%	301,388	2.369261%	1,902,961	
School District	400065	Solen Public School Dist #3	457,496	1.14%	5,215	0.041810%	32,928	534,177	1.14%	6,090	0.047871%	38,449	
School District	400068	Lakota Public School District # 66	307,434	1.14%	3,505	0.028096%	22,128	273,476	1.14%	3,118	0.024508%	19,685	
School District	400069	Stanley Community Public School District # 2	1,425,988	1.14%	16,256	0.130320%	102,636	1,390,810	1.14%	15,855	0.124640%	100,109	
School District	400070	Mandan Public School District #1	7,307,335	1.14%	83,304	0.667814%	525,949	7,537,233	1.14%	85,924	0.675465%	542,525	
School District	400072	Killdeer Public School #16	774,387	1.14%	8,828	0.070771%	55,737	1,040,707	1.14%	11,864	0.093265%	74,909	
School District	400073	Glenburn School District	498,293	1.14%	5,681	0.045539%	35,865	415,663	1.14%	4,739	0.037251%	29,920	
School District	400074	New Public School #8	851,994	1.14%	9,713	0.077863%	61,322	799,682	1.14%	9,116	0.071665%	57,560	
School District	400075	Williston Public School #1	7,090,552	1.14%	80,832	0.648002%	510,346	8,077,040	1.14%	92,078	0.723841%	581,380	
School District	400076	Valley City Public School	1,107,017	1.14%	12,620	0.101170%	79,678	1,104,814	1.14%	12,595	0.099010%	79,524	
School District	400077	Dickinson Public Schools	6,666,350	1.14%	75,996	0.609235%	479,814	7,619,621	1.14%	86,864	0.682849%	548,456	
School District	400078	Drayton Public School #19	296,116	1.14%	3,376	0.027062%	21,313	331,258	1.14%	3,776	0.029686%	23,843	
School District	400079	Mohall Lansford Sherwood School	390,832	1.14%	4,455	0.035718%	28,130	380,856	1.14%	4,342	0.034131%	27,414	
School District	400080	Westhope Public School #17	276,221	1.14%	3,149	0.025244%	19,881	238,025	1.14%	2,713	0.021331%	17,133	
School District	400081	Kindred Public School District #2	477,312	1.14%	5,441	0.043621%	34,355	514,498	1.14%	5,865	0.046108%	37,033	
School District	400082	Grafton Public School District #3	1,444,213	1.14%	16,464	0.131986%	103,948	1,393,708	1.14%	15,888	0.124900%	100,318	
School District	400083	Wilton Public School District	321,393	1.14%	3,664	0.029372%	23,132	391,740	1.14%	4,466	0.035107%	28,197	

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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, 2018							As of June 30, 2019						
				Current	Estimated	Proportionate	Net OPEB Liability		Current	Estimated	Proportionate	Net OPEB Liability	
Employer Type	Employer ID	Employer	2018 Payroll	Contribution Rate	2018-2019 Contribution	Share	Under Current Discount Rate	2019 Payroll	Contribution Rate	2019-2020 Contribution	Share	Under Current Discount Rate	
School District	400084	Sheyenne Valley Career And Tech Center	120,791	1.14%	1,377	0.011039%	8,694	133,765	1.14%	1,525	0.011988%	9,629	
School District	400085	White Shield School Dist #85	1,024,344	1.14%	11,678	0.093614%	73,727	1,109,895	1.14%	12,653	0.099466%	79,890	
School District	400086	Tgu School District #60	1,821,327	1.14%	20,763	0.166450%	131,091	1,855,173	1.14%	21,149	0.166255%	133,534	
School District	400087	Turtle Lake Mercer School District #72	445,585	1.14%	5,080	0.040722%	32,071	377,260	1.14%	4,301	0.033809%	27,155	
School District	400088	Lamoure School District #8	486,080	1.14%	5,541	0.044423%	34,986	451,876	1.14%	5,151	0.040496%	32,526	
School District	400089	Divide County School Dist #1	723,209	1.14%	8,245	0.066094%	52,054	773,122	1.14%	8,814	0.069285%	55,649	
School District	400090	Mott/Regent School Dist #1	412,366	1.14%	4,701	0.037686%	29,680	499,628	1.14%	5,696	0.044775%	35,963	
School District	400091	United Public School District # 7	998,367	1.14%	11,381	0.091240%	71,858	993,854	1.14%	11,330	0.089066%	71,537	
School District	400092	Kulm Public School District #7	353,476	1.14%	4,030	0.032304%	25,442	302,178	1.14%	3,445	0.027080%	21,750	
School District	400093	Midway Public School District #128	480,760	1.14%	5,481	0.043936%	34,603	540,645	1.14%	6,163	0.048451%	38,915	
School District	400094	Dunseith School District #1	1,676,936	1.14%	19,117	0.153254%	120,698	1,748,691	1.14%	19,935	0.156713%	125,870	
School District	400095	Carrington School District #49	517,074	1.14%	5,895	0.047255%	37,217	551,822	1.14%	6,291	0.049453%	39,720	
School District	400096	Glen Ullin Public School #48	287,875	1.14%	3,282	0.026309%	20,720	310,151	1.14%	3,536	0.027795%	22,325	
School District	400099	Manvel Public School	243,042	1.14%	2,771	0.022212%	17,493	314,703	1.14%	3,588	0.028203%	22,652	
School District	400100	Maple Valley School District	308,588	1.14%	3,518	0.028202%	22,211	314,209	1.14%	3,582	0.028159%	22,617	
School District	400101	North Border School District # 100	680,029	1.14%	7,752	0.062148%	48,946	651,014	1.14%	7,422	0.058342%	46,860	
School District	400102	Mckenzie Cty Public School #1	2,744,360	1.14%	31,286	0.250806%	197,527	2,877,824	1.14%	32,807	0.257902%	207,144	
School District	400103	Devils Lake Public School	2,944,831	1.14%	33,571	0.269127%	211,956	2,993,064	1.14%	34,121	0.268230%	215,439	
School District	400104	Mt Pleasant School Dist #4	399,493	1.14%	4,554	0.036509%	28,753	416,182	1.14%	4,744	0.037297%	29,956	
School District	400105	Central Cass Public School District #7	1,077,836	1.14%	12,287	0.098503%	77,578	1,123,956	1.14%	12,813	0.100726%	80,902	
School District	400106	Milnor Public School District #2	397,307	1.14%	4,529	0.036310%	28,597	420,902	1.14%	4,798	0.037720%	30,296	
School District	400107	Mapleton Public School	95,070	1.14%	1,084	0.008688%	6,842	99,497	1.14%	1,134	0.008917%	7,162	
School District	400108	Linton Public School District #36	504,280	1.14%	5,749	0.046086%	36,296	478,043	1.14%	5,450	0.042841%	34,409	
School District	400109	Tioga Public School District #15	766,742	1.14%	8,741	0.070072%	55,186	726,329	1.14%	8,280	0.065092%	52,281	
School District	400114	Zeeland Public Schools	78,748	1.14%	898	0.007197%	5,668	99,756	1.14%	1,137	0.008940%	7,180	
School District	400117	Garrison Public School District #51	644,746	1.14%	7,350	0.058923%	46,406	637,896	1.14%	7,272	0.057166%	45,915	
School District	400118	Kenmare Public School District #28	462,515	1.14%	5,273	0.042269%	33,290	454,883	1.14%	5,186	0.040765%	32,742	
School District	400119	Lewis & Clark Public Schools	486,431	1.14%	5,545	0.044455%	35,011	661,439	1.14%	7,540	0.059276%	47,610	
School District	400120	Sw Special Education Unit	76,254	1.14%	869	0.006969%	5,489	78,828	1.14%	899	0.007064%	5,674	
School District	400121	North Valley Career & Technology Center	189,700	1.14%	2,163	0.017337%	13,654	203,638	1.14%	2,321	0.018249%	14,657	
School District	400122	Dakota Prairie Public School	580,740	1.14%	6,620	0.053074%	41,799	702,578	1.14%	8,009	0.062963%	50,571	
School District	400123	Beach Public School District #3	729,750	1.14%	8,319	0.066692%	52,524	786,741	1.14%	8,969	0.070506%	56,630	
School District	400124	Rolette Public School	316,485	1.14%	3,608	0.028923%	22,779	306,161	1.14%	3,490	0.027437%	22,037	
School District	400125	Drake Public School District	279,071	1.14%	3,181	0.025504%	20,086	284,699	1.14%	3,246	0.025514%	20,493	
School District	400137	New Salem Almont School District #49	534,136	1.14%	6,089	0.048814%	38,444	584,914	1.14%	6,668	0.052418%	42,101	
School District	400138	Max Public School	322,311	1.14%	3,674	0.029456%	23,199	327,506	1.14%	3,734	0.029350%	23,574	
School District	400139	East Central Special Education Unit	471,766	1.14%	5,378	0.043114%	33,955	504,727	1.14%	5,754	0.045232%	36,330	
School District	400140	North Sargent School District #3	397,001	1.14%	4,526	0.036282%	28,575	373,336	1.14%	4,256	0.033457%	26,872	
School District	400141	Wahpeton Public School District 37	1,430,730	1.14%	16,310	0.130754%	102,978	1,368,978	1.14%	15,606	0.122684%	98,538	
School District	400142	Medina Public School District #3	251,231	1.14%	2,864	0.022960%	18,083	257,265	1.14%	2,933	0.023055%	18,517	
School District	400143	Pingree-Buchanan School District	142,134	1.14%	1,620	0.012990%	10,231	226,387	1.14%	2,581	0.020288%	16,295	
School District	400144	West River Student Services	110,374	1.14%	1,258	0.010087%	7,944	165,524	1.14%	1,887	0.014834%	11,914	
School District	400145	Leeds Public School District 6	197,355	1.14%	2,250	0.018036%	14,205	228,558	1.14%	2,606	0.020483%	16,452	
School District	400147	Sawyer Public School	173,983	1.14%	1,983	0.015900%	12,522	156,566	1.14%	1,785	0.014031%	11,270	
School District	400148	Willmac Multidistrict Special Education Unit	845,130	1.14%	9,634	0.077236%	60,829	709,112	1.14%	8,084	0.063549%	51,042	
School District	400149	Great Northwest Education Cooperative	142,151	1.14%	1,621	0.012991%	10,231	130,645	1.14%	1,489	0.011708%	9,404	
School District	400150	Anamoose Public School District #14	180,951	1.14%	2,063	0.016537%	13,024	184,145	1.14%	2,099	0.016503%	13,255	
School District	400151	South Prairie School District #70	640,229	1.14%	7,299	0.058510%	46,081	701,061	1.14%	7,992	0.062827%	50,462	
School District	400152	South East Education Cooperative	469,154	1.14%	5,348	0.042876%	33,768	668,955	1.14%	7,626	0.059590%	48,151	
School District	400153	South Heart Public School District #9	306,054	1.14%	3,489	0.027970%	22,028	416,153	1.14%	4,744	0.037294%	29,954	
Political Subdivision	500002	Cass County Water Resource District	242,354	1.14%	2,763	0.022149%	17,444	247,140	1.14%	2,817	0.022148%	17,789	
Political Subdivision	500003	Walsh County Water Resource District	50,471	1.14%	575	0.004613%	3,633	53,572	1.14%	611	0.004801%	3,856	
Political Subdivision	500005	Ramsey County Soil Conservation District	70,848	1.14%	808	0.006475%	5,100	80,637	1.14%	919	0.007226%	5,804	
Political Subdivision	500006	James River Soil Conservation District	56,389	1.14%	643	0.005153%	4,058	59,119	1.14%	674	0.005298%	4,255	
Political Subdivision	500007	Burleigh County Soil Conservation District	209,298	1.14%	2,386	0.019128%	15,065	212,304	1.14%	2,420	0.019026%	15,281	
Political Subdivision	500008	Trall County Water Resource District	57,600	1.14%	657	0.005264%	4,146	57,600	1.14%	657	0.005162%	4,146	
Political Subdivision	500009	Grafton Park District	95,512	1.14%	1,089	0.008729%	6,875	180,002	1.14%	2,052	0.016131%	12,956	
Political Subdivision	500010	Cass County Soil Conservation District	206,101	1.14%	2,350	0.018835%	14,834	192,466	1.14%	2,194	0.017248%	13,853	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	156,018	1.14%	1,779	0.014258%	11,229	156,889	1.14%	1,789	0.014060%	11,293	
Political Subdivision	500016	Greater Ramsey Water District	312,054	1.14%	3,557	0.028518%	22,460	367,476	1.14%	4,189	0.032932%	26,451	
Political Subdivision	500017	Carnegie Regional Library	60,105	1.14%	685	0.005493%	4,326	79,916	1.14%	911	0.007162%	5,752	
Political Subdivision	500018	Griggs County Public Library	57,162	1.14%	652	0.005224%	4,114	41,544	1.14%	474	0.003723%	2,990	
Political Subdivision	500019	R & T Water Supply Commerce Authority	466,797	1.14%	5,321	0.042660%	33,598	504,261	1.14%	5,749	0.045190%	36,296	
Political Subdivision	500022	Consolidated Waste Ltd	149,646	1.14%	1,706	0.013676%	10,771	124,279	1.14%	1,417	0.011138%	8,946	

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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, 2018								As of June 30, 2019				
Employer Type	Employer ID	Employer	2018 Payroll	Current Contribution Rate	Estimated 2018-2019 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Payroll	Current Contribution Rate	Estimated 2019-2020 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Political Subdivision	500023	Walsh County Housing Authority	29,820	1.14%	340	0.002725%	2,146	29,820	1.14%	340	0.002672%	2,146
Political Subdivision	500024	Williams County Soil Conservation District	104,553	1.14%	1,192	0.009555%	7,525	163,307	1.14%	1,862	0.014635%	11,755
Political Subdivision	500025	Bowman City Park Board	130,014	1.14%	1,482	0.011882%	9,358	91,387	1.14%	1,042	0.008190%	6,578
Political Subdivision	500028	Williston Housing Authority	304,356	1.14%	3,470	0.027815%	21,906	287,434	1.14%	3,277	0.025759%	20,689
Political Subdivision	500030	Minot Rural Fire Department	155,765	1.14%	1,776	0.014235%	11,211	163,252	1.14%	1,861	0.014630%	11,751
Political Subdivision	500031	Central Plains Water District	211,816	1.14%	2,415	0.019358%	15,246	236,271	1.14%	2,693	0.021174%	17,007
Political Subdivision	500033	Ransom County Soil Cons Dist	57,306	1.14%	653	0.005237%	4,124	61,370	1.14%	700	0.005500%	4,418
Political Subdivision	500038	Jamestown Regional Airport	144,485	1.14%	1,647	0.013204%	10,399	213,998	1.14%	2,440	0.019178%	15,404
Political Subdivision	500040	Fargo Park District	3,453,384	1.14%	39,369	0.315603%	248,559	3,712,310	1.14%	42,320	0.332687%	267,210
Political Subdivision	500041	Bismarck Rural Fire Protection	585,004	1.14%	6,669	0.053463%	42,106	660,239	1.14%	7,527	0.059169%	47,524
Political Subdivision	500045	Dunseith Community Nursing Home	911,357	1.14%	10,389	0.083289%	65,596	986,458	1.14%	11,246	0.088404%	71,005
Political Subdivision	500047	Mercer County Soil Conservation District	76,449	1.14%	872	0.006987%	5,503	82,750	1.14%	943	0.007416%	5,956
Political Subdivision	500049	West Fargo Park District	1,155,966	1.14%	13,178	0.105643%	83,201	1,218,301	1.14%	13,809	0.108552%	87,188
Political Subdivision	500053	Stutsman County Housing Authority	133,184	1.14%	1,518	0.012172%	9,586	161,621	1.14%	1,842	0.014484%	11,633
Political Subdivision	500054	Grand Forks County Water Resource District	49,468	1.14%	564	0.004521%	3,561	49,818	1.14%	568	0.004465%	3,586
Political Subdivision	500055	Southeast Region Career & Technology Center	127,580	1.14%	1,454	0.011659%	9,182	130,108	1.14%	1,483	0.011660%	9,365
Political Subdivision	500056	Cavalier County Job Development Authority	48,186	1.14%	549	0.004404%	3,468	48,900	1.14%	557	0.004382%	3,520
Political Subdivision	500057	Barnes County Soil Conservation District	76,803	1.14%	876	0.007019%	5,528	79,673	1.14%	908	0.007140%	5,735
Political Subdivision	500059	Traill Rural Water District	129,409	1.14%	1,475	0.011827%	9,315	-	1.14%	-	0.000000%	-
Political Subdivision	500061	Ward County Water Resource District	35,178	1.14%	401	0.003215%	2,532	35,379	1.14%	403	0.003171%	2,547
Political Subdivision	500063	Southwest Water Authority	2,848,716	1.14%	32,475	0.260343%	205,038	2,781,628	1.14%	31,711	0.249282%	200,220
Political Subdivision	500068	Burleigh County Council On Aging	677,607	1.14%	7,725	0.061926%	48,771	711,317	1.14%	8,109	0.063746%	51,200
Political Subdivision	500072	Watford City Park District	613,851	1.14%	6,998	0.056100%	44,183	621,093	1.14%	7,080	0.055661%	44,706
Political Subdivision	500080	Western & Central Stark Soil Conservation District	103,692	1.14%	1,182	0.009476%	7,463	107,312	1.14%	1,223	0.009617%	7,724
Political Subdivision	500081	Ramsey County Housing Authority	223,790	1.14%	2,551	0.020452%	16,107	232,112	1.14%	2,646	0.020801%	16,707
Political Subdivision	500082	Grand Forks Public Library	614,163	1.14%	7,001	0.056128%	44,205	882,654	1.14%	10,062	0.079101%	63,533
Political Subdivision	500084	Rolette County Soil Conservation District	32,028	1.14%	365	0.002927%	2,305	34,680	1.14%	395	0.003108%	2,496
Political Subdivision	500085	Jamestown Parks And Recreation District	589,088	1.14%	6,716	0.053836%	42,400	659,087	1.14%	7,514	0.059066%	47,441
Political Subdivision	500091	Ramsey County Water Resource District	32,824	1.14%	374	0.003000%	2,363	33,157	1.14%	378	0.002971%	2,386
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	322,474	1.14%	3,676	0.029471%	23,210	326,406	1.14%	3,721	0.029252%	23,495
Political Subdivision	500108	North Dakota Firefighters Association	150,597	1.14%	1,717	0.013763%	10,839	173,467	1.14%	1,978	0.015546%	12,486
Political Subdivision	500109	James River Valley Library System	314,780	1.14%	3,588	0.028768%	22,657	324,868	1.14%	3,703	0.029114%	23,384
Political Subdivision	500110	Grand Forks Park District	1,848,194	1.14%	21,069	0.168906%	133,025	1,945,558	1.14%	22,179	0.174355%	140,040
Political Subdivision	500111	McIntosh County Housing Authority	36,399	1.14%	415	0.003326%	2,619	36,465	1.14%	416	0.003268%	2,625
School District	500113	Lonetree Special Education Unit	89,873	1.14%	1,025	0.008213%	6,468	89,553	1.14%	1,021	0.008025%	6,446
School District	500114	Roughrider Education Services Program (RESP)	29,991	1.14%	342	0.002741%	2,159	28,367	1.14%	323	0.002542%	2,042
Political Subdivision	500116	Western Area Water Supply Authority	900,757	1.14%	10,269	0.082320%	64,833	987,001	1.14%	11,252	0.088452%	71,044
Political Subdivision	500118	Crosby Park District	42,000	1.14%	479	0.003838%	3,023	74,415	1.14%	848	0.006669%	5,356
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	106,479	1.14%	1,214	0.009731%	7,664	138,525	1.14%	1,579	0.012414%	9,971
Political Subdivision	500121	Devils Lake Park Board	361,360	1.14%	4,120	0.033025%	26,009	348,540	1.14%	3,973	0.031235%	25,088
Political Subdivision	500122	North Central Soil Conservation District	73,173	1.14%	834	0.006687%	5,266	102,632	1.14%	1,170	0.009198%	7,388
Political Subdivision	500123	Williston Rural Fire Protection District #1	80,000	1.14%	912	0.007311%	5,758	-	1.14%	-	0.000000%	-
Political Subdivision	500124	Emmons County Soil Conservation District	23,424	1.14%	267	0.002141%	1,686	-	1.14%	-	0.000000%	-
Political Subdivision	500125	Wahpeton Park Board	529,674	1.14%	6,038	0.048407%	38,124	505,553	1.14%	5,763	0.045306%	36,389
Political Subdivision	500126	City Of Bottineau Park Board	135,683	1.14%	1,547	0.012400%	9,766	132,148	1.14%	1,506	0.011843%	9,512
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
City	200043	City of Dickinson	-	0.00%	-	0.000000%	-	5,726,298	1.14%	65,280	0.513175%	412,176
City	200092	City of Minot	-	0.00%	-	0.000000%	-	2,360,950	1.14%	26,915	0.211582%	169,940
City	200123	City of Grenora	-	0.00%	-	0.000000%	-	139,505	1.14%	1,590	0.012502%	10,041
County	300041	Sargent County	-	0.00%	-	0.000000%	-	791,449	1.14%	9,023	0.070927%	56,968
School District	400154	Sargent Central Public School District #6	-	0.00%	-	0.000000%	-	287,116	1.14%	3,273	0.025731%	20,667
School District	400155	Fairmount Public School	-	0.00%	-	0.000000%	-	106,858	1.14%	1,218	0.009576%	7,691
Political Subdivision	500127	Bottineau County Water Resource District	-	0.00%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Political Subdivision	500128	Logan County Soil Conservation District	-	0.00%	-	0.000000%	-	57,857	1.14%	660	0.005185%	4,165
Political Subdivision	500129	Park District - City of New Rockford	-	0.00%	-	0.000000%	-	50,408	1.14%	575	0.004517%	3,628
Political Subdivision	500131	Minot Park District	-	0.00%	-	0.000000%	-	481,887	1.14%	5,494	0.043185%	34,686
Political Subdivision	500132	Valley City Park District	-	0.00%	-	0.000000%	-	306,199	1.14%	3,491	0.027441%	22,040
City	200007	City of Beulah	-	0.00%	-	0.000000%	-	39,139	1.14%	446	0.003508%	2,818
State of ND	030500	Tobacco Prevention/Control Committee	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
Total			\$ 1,094,216,783	1.14%	\$ 12,474,076	100.000003%	\$ 78,756,818	\$ 1,115,857,594	1.14%	\$ 12,720,782	99.999996%	\$ 80,318,739

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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, 2019		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.25%	7.25%	8.25%
State of ND	010100	Governor's Office	0.103581%	\$ 106,187	\$ 83,195	\$ 63,513
State of ND	010800	Secretary Of State	0.139171%	142,673	111,780	85,336
State	011000	Office Of Management & Budget	0.253252%	259,624	203,409	155,288
State	011200	Information Technology Dept	2.045528%	2,096,996	1,642,942	1,254,270
State	011700	State Auditor's Office	0.312945%	320,819	251,353	191,891
State	011800	Central Services	0.112819%	115,658	90,615	69,178
State of ND	012000	State Treasurer's Office	0.039690%	40,689	31,879	24,337
State	012500	Attorney General's Office	1.355186%	1,389,284	1,088,468	830,968
State of ND	012700	Tax Department	0.574784%	589,246	461,659	352,444
State of ND	013000	Facility Management	0.145296%	148,952	116,700	89,092
State of ND	014000	Office Of Administrative Hearings	0.037756%	38,706	30,325	23,151
State	016000	Legislative Council	0.245572%	251,751	197,240	150,579
State of ND	018000	ND Supreme Court	2.366129%	2,425,664	1,900,445	1,450,855
State of ND	018800	Commission On Legal Counsel For Indigents	0.202124%	207,210	162,343	123,938
State	019000	Retirement & Investment Office	0.141245%	144,799	113,446	86,608
State	019200	ND Public Employees Retirement System	0.153294%	157,151	123,124	93,996
State of ND	020100	Public Instruction	0.411047%	421,390	330,148	252,044
State	020200	Education Standards & Practice	0.044349%	45,465	35,621	27,194
State	021500	ND University System Office	0.086256%	88,426	69,280	52,890
State of ND	022300	ND Youth Correctional Center	0.315793%	323,739	253,641	193,637
State of ND	022400	Juvenile Services - DOCR	0.150909%	154,706	121,208	92,534
State	022600	Land Department	0.134758%	138,149	108,236	82,630
State	022700	Bismarck State College	0.417441%	427,944	335,283	255,965
State	022800	Lake Region State College	0.173329%	177,690	139,216	106,281
State	022900	Williston State College	0.105265%	107,914	84,548	64,546
State	023000	University Of North Dakota	3.397596%	3,483,084	2,728,906	2,083,327
State	023500	North Dakota State University	2.793807%	2,864,103	2,243,951	1,713,097
State	023800	ND St College Of Science	0.478349%	490,385	384,204	293,312
State	023900	Dickinson State University	0.239010%	245,024	191,970	146,555
State	024000	Mayville State University	0.272455%	279,310	218,832	167,063
State	024100	Minot State University	0.462873%	474,520	371,774	283,823
State	024200	Valley City State University	0.161573%	165,638	129,773	99,073
State of ND	025000	ND State Library	0.109099%	111,844	87,627	66,897
State of ND	025200	SCHOOL FOR THE DEAF	0.111758%	114,570	89,763	68,527
State of ND	025300	School For The Blind	0.055295%	56,686	44,412	33,906
State	026100	ND Board Of Nursing	0.056399%	57,818	45,299	34,583
State of ND	027000	Career & Technical Education	0.142620%	146,209	114,551	87,451
State of ND	030100	ND Department Of Health	1.721209%	1,764,517	1,382,453	1,055,405
State of ND	031000	Life Skills and Transition Center	1.071297%	1,098,252	860,452	656,894
State of ND	031200	North Dakota State Hospital	1.538025%	1,576,724	1,235,322	943,081
State of ND	031300	ND Veterans Home	0.412656%	423,039	331,440	253,031
State of ND	031600	Indian Affairs Commission	0.020250%	20,760	16,265	12,417
State of ND	032100	Veterans Affairs Department	0.035116%	36,000	28,205	21,532
State of ND	032500	Department Of Human Services	6.347043%	6,506,743	5,097,865	3,891,859
State of ND	036000	Protection & Advocacy Project	0.160252%	164,284	128,712	98,263
State	038000	Job Service North Dakota	0.753263%	772,216	605,011	461,883
State	040100	Insurance Department	0.223317%	228,936	179,365	136,933
State of ND	040500	Industrial Commission	0.592967%	607,887	476,264	363,594
State of ND	040600	ND Department Of Labor	0.081243%	83,287	65,253	49,816
State of ND	040800	Public Service Commission	0.248260%	254,507	199,399	152,227
State of ND	041200	Aeronautics Commission	0.042639%	43,712	34,247	26,145
State of ND	041300	Department Of Financial Institutions	0.185150%	189,809	148,710	113,530
State of ND	041400	ND Securities Department	0.053236%	54,575	42,758	32,643
State	042600	State Board Of Law Examiners	0.030232%	30,993	24,282	18,538
State	042700	ND State Board Of Cosmetology	0.007358%	7,543	5,910	4,512
State	042800	ND State Plumbing Board	0.034876%	35,754	28,012	21,385
State	047100	Bank Of North Dakota	1.013680%	1,039,186	814,175	621,565
State	047200	Public Finance Authority	0.015203%	15,586	12,211	9,322
State	047300	Housing Finance Agency	0.235151%	241,068	188,870	144,189
State	047500	Mill & Elevator Association	0.785778%	805,549	631,127	481,821
State	048500	Workforce Safety & Insurance	1.426439%	1,462,330	1,145,698	874,659
State of ND	050200	Field Services Division	0.637403%	653,441	511,954	390,841
State of ND	050400	Highway Patrol	1.095327%	1,122,887	879,753	671,629
State of ND	051700	Department Of Corrections Transitional Services	0.173978%	178,356	139,737	106,679

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	1% Higher	1% Higher
				6.25%	7.25%	8.25%
State of ND	051800	James River Correctional Ctr	0.712882%	730,819	572,578	437,123
State of ND	051900	State Penitentiary	0.910969%	933,890	731,679	558,585
State	052000	Rough Rider Industries	0.117444%	120,399	94,330	72,014
State of ND	053000	Department Of Corrections And Rehabilitation	0.599780%	614,871	481,736	367,771
State of ND	054000	Adjutant General ND National Guard	0.987635%	1,012,485	793,256	605,595
State of ND	060100	Department Of Commerce	0.325932%	334,133	261,784	199,854
State of ND	060200	Dept Of Agriculture	0.352407%	361,274	283,049	216,088
State of ND	060700	Milk Marketing Board	0.011447%	11,735	9,194	7,019
State of ND	060800	ND Oilseed Council	0.002923%	2,997	2,348	1,792
State	061100	ND Soybean Council	0.036551%	37,471	29,357	22,412
State of ND	061400	ND Corn Utilization Council	0.011612%	11,904	9,327	7,120
State of ND	061600	State Seed Department	0.131180%	134,481	105,362	80,437
State	062400	Beef Commission	0.016523%	16,939	13,271	10,132
State of ND	062500	ND Wheat Commission	0.039604%	40,600	31,809	24,284
State of ND	062600	ND Barley Council	0.011829%	12,127	9,501	7,253
State	066500	State Fair Association	0.097653%	100,110	78,434	59,879
State of ND	067000	Racing Commission	0.011443%	11,731	9,191	7,017
State of ND	070100	Historical Society	0.327785%	336,033	263,273	200,990
State of ND	070900	ND Council On The Arts	0.027242%	27,927	21,880	16,704
State of ND	072000	Game & Fish Department	0.946991%	970,819	760,611	580,673
State of ND	075000	Parks & Recreation Department	0.320086%	328,140	257,089	196,269
State of ND	077000	Water Commission	0.524075%	537,261	420,930	321,351
State	080100	Department Of Transportation	5.121100%	5,249,954	4,113,203	3,140,139
State	090000	ND State Board Of Accountancy	0.008746%	8,966	7,025	5,363
State	090100	Board Of Medical Examiners	0.029147%	29,880	23,411	17,872
State	090200	Board Of Pharmacy	0.022503%	23,069	18,074	13,798
State	090600	Real Estate Commission	0.015602%	15,995	12,531	9,567
State	090900	Electrical Board	0.149044%	152,794	119,710	91,390
State	099501	ND System Information Technology Services	0.173275%	177,635	139,172	106,248
District Health Unit	100002	McIntosh District Health Unit	0.007621%	7,813	6,121	4,673
District Health Unit	100003	Wells County Dist Health Unit	0.020137%	20,644	16,174	12,348
District Health Unit	100004	Central Valley Health Unit	0.099416%	101,917	79,850	60,960
District Health Unit	100005	Dickey County Health District	0.015482%	15,872	12,435	9,493
District Health Unit	100006	Emmons County Public Health	0.016158%	16,565	12,978	9,908
District Health Unit	100007	Rolette County Public Health	0.040529%	41,549	32,552	24,851
District Health Unit	100008	Towner County Public Health Unit	0.008857%	9,080	7,114	5,431
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013657%	14,001	10,969	8,374
District Health Unit	100010	First District Health Unit	0.212544%	217,892	170,713	130,327
District Health Unit	100011	Lake Region District Health Unit	0.078886%	80,871	63,360	48,371
District Health Unit	100012	Garrison Diversion Conservancy District	0.174660%	179,055	140,285	107,097
District Health Unit	100013	Upper Missouri Health Unit	0.101861%	104,424	81,813	62,459
District Health Unit	100014	Kidder County District Health Unit	0.005616%	5,757	4,511	3,444
District Health Unit	100015	Southwestern District Health Unit	0.118917%	121,909	95,513	72,917
District Health Unit	100017	City-County Health District	0.058100%	59,562	46,665	35,626
District Health Unit	100018	Sargent County District Health Unit	0.013186%	13,518	10,591	8,085
District Health Unit	100019	Traill District Health Unit	0.015664%	16,058	12,581	9,605
District Health Unit	100021	Cavalier County Health Dist	0.011233%	11,516	9,022	6,888
District Health Unit	100022	Walsh County Health District	0.027534%	28,227	22,115	16,883
District Health Unit	100023	Custer Health Unit	0.126021%	129,192	101,218	77,273
Political Subdivision	100024	Southeast Water Users District	0.045438%	46,581	36,495	27,862
City	200002	City Of Mcville	0.009688%	9,932	7,781	5,940
City	200003	City Of Drayton	0.019620%	20,114	15,759	12,031
City	200004	City Of Fessenden	0.004173%	4,278	3,352	2,559
City	200005	City Of Westhope	0.014729%	15,100	11,830	9,031
City	200006	City Of Belfield	0.028132%	28,840	22,595	17,250
City	200008	City Of Rolla	0.032609%	33,429	26,191	19,995
City	200009	City Of New Town	0.105816%	108,478	84,990	64,884
City	200010	City Of Cavalier	0.050803%	52,081	40,804	31,151
City	200011	City Of Harvey	0.051274%	52,564	41,183	31,440
City	200012	City Of Napoleon	0.014652%	15,021	11,768	8,984
City	200014	City Of Grand Forks	2.092612%	2,145,265	1,680,760	1,283,141
City	200015	City Of Killdeer	0.075771%	77,678	60,858	46,461
City	200016	City Of Ellendale	0.039456%	40,449	31,691	24,193
City	200017	City Of Wishek	0.020005%	20,508	16,068	12,267

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate 1% Lower	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate 1% Higher
				6.25%	7.25%	8.25%
City	200018	City Of Granville	0.005563%	5,703	4,468	3,411
City	200019	City Of Linton	0.020634%	21,153	16,573	12,652
City	200020	City Of Finley	0.006909%	7,083	5,549	4,236
City	200021	City Of Wilton	0.012954%	13,280	10,404	7,943
City	200022	City Of Ray	0.015503%	15,893	12,452	9,506
City	200025	City Of Medora	0.024154%	24,762	19,400	14,811
City	200026	City Of Velda	0.015445%	15,834	12,405	9,471
City	200027	City Of Mandan	0.238270%	244,265	191,375	146,102
City	200028	City Of Thompson	0.015894%	16,294	12,766	9,746
City	200029	City Of Williston	1.740422%	1,784,213	1,397,885	1,067,186
City	200030	City Of Bowman	0.077749%	79,705	62,447	47,674
City	200031	City Of Tioga	0.094043%	96,409	75,534	57,665
City	200033	City Of Rhame	0.004606%	4,722	3,699	2,824
City	200035	City Of Fargo	3.074660%	3,152,023	2,469,528	1,885,310
City	200036	City Of Jamestown	0.454410%	465,844	364,976	278,634
City	200037	City Of Beach	0.023872%	24,473	19,174	14,638
City	200038	City Of Glenburn	0.005603%	5,744	4,500	3,436
City	200040	City Of Kulm	0.006928%	7,102	5,564	4,248
City	200041	City Of Harwood	0.012679%	12,998	10,184	7,774
City	200045	City Of Mapleton	0.012527%	12,842	10,062	7,681
City	200046	City Of Wahpeton	0.209269%	214,534	168,082	128,319
City	200047	City Of Bottineau	0.043687%	44,786	35,089	26,788
City	200049	City Of Elgin	0.006167%	6,322	4,953	3,781
City	200050	City Of Rugby	0.055244%	56,634	44,371	33,874
City	200051	City Of New Salem	0.013660%	14,004	10,972	8,376
City	200052	City Of Walhalla	0.022150%	22,707	17,791	13,582
City	200053	City Of Gwinner	0.014085%	14,439	11,313	8,637
City	200054	City Of Kenmare	0.018765%	19,237	15,072	11,506
City	200055	City Of Watford City	0.339620%	348,165	272,778	208,247
City	200057	City Of Cooperstown	0.016306%	16,716	13,097	9,998
City	200058	City Of New England	0.008678%	8,896	6,970	5,321
City	200059	City Of Carrington	0.045770%	46,922	36,762	28,065
City	200060	City Of Mott	0.010913%	11,188	8,765	6,692
City	200061	City Of Larimore	0.015867%	16,266	12,744	9,729
City	200062	City Of Sherwood	0.003634%	3,725	2,919	2,228
City	200063	City Of Lamoure	0.010239%	10,497	8,224	6,278
City	200064	City Of Michigan	0.005040%	5,167	4,048	3,090
City	200065	City Of Park River	0.040146%	41,156	32,245	24,617
City	200067	City Of Hatton	0.007331%	7,515	5,888	4,495
City	200069	City Of Northwood	0.019296%	19,782	15,498	11,832
City	200070	City Of Powers Lake	0.009714%	9,958	7,802	5,956
City	200072	City Of Towner	0.009178%	9,409	7,372	5,628
City	200073	City Of Pembina	0.007304%	7,488	5,866	4,479
City	200075	City Of Underwood	0.008117%	8,321	6,519	4,977
City	200076	City Of New Leipzig	0.003662%	3,754	2,941	2,245
City	200077	City Of Stanley	0.076689%	78,619	61,596	47,024
City	200080	City Of Crosby	0.012658%	12,976	10,167	7,762
City	200083	City Of Grafton	0.142633%	146,222	114,561	87,459
City	200084	City Of Emerado	0.007190%	7,371	5,775	4,409
City	200085	City Of Lincoln	0.052847%	54,177	42,446	32,405
City	200086	City Of Minto	0.007271%	7,454	5,840	4,458
City	200087	City Of Ashley	0.010184%	10,440	8,180	6,245
City	200088	City Of Neche	0.003895%	3,993	3,128	2,388
City	200089	City Of Surrey	0.019509%	20,000	15,669	11,962
City	200090	City Of Hankinson	0.018994%	19,472	15,256	11,647
City	200091	City Of New Rockford	0.019390%	19,878	15,574	11,889
City	200094	City Of West Fargo	0.954142%	978,150	766,355	585,058
City	200097	City Of Devils Lake	0.191758%	196,583	154,018	117,582
City	200098	City Of Oakes	0.050709%	51,985	40,729	31,094
City	200100	City Of Mohall	0.018495%	18,960	14,855	11,341
City	200101	City Of Lidgerwood	0.006655%	6,822	5,345	4,081
City	200102	City Of McClusky	0.003169%	3,249	2,545	1,943
City	200103	City Of Burlington	0.024570%	25,188	19,734	15,066
City	200104	City Of Lisbon	0.042019%	43,076	33,749	25,765

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	1% Higher	1% Higher
				6.25%	7.25%	8.25%
City	200110	City Of Halliday	0.010074%	10,327	8,091	6,177
City	200111	City Of Maddock	0.008114%	8,318	6,517	4,975
City	200114	City of Regent	0.003611%	3,702	2,900	2,214
City	200115	City of Lakota	0.015633%	16,026	12,556	9,586
City	200117	City of Alexander	0.012210%	12,517	9,807	7,487
City	200118	City of Berthold	0.008871%	9,094	7,125	5,439
City	200119	City of Carson	0.006846%	7,018	5,499	4,198
City	200120	City of Dodge	0.003821%	3,917	3,069	2,343
County	300001	Adams County	0.096508%	98,936	77,514	59,176
County	300002	Barnes County	0.359014%	368,047	288,356	220,139
County	300003	Benson County	0.172525%	176,866	138,570	105,788
County	300004	Billings County	0.258170%	264,666	207,359	158,304
County	300005	Bottineau County	0.284716%	291,880	228,680	174,581
County	300006	Bowman County	0.158154%	162,133	127,027	96,976
County	300007	Burke County	0.149487%	153,248	120,066	91,662
County	300008	Burleigh County	1.554622%	1,593,738	1,248,653	953,258
County	300009	Cass County	2.261283%	2,318,180	1,816,234	1,386,566
County	300010	Cavalier County	0.186570%	191,264	149,851	114,400
County	300011	Dickey County	0.163907%	168,031	131,648	100,504
County	300012	Divide County	0.215920%	221,353	173,424	132,397
County	300013	Dunn County	0.480563%	492,655	385,982	294,670
County	300014	Eddy County	0.073376%	75,222	58,935	44,992
County	300015	Emmons County	0.132752%	136,092	106,625	81,400
County	300016	Foster County	0.088626%	90,856	71,183	54,343
County	300018	Grand Forks County	1.361321%	1,395,574	1,093,396	834,730
County	300019	Grant County	0.095173%	97,568	76,442	58,358
County	300020	Griggs County	0.069143%	70,883	55,535	42,397
County	300021	Hettinger County	0.111823%	114,637	89,815	68,567
County	300023	Lamoure County	0.153005%	156,855	122,892	93,819
County	300024	Logan County	0.070144%	71,909	56,339	43,011
County	300025	Mchenry County	0.129401%	132,657	103,933	79,346
County	300026	Mcintosh County	0.090873%	93,159	72,988	55,721
County	300027	Mckenzie County	1.037095%	1,063,190	832,982	635,922
County	300028	McLean County	0.448291%	459,571	360,062	274,882
County	300029	Mercer County	0.317487%	325,475	255,002	194,676
County	300030	Morton County	0.662707%	679,382	532,278	406,356
County	300031	Mountrail County	0.582781%	597,445	468,082	357,348
County	300032	Nelson County	0.144121%	147,747	115,756	88,372
County	300033	Oliver County	0.075713%	77,618	60,812	46,425
County	300034	Pembina County	0.259987%	266,529	208,818	159,418
County	300035	Pierce County	0.193038%	197,895	155,046	118,366
County	300036	Ramsey County	0.316567%	324,532	254,263	194,112
County	300037	Ransom County	0.145639%	149,303	116,975	89,302
County	300038	Renville County	0.120630%	123,665	96,888	73,968
County	300039	Richland County	0.539628%	553,206	433,422	330,887
County	300040	Rolette County	0.270400%	277,204	217,182	165,803
County	300042	Sheridan County	0.063465%	65,062	50,974	38,915
County	300044	Slope County	0.051791%	53,094	41,598	31,757
County	300045	Stark County	0.660701%	677,325	530,667	405,126
County	300046	Steele County	0.087073%	89,264	69,936	53,391
County	300047	Stutsman County	0.589949%	604,793	473,840	361,743
County	300048	Towner County	0.116099%	119,020	93,249	71,189
County	300049	Traill County	0.300435%	307,994	241,306	184,220
County	300050	Walsh County	0.317354%	325,339	254,895	194,594
County	300051	Ward County	1.213440%	1,243,972	974,620	744,053
County	300052	Wells County	0.196085%	201,019	157,493	120,235
County	300053	Williams County	1.467805%	1,504,737	1,178,922	900,024
School District	400002	Mcclusky Public Schools	0.017409%	17,847	13,983	10,675
School District	400003	Lake Region Special Education Unit	0.046418%	47,586	37,282	28,462
School District	400004	Lidgerwood Public School	0.037333%	38,272	29,985	22,892
School District	400006	Halliday Public School	0.015710%	16,105	12,618	9,633
School District	400007	Oliver-Mercer Special Education Unit	0.034206%	35,067	27,474	20,974
School District	400008	Underwood School District #8	0.033713%	34,561	27,078	20,672
School District	400010	New Town Public School District	0.167470%	171,684	134,510	102,689

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	1% Higher	1% Higher
				6.25%	7.25%	8.25%
School District	400011	Bottineau Public School	0.123482%	126,589	99,179	75,716
School District	400012	Peace Garden Special Services	0.029511%	30,254	23,703	18,095
School District	400014	Beulah Public School #27	0.090494%	92,771	72,684	55,489
School District	400016	St John School District #3	0.071598%	73,400	57,507	43,902
School District	400017	Ellendale Public School District #40	0.040548%	41,568	32,568	24,863
School District	400018	Rural Cass Special Education Unit	0.020128%	20,634	16,167	12,342
School District	400019	Fargo Public Schools	2.219936%	2,275,793	1,783,025	1,361,213
School District	400020	Surrey Schools	0.054745%	56,122	43,970	33,568
School District	400021	Jamestown Public School District #1	0.291892%	299,236	234,444	178,981
School District	400023	Warwick Public School	0.065147%	66,786	52,325	39,947
School District	400024	Souris Valley Special Services	0.031597%	32,392	25,378	19,375
School District	400025	Rugby Public School District #5	0.056348%	57,766	45,258	34,551
School District	400026	Billings County School District	0.031232%	32,018	25,085	19,151
School District	400027	Belcourt School District #7	0.474027%	485,954	380,733	290,662
School District	400028	West Fargo Public School #6	1.727260%	1,770,720	1,387,313	1,059,116
School District	400029	Minot Public School District #1	1.631204%	1,672,247	1,310,162	1,000,216
School District	400030	Belfield Public School #13	0.028939%	29,667	23,243	17,745
School District	400031	Minto Public School District #20	0.033988%	34,843	27,299	20,841
School District	400033	Harvey Public School Dist #38	0.059825%	61,330	48,051	36,683
School District	400034	Oakes Public Schools	0.053744%	55,096	43,167	32,955
School District	400035	Larimore Public School District #44	0.045877%	47,031	36,848	28,131
School District	400036	Hazen Public School District #3	0.052651%	53,976	42,289	32,284
School District	400038	Park River Area School District	0.055126%	56,513	44,277	33,802
School District	400039	Hillsboro Public School	0.054492%	55,863	43,767	33,413
School District	400040	Lisbon Public School	0.068932%	70,666	55,365	42,267
School District	400042	Northern Cass School District # 97	0.057421%	58,866	46,120	35,209
School District	400043	Mandaree Public School #36	0.086377%	88,550	69,377	52,964
School District	400044	Thompson Public School	0.028435%	29,150	22,839	17,436
School District	400045	Northern Plains Special Ed Unit	0.011554%	11,845	9,280	7,085
School District	400046	Bowman County School District #1	0.070796%	72,577	56,862	43,410
School District	400047	Apple Creek Elementary School	0.003211%	3,292	2,579	1,969
School District	400048	Burke Central School	0.014882%	15,256	11,953	9,125
School District	400049	Washburn Public School	0.038335%	39,300	30,790	23,506
School District	400050	Enderlin Area School District #24	0.052070%	53,380	41,822	31,928
School District	400051	Midkota School	0.026833%	27,508	21,552	16,453
School District	400052	Velva Public School	0.036919%	37,848	29,653	22,638
School District	400053	Sheyenne Valley Special Education Unit	0.050956%	52,238	40,927	31,245
School District	400054	Center Stanton Public School	0.024805%	25,429	19,923	15,210
School District	400055	Burleigh County Special Education Unit	0.005514%	5,653	4,429	3,381
School District	400056	New Rockford Sheyenne Public School	0.037614%	38,560	30,211	23,064
School District	400057	James River Multidistrict Special Education Unit	0.031258%	32,044	25,106	19,167
School District	400058	Newburg United Public School	0.022282%	22,843	17,897	13,663
School District	400059	Napoleon Public School District #2	0.019989%	20,492	16,055	12,257
School District	400060	Yellowstone School District # 14	0.015793%	16,190	12,685	9,684
School District	400061	Cavalier Public Schools	0.045781%	46,933	36,771	28,072
School District	400062	Richland School District # 44	0.036927%	37,856	29,659	22,643
School District	400063	Fort Totten School District # 30	0.032406%	33,221	26,028	19,871
School District	400064	Bismarck Public Schools	2.369261%	2,428,875	1,902,961	1,452,776
School District	400065	Solen Public School Dist #3	0.047871%	49,075	38,449	29,353
School District	400068	Lakota Public School District # 66	0.024508%	25,125	19,685	15,028
School District	400069	Stanley Community Public School District # 2	0.124640%	127,776	100,109	76,426
School District	400070	Mandan Public School District #1	0.675465%	692,461	542,525	414,179
School District	400072	Killdeer Public School #16	0.093265%	95,612	74,909	57,188
School District	400073	Glenburn School District	0.037251%	38,188	29,920	22,841
School District	400074	New Public School #8	0.071665%	73,468	57,560	43,943
School District	400075	Williston Public School #1	0.723841%	742,054	581,380	443,842
School District	400076	Valley City Public School	0.099010%	101,501	79,524	60,711
School District	400077	Dickinson Public Schools	0.682849%	700,030	548,456	418,707
School District	400078	Drayton Public School #19	0.029686%	30,433	23,843	18,203
School District	400079	Mohall Lansford Sherwood School	0.034131%	34,990	27,414	20,928
School District	400080	Westhope Public School #17	0.021331%	21,868	17,133	13,080
School District	400081	Kindred Public School District #2	0.046108%	47,268	37,033	28,272
School District	400082	Grafton Public School District #3	0.124900%	128,043	100,318	76,586
School District	400083	Wilton Public School District	0.035107%	35,990	28,197	21,527

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	1% Higher	1% Higher
				6.25%	7.25%	8.25%
School District	400084	Sheyenne Valley Career And Tech Center	0.011988%	12,290	9,629	7,351
School District	400085	White Shield School Dist #85	0.099466%	101,969	79,890	60,990
School District	400086	Tgu School District #60	0.166255%	170,438	133,534	101,944
School District	400087	Turtle Lake Mercer School District #72	0.033809%	34,660	27,155	20,731
School District	400088	Lamoure School District #8	0.040496%	41,515	32,526	24,831
School District	400089	Divide County School Dist #1	0.069285%	71,028	55,649	42,484
School District	400090	Mott/Regent School Dist #1	0.044775%	45,902	35,963	27,455
School District	400091	United Public School District # 7	0.089066%	91,307	71,537	54,613
School District	400092	Kulm Public School District #7	0.027080%	27,761	21,750	16,605
School District	400093	Midway Public School District #128	0.048451%	49,670	38,915	29,709
School District	400094	Dunseith School District #1	0.156713%	160,656	125,870	96,093
School District	400095	Carrington School District #49	0.049453%	50,697	39,720	30,323
School District	400096	Glen Ullin Public School #48	0.027795%	28,494	22,325	17,043
School District	400099	Manvel Public School	0.028203%	28,913	22,652	17,293
School District	400100	Maple Valley School District	0.028159%	28,868	22,617	17,266
School District	400101	North Border School District #100	0.058342%	59,810	46,860	35,774
School District	400102	Mckenzie Cty Public School #1	0.257902%	264,391	207,144	158,139
School District	400103	Devils Lake Public School	0.268230%	274,979	215,439	164,472
School District	400104	Mt Pleasant School Dist #4	0.037297%	38,235	29,956	22,870
School District	400105	Central Cass Public School District #7	0.100726%	103,260	80,902	61,763
School District	400106	Milnor Public School District #2	0.037720%	38,669	30,296	23,129
School District	400107	Mapleton Public School	0.008917%	9,141	7,162	5,468
School District	400108	Linton Public School District #36	0.042841%	43,919	34,409	26,269
School District	400109	Triega Public School District #15	0.065092%	66,730	52,281	39,913
School District	400114	Zeeland Public Schools	0.008940%	9,165	7,180	5,482
School District	400117	Garrison Public School District #51	0.057166%	58,604	45,915	35,053
School District	400118	Kenmare Public School District #28	0.040765%	41,791	32,742	24,996
School District	400119	Lewis & Clark Public Schools	0.059276%	60,767	47,610	36,347
School District	400120	Sw Special Education Unit	0.007064%	7,242	5,674	4,331
School District	400121	North Valley Career & Technology Center	0.018249%	18,708	14,657	11,190
School District	400122	Dakota Prairie Public School	0.062963%	64,547	50,571	38,607
School District	400123	Beach Public School District #3	0.070506%	72,280	56,630	43,233
School District	400124	Rolette Public School	0.027437%	28,127	22,037	16,824
School District	400125	Drake Public School District	0.025514%	26,156	20,493	15,645
School District	400137	New Salem Almont School District #49	0.052418%	53,737	42,101	32,141
School District	400138	Max Public School	0.029350%	30,088	23,574	17,997
School District	400139	East Central Special Education Unit	0.045232%	46,370	36,330	27,735
School District	400140	North Sargent School District #3	0.033457%	34,299	26,872	20,515
School District	400141	Wahpeton Public School District 37	0.122684%	125,771	98,538	75,227
School District	400142	Medina Public School District #3	0.023055%	23,635	18,517	14,137
School District	400143	Pingree-Buchanan School District	0.020288%	20,798	16,295	12,440
School District	400144	West River Student Services	0.014834%	15,207	11,914	9,096
School District	400145	Leeds Public School District 6	0.020483%	20,998	16,452	12,560
School District	400147	Sawyer Public School	0.014031%	14,384	11,270	8,603
School District	400148	Wilmar Multidistrict Special Education Unit	0.063549%	65,148	51,042	38,967
School District	400149	Great Northwest Education Cooperative	0.011708%	12,003	9,404	7,179
School District	400150	Anamoose Public School District #14	0.016503%	16,918	13,255	10,119
School District	400151	South Prairie School District #70	0.062827%	64,408	50,462	38,524
School District	400152	South East Education Cooperative	0.059950%	61,458	48,151	36,760
School District	400153	South Heart Public School District #9	0.037294%	38,232	29,954	22,868
Political Subdivision	500002	Cass County Water Resource District	0.022148%	22,705	17,789	13,581
Political Subdivision	500003	Walsh County Water Resource District	0.004801%	4,922	3,856	2,944
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007226%	7,408	5,804	4,431
Political Subdivision	500006	James River Soil Conservation District	0.005298%	5,431	4,255	3,249
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019026%	19,505	15,281	11,666
Political Subdivision	500008	Trail County Water Resource District	0.005162%	5,292	4,146	3,165
Political Subdivision	500009	Grafton Park District	0.016131%	16,537	12,956	9,891
Political Subdivision	500010	Cass County Soil Conservation District	0.017248%	17,682	13,853	10,576
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014060%	14,414	11,293	8,621
Political Subdivision	500016	Greater Ramsey Water District	0.032932%	33,761	26,451	20,193
Political Subdivision	500017	Carnegie Regional Library	0.007162%	7,342	5,752	4,392
Political Subdivision	500018	Griggs County Public Library	0.003723%	3,817	2,990	2,283
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045190%	46,327	36,296	27,709
Political Subdivision	500022	Consolidated Waste Ltd	0.011138%	11,418	8,946	6,830

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Net OPEB Liability Discount Rate Sensitivity by Employer*

(Concluded)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2019		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				6.25%	7.25%	8.25%
Political Subdivision	500023	Walsh County Housing Authority	0.002672%	2,739	2,146	1,638
Political Subdivision	500024	Williams County Soil Conservation District	0.014635%	15,003	11,755	8,974
Political Subdivision	500025	Bowman City Park Board	0.008190%	8,396	6,578	5,022
Political Subdivision	500028	Williston Housing Authority	0.025759%	26,407	20,689	15,795
Political Subdivision	500030	Minot Rural Fire Department	0.014630%	14,998	11,751	8,971
Political Subdivision	500031	Central Plains Water District	0.021174%	21,707	17,007	12,983
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005500%	5,638	4,418	3,372
Political Subdivision	500038	Jamestown Regional Airport	0.019178%	19,661	15,404	11,760
Political Subdivision	500040	Fargo Park District	0.332687%	341,058	267,210	203,996
Political Subdivision	500041	Bismarck Rural Fire Protection	0.059169%	60,658	47,524	36,281
Political Subdivision	500045	Dunseith Community Nursing Home	0.088404%	90,628	71,005	54,207
Political Subdivision	500047	Mercer County Soil Conservation District	0.007416%	7,603	5,956	4,547
Political Subdivision	500049	West Fargo Park District	0.108552%	111,283	87,188	66,562
Political Subdivision	500053	Stutsman County Housing Authority	0.014484%	14,848	11,633	8,881
Political Subdivision	500054	Grand Forks County Water Resource District	0.004465%	4,577	3,586	2,738
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011660%	11,953	9,365	7,150
Political Subdivision	500056	Cavalier County Job Development Authority	0.004382%	4,492	3,520	2,687
Political Subdivision	500057	Barnes County Soil Conservation District	0.007140%	7,320	5,735	4,378
Political Subdivision	500059	Traill Rural Water District	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003171%	3,251	2,547	1,944
Political Subdivision	500063	Southwest Water Authority	0.249282%	255,554	200,220	152,854
Political Subdivision	500068	Burleigh County Council On Aging	0.063746%	65,350	51,200	39,088
Political Subdivision	500072	Watford City Park District	0.055661%	57,062	44,706	34,130
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009617%	9,859	7,724	5,897
Political Subdivision	500081	Ramsey County Housing Authority	0.020801%	21,324	16,707	12,755
Political Subdivision	500082	Grand Forks Public Library	0.079101%	81,091	63,533	48,503
Political Subdivision	500084	Rolette County Soil Conservation District	0.003108%	3,186	2,496	1,906
Political Subdivision	500085	Jamestown Parks And Recreation District	0.059066%	60,552	47,441	36,218
Political Subdivision	500091	Ramsey County Water Resource District	0.002971%	3,046	2,386	1,822
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029252%	29,988	23,495	17,937
Political Subdivision	500108	North Dakota Firefighters Association	0.015546%	15,937	12,486	9,532
Political Subdivision	500109	James River Valley Library System	0.029114%	29,847	23,384	17,852
Political Subdivision	500110	Grand Forks Park District	0.174355%	178,742	140,040	106,910
Political Subdivision	500111	McIntosh County Housing Authority	0.003268%	3,350	2,625	2,004
School District	500113	Lonetree Special Education Unit	0.008025%	8,227	6,446	4,921
School District	500114	Roughrider Education Services Program (RESP)	0.002542%	2,606	2,042	1,559
Political Subdivision	500116	Western Area Water Supply Authority	0.088452%	90,678	71,044	54,237
Political Subdivision	500118	Crosby Park District	0.006669%	6,837	5,356	4,089
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012414%	12,726	9,971	7,612
Political Subdivision	500121	Devils Lake Park Board	0.031235%	32,021	25,088	19,153
Political Subdivision	500122	North Central Soil Conservation District	0.009198%	9,429	7,388	5,640
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-
Political Subdivision	500125	Wahpeton Park Board	0.045306%	46,446	36,389	27,781
Political Subdivision	500126	City Of Bottineau Park Board	0.011843%	12,141	9,512	7,262
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
City	200043	City of Dickinson	0.513175%	526,087	412,176	314,667
City	200092	City of Minot	0.211582%	216,906	169,940	129,737
City	200123	City of Grenora	0.012502%	12,817	10,041	7,666
County	300041	Sargent County	0.070927%	72,712	56,968	43,491
School District	400154	Sargent Central Public School District #6	0.025731%	26,378	20,667	15,778
School District	400155	Fairmount Public School	0.009576%	9,817	7,691	5,872
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-
Political Subdivision	500128	Logan County Soil Conservation District	0.005185%	5,315	4,165	3,179
Political Subdivision	500129	Park District - City of New Rockford	0.004517%	4,631	3,628	2,770
Political Subdivision	500131	Minot Park District	0.043185%	44,272	34,686	26,480
Political Subdivision	500132	Valley City Park District	0.027441%	28,131	22,040	16,826
City	200007	City of Beulah	0.003508%	3,596	2,818	2,151
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-
Total			99.999996%	\$ 102,516,127	\$ 80,318,739	\$ 61,317,662

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.
The sum of the values by employer differ from the System totals due to rounding.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019*

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	0.103581%	\$ 13,442	\$ 13,669	\$ (227)	\$ 1,155,822	1.18%
State of ND	010800	Secretary Of State	0.139171%	18,061	17,420	641	1,552,948	1.12%
State	011000	Office Of Management & Budget	0.253252%	32,866	36,342	(3,476)	2,825,927	1.29%
State	011200	Information Technology Dept	2.045528%	265,458	291,035	(25,577)	22,825,183	1.28%
State	011700	State Auditor's Office	0.312945%	40,612	41,811	(1,199)	3,492,017	1.20%
State	011800	Central Services	0.112819%	14,641	14,880	(239)	1,258,901	1.18%
State of ND	012000	State Treasurer's Office	0.039690%	5,151	5,064	87	442,883	1.14%
State	012500	Attorney General's Office	1.355186%	175,869	176,334	(465)	15,121,949	1.17%
State of ND	012700	Tax Department	0.574784%	74,592	75,448	(856)	6,413,768	1.18%
State of ND	013000	Facility Management	0.145296%	18,856	20,296	(1,440)	1,621,301	1.25%
State of ND	014000	Office Of Administrative Hearings	0.037756%	4,900	4,764	136	421,300	1.13%
State	016000	Legislative Council	0.245572%	31,869	31,677	192	2,740,237	1.16%
State of ND	018000	ND Supreme Court	2.366129%	307,063	308,101	(1,038)	26,402,632	1.17%
State of ND	018800	Commission On Legal Counsel For Indigents	0.202124%	26,231	27,870	(1,639)	2,255,420	1.24%
State	019000	Retirement & Investment Office	0.141245%	18,330	18,102	228	1,576,097	1.15%
State	019200	ND Public Employees Retirement System	0.153294%	19,894	22,409	(2,515)	1,710,539	1.31%
State of ND	020100	Public Instruction	0.411047%	53,343	54,659	(1,316)	4,586,703	1.19%
State	020200	Education Standards & Practice	0.044349%	5,755	5,640	115	494,877	1.14%
State	021500	ND University System Office	0.086256%	11,194	11,451	(257)	962,495	1.19%
State of ND	022300	ND Youth Correctional Center	0.315793%	40,982	41,056	(74)	3,523,801	1.17%
State of ND	022400	Juvenile Services - DOCR	0.150909%	19,584	18,432	1,152	1,683,933	1.09%
State	022600	Land Department	0.134758%	17,488	22,324	(4,836)	1,503,712	1.48%
State	022700	Bismarck State College	0.417441%	54,173	50,593	3,580	4,658,051	1.09%
State	022800	Lake Region State College	0.173329%	22,494	21,561	933	1,934,108	1.11%
State	022900	Williston State College	0.105265%	13,661	14,811	(1,150)	1,174,605	1.26%
State	023000	University Of North Dakota	3.397596%	440,922	453,834	(12,912)	37,912,333	1.20%
State	023500	North Dakota State University	2.793807%	362,565	367,673	(5,108)	31,174,907	1.18%
State	023800	ND St College Of Science	0.478349%	62,078	59,574	2,504	5,337,698	1.12%
State	023900	Dickinson State University	0.239010%	31,017	31,284	(267)	2,667,006	1.17%
State	024000	Mayville State University	0.272455%	35,358	32,947	2,411	3,040,211	1.08%
State	024100	Minot State University	0.462873%	60,069	60,898	(829)	5,165,006	1.18%
State	024200	Valley City State University	0.161573%	20,968	21,066	(98)	1,802,926	1.17%
State of ND	025000	ND State Library	0.109099%	14,158	14,662	(504)	1,217,389	1.20%
State of ND	025200	SCHOOL FOR THE DEAF	0.111758%	14,503	14,531	(28)	1,247,060	1.17%
State of ND	025300	School For The Blind	0.055295%	7,176	8,449	(1,273)	617,011	1.37%
State	026100	ND Board Of Nursing	0.056399%	7,319	7,438	(119)	629,327	1.18%
State of ND	027000	Career & Technical Education	0.142620%	18,508	18,087	421	1,591,440	1.14%
State of ND	030100	ND Department Of Health	1.721209%	223,369	234,061	(10,692)	19,206,245	1.22%
State of ND	031000	Life Skills and Transition Center	1.071297%	139,027	140,038	(1,011)	11,954,154	1.17%
State of ND	031200	North Dakota State Hospital	1.538025%	199,597	217,890	(18,293)	17,162,170	1.27%
State of ND	031300	ND Veterans Home	0.412656%	53,552	55,477	(1,925)	4,604,654	1.20%
State of ND	031600	Indian Affairs Commission	0.020250%	2,628	3,204	(576)	225,957	1.42%
State of ND	032100	Veterans Affairs Department	0.035116%	4,557	4,467	90	391,840	1.14%
State of ND	032500	Department Of Human Services	6.347043%	823,685	895,565	(71,880)	70,823,963	1.26%
State of ND	036000	Protection & Advocacy Project	0.160252%	20,797	19,917	880	1,788,180	1.11%
State	038000	Job Service North Dakota	0.753263%	97,754	97,564	190	8,405,339	1.16%
State	040100	Insurance Department	0.223317%	28,981	31,812	(2,831)	2,491,895	1.28%
State of ND	040500	Industrial Commission	0.592967%	76,952	80,135	(3,183)	6,616,670	1.21%
State of ND	040600	ND Department Of Labor	0.081243%	10,543	7,977	2,566	906,556	0.88%
State of ND	040800	Public Service Commission	0.248260%	32,218	35,403	(3,185)	2,770,224	1.28%
State of ND	041200	Aeronautics Commission	0.042639%	5,533	4,856	677	475,787	1.02%
State of ND	041300	Department Of Financial Institutions	0.185150%	24,028	26,908	(2,880)	2,066,009	1.30%
State of ND	041400	ND Securities Department	0.053236%	6,909	7,258	(349)	594,037	1.22%
State	042600	State Board Of Law Examiners	0.030232%	3,923	989	2,934	337,348	0.29%
State	042700	ND State Board Of Cosmetology	0.007358%	955	821	134	82,103	1.00%
State	042800	ND State Plumbing Board	0.034876%	4,526	4,437	89	389,172	1.14%
State	047100	Bank Of North Dakota	1.013680%	131,550	142,150	(10,600)	11,311,225	1.26%
State	047200	Public Finance Authority	0.015203%	1,973	1,934	39	169,644	1.14%
State	047300	Housing Finance Agency	0.235151%	30,517	29,846	671	2,623,947	1.14%
State	047500	Mill & Elevator Association	0.785778%	101,974	127,522	(25,548)	8,768,169	1.45%
State	048500	Workforce Safety & Insurance	1.426439%	185,116	184,608	508	15,917,029	1.16%
State of ND	050200	Field Services Division	0.637403%	82,719	80,782	1,937	7,112,506	1.14%
State of ND	050400	Highway Patrol	1.095327%	142,146	142,296	(150)	12,222,289	1.16%
State of ND	051700	Department Of Corrections Transitional Services	0.173978%	22,578	22,211	367	1,941,351	1.14%

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (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	051800	James River Correctional Ctr	0.712882%	92,514	90,789	1,725	7,954,751	1.14%
State of ND	051900	State Penitentiary	0.910969%	118,221	121,124	(2,903)	10,165,114	1.19%
State	052000	Rough Rider Industries	0.117444%	15,241	15,101	140	1,310,508	1.15%
State of ND	053000	Department Of Corrections And Rehabilitation	0.599780%	77,836	78,908	(1,072)	6,692,694	1.18%
State of ND	054000	Adjutant General ND National Guard	0.987635%	128,170	128,416	(246)	11,020,599	1.17%
State of ND	060100	Department Of Commerce	0.325932%	42,298	41,031	1,267	3,636,935	1.13%
State of ND	060200	Dept Of Agriculture	0.352407%	45,733	43,075	2,658	3,932,355	1.10%
State of ND	060700	Milk Marketing Board	0.011447%	1,486	2,157	(671)	127,730	1.69%
State of ND	060800	ND Oilseed Council	0.002923%	379	372	7	32,616	1.14%
State	061100	ND Soybean Council	0.036551%	4,743	4,693	50	407,860	1.15%
State of ND	061400	ND Corn Utilization Council	0.011612%	1,507	2,053	(546)	129,568	1.58%
State of ND	061600	State Seed Department	0.131180%	17,024	17,303	(279)	1,463,781	1.18%
State	062400	Beef Commission	0.016523%	2,144	2,102	42	184,369	1.14%
State of ND	062500	ND Wheat Commission	0.039604%	5,140	5,038	102	441,922	1.14%
State of ND	062600	ND Barley Council	0.011829%	1,535	1,505	30	132,000	1.14%
State	066500	State Fair Association	0.097653%	12,673	12,370	303	1,089,664	1.14%
State of ND	067000	Racing Commission	0.011443%	1,485	1,497	(12)	127,691	1.17%
State of ND	070100	Historical Society	0.327785%	42,538	44,109	(1,571)	3,657,614	1.21%
State of ND	070900	ND Council On The Arts	0.027242%	3,535	3,458	77	303,984	1.14%
State of ND	072000	Game & Fish Department	0.946991%	122,895	119,795	3,100	10,567,072	1.13%
State of ND	075000	Parks & Recreation Department	0.320086%	41,539	40,829	710	3,571,706	1.14%
State of ND	077000	Water Commission	0.524075%	68,012	70,255	(2,243)	5,847,932	1.20%
State	080100	Department Of Transportation	5.121100%	664,589	683,260	(18,671)	57,144,181	1.20%
State	090000	ND State Board Of Accountancy	0.008746%	1,135	1,771	(636)	97,588	1.81%
State	090100	Board Of Medical Examiners	0.029147%	3,783	3,702	81	325,242	1.14%
State	090200	Board Of Pharmacy	0.022503%	2,920	2,862	58	251,100	1.14%
State	090600	Real Estate Commission	0.015602%	2,025	1,812	213	174,096	1.04%
State	090900	Electrical Board	0.149044%	19,342	18,960	382	1,663,120	1.14%
State	095501	ND System Information Technology Services	0.173275%	22,487	21,839	648	1,933,505	1.13%
District Health Unit	100002	McIntosh District Health Unit	0.007621%	989	1,703	(714)	85,035	2.00%
District Health Unit	100003	Wells County Dist Health Unit	0.020137%	2,613	2,316	297	224,697	1.03%
District Health Unit	100004	Central Valley Health Unit	0.099416%	12,902	12,847	55	1,109,345	1.16%
District Health Unit	100005	Dickey County Health District	0.015482%	2,009	2,013	(4)	172,756	1.17%
District Health Unit	100006	Emmons County Public Health	0.016158%	2,097	1,948	149	180,295	1.08%
District Health Unit	100007	Rollette County Public Health	0.040529%	5,260	5,332	(72)	452,245	1.18%
District Health Unit	100008	Towner County Public Health Unit	0.008857%	1,149	1,123	26	98,836	1.14%
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013657%	1,772	1,731	41	152,394	1.14%
District Health Unit	100010	First District Health Unit	0.212544%	27,583	26,837	746	2,371,685	1.13%
District Health Unit	100011	Lake Region District Health Unit	0.078886%	10,237	9,998	239	880,253	1.14%
District Health Unit	100012	Garrison Diversion Conservancy District	0.174660%	22,666	23,517	(851)	1,948,956	1.21%
District Health Unit	100013	Upper Missouri Health Unit	0.101861%	13,219	13,572	(353)	1,136,626	1.19%
District Health Unit	100014	Kidder County District Health Unit	0.005616%	729	712	17	62,661	1.14%
District Health Unit	100015	Southwestern District Health Unit	0.118917%	15,432	15,354	78	1,326,944	1.16%
District Health Unit	100017	City-County Health District	0.058100%	7,540	7,187	353	648,309	1.11%
District Health Unit	100018	Sargent County District Health Unit	0.013186%	1,711	1,665	46	147,138	1.13%
District Health Unit	100019	Trail District Health Unit	0.015664%	2,033	1,988	45	174,786	1.14%
District Health Unit	100021	Cavalier County Health Dist	0.011233%	1,458	1,429	29	125,346	1.14%
District Health Unit	100022	Walsh County Health District	0.027534%	3,573	3,494	79	307,241	1.14%
District Health Unit	100023	Custer Health Unit	0.126021%	16,354	16,052	302	1,406,211	1.14%
Political Subdivision	100024	Southeast Water Users District	0.045438%	5,897	5,864	33	507,027	1.16%
City	200002	City Of Mcville	0.009688%	1,257	1,297	(40)	108,109	1.20%
City	200003	City Of Drayton	0.019620%	2,546	2,843	(297)	218,935	1.30%
City	200004	City Of Fessenden	0.004173%	542	531	11	46,560	1.14%
City	200005	City Of Westhope	0.014729%	1,911	2,025	(114)	164,350	1.23%
City	200006	City Of Belfield	0.028132%	3,651	3,535	116	313,918	1.13%
City	200008	City Of Rolla	0.032609%	4,232	5,087	(855)	363,874	1.40%
City	200009	City Of New Town	0.105816%	13,732	13,298	434	1,180,753	1.13%
City	200010	City Of Cavalier	0.050803%	6,593	6,396	197	566,887	1.13%
City	200011	City Of Harvey	0.051274%	6,654	6,873	(219)	572,142	1.20%
City	200012	City Of Napoleon	0.014652%	1,901	1,923	(22)	163,498	1.18%
City	200014	City Of Grand Forks	2.092612%	271,568	293,179	(21,611)	23,350,573	1.26%
City	200015	City Of Killdeer	0.075771%	9,833	10,193	(360)	845,496	1.21%
City	200016	City Of Ellendale	0.039456%	5,120	4,303	817	440,268	0.98%
City	200017	City Of Wishek	0.020005%	2,596	2,703	(107)	223,227	1.21%

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (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	200018	City Of Granville	0.005563%	722	586	136	62,079	0.94%
City	200019	City Of Linton	0.020634%	2,678	2,447	231	230,250	1.06%
City	200020	City Of Finley	0.006909%	897	875	22	77,094	1.13%
City	200021	City Of Wilton	0.012954%	1,681	1,783	(102)	144,546	1.23%
City	200022	City Of Ray	0.015503%	2,012	1,972	40	172,995	1.14%
City	200025	City Of Medora	0.024154%	3,135	3,437	(302)	269,519	1.28%
City	200026	City Of Verva	0.015445%	2,004	3,102	(1,098)	172,348	1.80%
City	200027	City Of Mandan	0.238270%	30,921	29,745	1,176	2,658,757	1.12%
City	200028	City Of Thompson	0.015894%	2,063	1,865	198	177,349	1.05%
City	200029	City Of Williston	1.740422%	225,863	219,009	6,854	19,420,626	1.13%
City	200030	City Of Bowman	0.077749%	10,090	9,862	228	867,573	1.14%
City	200031	City Of Tioga	0.094043%	12,204	10,631	1,573	1,049,389	1.01%
City	200033	City Of Rhame	0.004606%	598	586	12	51,391	1.14%
City	200035	City Of Fargo	3.074660%	399,013	388,634	10,379	34,308,827	1.13%
City	200036	City Of Jamestown	0.454410%	58,971	59,723	(752)	5,070,567	1.18%
City	200037	City Of Beach	0.023872%	3,098	2,298	800	266,375	0.86%
City	200038	City Of Glenburn	0.005603%	727	654	73	62,527	1.05%
City	200040	City Of Kulm	0.006928%	899	881	18	77,309	1.14%
City	200041	City Of Harwood	0.012679%	1,645	1,489	156	141,476	1.05%
City	200045	City Of Mapleton	0.012527%	1,626	1,360	266	139,789	0.97%
City	200046	City Of Wahpeton	0.209269%	27,158	31,055	(3,897)	2,335,145	1.33%
City	200047	City Of Bottineau	0.043687%	5,669	5,611	58	487,485	1.15%
City	200049	City Of Elgin	0.006167%	800	778	22	68,810	1.13%
City	200050	City Of Rugby	0.055244%	7,169	7,544	(375)	616,442	1.22%
City	200051	City Of New Salem	0.013660%	1,773	1,673	100	152,422	1.10%
City	200052	City Of Walhalla	0.022150%	2,875	3,866	(991)	247,168	1.56%
City	200053	City Of Gwinner	0.014085%	1,828	1,752	76	157,170	1.11%
City	200054	City Of Kenmare	0.018765%	2,435	3,252	(817)	209,391	1.55%
City	200055	City Of Watford City	0.339620%	44,074	45,135	(1,061)	3,789,680	1.19%
City	200057	City Of Cooperstown	0.016306%	2,116	2,075	41	181,957	1.14%
City	200058	City Of New England	0.008678%	1,126	1,094	32	96,832	1.13%
City	200059	City Of Carrington	0.045770%	5,940	7,563	(1,623)	510,733	1.48%
City	200060	City Of Mott	0.010913%	1,416	1,385	31	121,770	1.14%
City	200061	City Of Larimore	0.015867%	2,059	1,537	522	177,052	0.87%
City	200062	City Of Sherwood	0.003634%	472	424	48	40,548	1.05%
City	200063	City Of Lamoure	0.010239%	1,329	1,574	(245)	114,258	1.38%
City	200064	City Of Michigan	0.005040%	654	653	1	56,240	1.16%
City	200065	City Of Park River	0.040146%	5,210	5,085	125	447,973	1.14%
City	200067	City Of Hutton	0.007331%	951	854	97	81,800	1.04%
City	200069	City Of Northwood	0.019296%	2,504	3,211	(707)	215,314	1.49%
City	200070	City Of Powers Lake	0.009714%	1,261	1,394	(133)	108,398	1.29%
City	200072	City Of Towner	0.009178%	1,191	1,328	(137)	102,418	1.30%
City	200073	City Of Pembina	0.007304%	948	929	19	81,504	1.14%
City	200075	City Of Underwood	0.008117%	1,053	1,117	(64)	90,570	1.23%
City	200076	City Of New Leipzig	0.003662%	475	410	65	40,866	1.00%
City	200077	City Of Stanley	0.076689%	9,952	9,685	267	855,739	1.13%
City	200080	City Of Crosby	0.012658%	1,643	1,942	(299)	141,246	1.37%
City	200083	City Of Grafton	0.142633%	18,510	18,786	(276)	1,591,581	1.18%
City	200084	City Of Emerado	0.007190%	933	1,057	(124)	80,230	1.32%
City	200085	City Of Lincoln	0.052847%	6,858	6,229	629	589,700	1.06%
City	200086	City Of Minto	0.007271%	944	920	24	81,130	1.13%
City	200087	City Of Ashley	0.010184%	1,322	1,670	(348)	113,642	1.47%
City	200088	City Of Neche	0.003895%	505	494	11	43,464	1.14%
City	200089	City Of Surrey	0.019509%	2,532	3,780	(1,248)	217,697	1.74%
City	200090	City Of Hankinson	0.018994%	2,465	2,416	49	211,945	1.14%
City	200091	City Of New Rockford	0.019390%	2,516	2,467	49	216,366	1.14%
City	200094	City Of West Fargo	0.954142%	123,823	118,095	5,728	10,646,871	1.11%
City	200097	City Of Devils Lake	0.191758%	24,885	24,334	551	2,139,743	1.14%
City	200098	City Of Oakes	0.050709%	6,581	7,326	(745)	565,841	1.29%
City	200100	City Of Mohall	0.018495%	2,400	1,670	730	206,380	0.81%
City	200101	City Of Lidgerwood	0.006655%	864	846	18	74,256	1.14%
City	200102	City Of McClusky	0.003169%	411	403	8	35,360	1.14%
City	200103	City Of Burlington	0.024570%	3,189	3,566	(377)	274,163	1.30%
City	200104	City Of Lisbon	0.042019%	5,453	5,446	7	468,869	1.16%

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (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	200110	City Of Halliday	0.010074%	1,307	1,443	(136)	112,416	1.28%
City	200111	City Of Maddock	0.008114%	1,053	1,322	(269)	90,539	1.46%
City	200114	City of Regent	0.003611%	469	565	(96)	40,295	1.40%
City	200115	City of Lakota	0.015633%	2,029	2,989	(960)	174,441	1.71%
City	200117	City of Alexander	0.012210%	1,585	1,932	(347)	136,245	1.42%
City	200118	City of Berthold	0.008871%	1,151	1,128	23	98,988	1.14%
City	200119	City of Carson	0.006846%	888	940	(52)	76,393	1.23%
City	200120	City of Dodge	0.003821%	496	485	11	42,638	1.14%
County	300001	Adams County	0.096508%	12,524	13,332	(808)	1,076,897	1.24%
County	300002	Barnes County	0.359014%	46,591	47,027	(436)	4,006,081	1.17%
County	300003	Benson County	0.172525%	22,389	24,669	(2,280)	1,925,135	1.28%
County	300004	Billings County	0.258170%	33,504	35,067	(1,563)	2,880,812	1.22%
County	300005	Bottineau County	0.284716%	36,949	37,506	(557)	3,177,026	1.18%
County	300006	Bowman County	0.158154%	20,524	20,549	(25)	1,764,772	1.16%
County	300007	Burke County	0.149487%	19,400	18,820	580	1,668,057	1.13%
County	300008	Burleigh County	1.554622%	201,750	201,103	647	17,347,366	1.16%
County	300009	Cass County	2.261283%	293,457	289,777	3,680	25,232,693	1.15%
County	300010	Cavalier County	0.186570%	24,212	24,019	193	2,081,858	1.15%
County	300011	Dickey County	0.163907%	21,271	22,165	(894)	1,828,968	1.21%
County	300012	Divide County	0.215920%	28,021	27,362	659	2,409,362	1.14%
County	300013	Dunn County	0.480563%	62,365	70,852	(8,487)	5,362,394	1.32%
County	300014	Eddy County	0.073376%	9,522	10,035	(513)	818,775	1.23%
County	300015	Emmons County	0.132752%	17,228	16,407	821	1,481,324	1.11%
County	300016	Foster County	0.088626%	11,501	13,074	(1,573)	988,943	1.32%
County	300018	Grand Forks County	1.361321%	176,665	161,348	15,317	15,190,399	1.06%
County	300019	Grant County	0.095173%	12,351	11,674	677	1,061,990	1.10%
County	300020	Griggs County	0.069143%	8,973	9,591	(618)	771,532	1.24%
County	300021	Hettinger County	0.111823%	14,512	14,396	116	1,247,791	1.15%
County	300023	Lamoure County	0.153005%	19,856	21,693	(1,837)	1,707,321	1.27%
County	300024	Logan County	0.070144%	9,103	8,980	123	782,711	1.15%
County	300025	Mchenry County	0.129401%	16,793	17,409	(616)	1,443,928	1.21%
County	300026	Mcintosh County	0.090873%	11,793	12,185	(392)	1,014,011	1.20%
County	300027	Mckenzie County	1.037095%	134,589	143,560	(8,971)	11,572,501	1.24%
County	300028	McLean County	0.448291%	58,177	58,848	(671)	5,002,285	1.18%
County	300029	Mercer County	0.317487%	41,202	42,080	(878)	3,542,702	1.19%
County	300030	Morton County	0.662707%	86,003	94,218	(8,215)	7,394,862	1.27%
County	300031	Mountrail County	0.582781%	75,630	76,358	(728)	6,503,005	1.17%
County	300032	Nelson County	0.144121%	18,703	18,468	235	1,608,185	1.15%
County	300033	Oliver County	0.075713%	9,826	9,197	629	844,854	1.09%
County	300034	Pembina County	0.259987%	33,740	34,348	(608)	2,901,088	1.18%
County	300035	Pierce County	0.193038%	25,051	26,682	(1,631)	2,154,032	1.24%
County	300036	Ramsey County	0.316567%	41,082	40,556	526	3,532,434	1.15%
County	300037	Ransom County	0.145639%	18,900	19,391	(491)	1,625,124	1.19%
County	300038	Renville County	0.120630%	15,655	15,464	191	1,346,060	1.15%
County	300039	Richland County	0.539628%	70,030	71,900	(1,870)	6,021,477	1.19%
County	300040	Rolette County	0.270400%	35,091	34,068	1,023	3,017,280	1.13%
County	300042	Sheridan County	0.063465%	8,236	8,099	137	708,182	1.14%
County	300044	Slope County	0.051791%	6,721	7,544	(823)	577,910	1.31%
County	300045	Stark County	0.660701%	85,742	85,696	46	7,372,478	1.16%
County	300046	Steele County	0.087073%	11,300	11,952	(652)	971,612	1.23%
County	300047	Stutsman County	0.589949%	76,560	76,902	(342)	6,582,988	1.17%
County	300048	Towner County	0.116099%	15,067	12,560	2,507	1,295,500	0.97%
County	300049	Traill County	0.300435%	38,989	37,271	1,718	3,352,422	1.11%
County	300050	Walsh County	0.317354%	41,184	40,940	244	3,541,217	1.16%
County	300051	Ward County	1.213440%	157,474	145,836	11,638	13,540,257	1.08%
County	300052	Wells County	0.196085%	25,447	22,277	3,170	2,188,029	1.02%
County	300053	Williams County	1.467805%	190,484	202,480	(11,996)	16,378,612	1.24%
School District	400002	Mcclusky Public Schools	0.017409%	2,259	2,056	203	194,258	1.06%
School District	400003	Lake Region Special Education Unit	0.046418%	6,024	6,057	(33)	517,964	1.17%
School District	400004	Lidgerwood Public School	0.037333%	4,845	4,526	319	416,581	1.09%
School District	400006	Halliday Public School	0.015710%	2,039	1,250	789	175,301	0.71%
School District	400007	Oliver-Mercer Special Education Unit	0.034206%	4,439	4,112	327	381,690	1.08%
School District	400008	Underwood School District #8	0.033713%	4,375	4,423	(48)	376,190	1.18%
School District	400010	New Town Public School District	0.167470%	21,733	22,471	(738)	1,868,728	1.20%

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the		Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution			
School District	400011	Bottineau Public School	0.123482%	16,025	15,368	657	1,377,880	1.12%
School District	400012	Peace Garden Special Services	0.029511%	3,830	3,768	62	329,305	1.14%
School District	400014	Beulah Public School #27	0.090494%	11,744	12,168	(424)	1,009,781	1.21%
School District	400016	St John School District #3	0.071598%	9,292	9,548	(256)	798,930	1.20%
School District	400017	Ellendale Public School District #40	0.040548%	5,262	5,103	159	452,461	1.13%
School District	400018	Rural Cass Special Education Unit	0.020128%	2,612	2,001	611	224,600	0.89%
School District	400019	Fargo Public Schools	2.219936%	288,091	292,503	(4,412)	24,771,329	1.18%
School District	400020	Surrey Schools	0.054745%	7,105	7,493	(388)	610,876	1.23%
School District	400021	Jamestown Public School District #1	0.291892%	37,880	37,854	26	3,257,099	1.16%
School District	400023	Warwick Public School	0.065147%	8,454	7,690	764	726,950	1.06%
School District	400024	Souris Valley Special Services	0.031597%	4,100	3,868	232	352,579	1.10%
School District	400025	Rugby Public School District #5	0.056348%	7,313	8,639	(1,326)	628,763	1.37%
School District	400026	Billings County School District	0.031232%	4,053	4,358	(305)	348,503	1.25%
School District	400027	Belcourt School District #7	0.474027%	61,517	51,565	9,952	5,289,467	0.97%
School District	400028	West Fargo Public School #6	1.727260%	224,154	228,300	(4,146)	19,273,761	1.18%
School District	400029	Minot Public School District #1	1.631204%	211,689	221,930	(10,241)	18,201,913	1.22%
School District	400030	Belfield Public School #13	0.028939%	3,756	4,103	(347)	322,915	1.27%
School District	400031	Minto Public School District #20	0.033988%	4,411	4,159	252	379,255	1.10%
School District	400033	Harvey Public School Dist #38	0.059825%	7,764	7,676	88	667,560	1.15%
School District	400034	Oakes Public Schools	0.053744%	6,975	6,070	905	599,707	1.01%
School District	400035	Larimore Public School District #44	0.045877%	5,954	6,358	(404)	511,925	1.24%
School District	400036	Hazen Public School District #3	0.052651%	6,833	8,701	(1,868)	587,509	1.48%
School District	400038	Park River Area School District	0.055126%	7,154	7,023	131	615,130	1.14%
School District	400039	Hillsboro Public School	0.054492%	7,072	6,872	200	608,049	1.13%
School District	400040	Lisbon Public School	0.068932%	8,946	8,901	45	769,188	1.16%
School District	400042	Northern Cass School District #97	0.057421%	7,452	7,846	(394)	640,738	1.22%
School District	400043	Mandaree Public School #36	0.086377%	11,210	11,761	(551)	963,847	1.22%
School District	400044	Thompson Public School	0.028435%	3,690	4,208	(518)	317,297	1.33%
School District	400045	Northern Plains Special Ed Unit	0.011554%	1,499	695	804	128,930	0.54%
School District	400046	Bowman County School District #1	0.070796%	9,188	8,854	334	789,977	1.12%
School District	400047	Apple Creek Elementary School	0.003211%	417	409	8	35,833	1.14%
School District	400048	Burke Central School	0.014882%	1,931	1,819	112	166,066	1.10%
School District	400049	Washburn Public School	0.038335%	4,975	4,853	122	427,768	1.13%
School District	400050	Enderlin Area School District #24	0.052070%	6,757	6,935	(178)	581,023	1.19%
School District	400051	Midkota School	0.026833%	3,482	2,769	713	299,418	0.92%
School District	400052	Velva Public School	0.036919%	4,791	4,848	(57)	411,969	1.18%
School District	400053	Sheyenne Valley Special Education Unit	0.050956%	6,613	6,852	(239)	568,601	1.21%
School District	400054	Center Stanton Public School	0.024805%	3,219	3,064	155	276,787	1.11%
School District	400055	Burleigh County Special Education Unit	0.005514%	716	701	15	61,531	1.14%
School District	400056	New Rockford Sheyenne Public School	0.037614%	4,881	3,454	1,427	419,714	0.82%
School District	400057	James River Multidistrict Special Education Unit	0.031258%	4,056	4,088	(32)	348,797	1.17%
School District	400058	Newburg United Public School	0.022282%	2,892	2,632	260	248,633	1.06%
School District	400059	Napoleon Public School District #2	0.019989%	2,594	2,544	50	223,054	1.14%
School District	400060	Yellowstone School District # 14	0.015793%	2,050	2,703	(653)	176,229	1.53%
School District	400061	Cavalier Public Schools	0.045781%	5,941	5,938	3	510,854	1.16%
School District	400062	Richland School District # 44	0.036927%	4,792	4,389	403	412,056	1.07%
School District	400063	Fort Totten School District # 30	0.032406%	4,205	4,504	(299)	361,603	1.25%
School District	400064	Bismarck Public Schools	2.369261%	307,470	332,305	(24,835)	26,437,584	1.26%
School District	400065	Solen Public School Dist #3	0.047871%	6,212	6,446	(234)	534,177	1.21%
School District	400068	Lakota Public School District # 66	0.024508%	3,181	3,488	(307)	273,476	1.28%
School District	400069	Stanley Community Public School District # 2	0.124640%	16,175	19,608	(3,433)	1,390,810	1.41%
School District	400070	Mandan Public School District #1	0.675465%	87,658	91,242	(3,584)	7,537,233	1.21%
School District	400072	Killdeer Public School #16	0.093265%	12,103	11,553	550	1,040,707	1.11%
School District	400073	Glenburn School District	0.037251%	4,834	5,353	(519)	415,663	1.29%
School District	400074	New Public School #8	0.071665%	9,300	10,669	(1,369)	799,682	1.33%
School District	400075	Williston Public School #1	0.723841%	93,936	92,805	1,131	8,077,040	1.15%
School District	400076	Valley City Public School	0.099010%	12,849	13,104	(255)	1,104,814	1.19%
School District	400077	Dickinson Public Schools	0.682849%	88,616	88,880	(264)	7,619,621	1.17%
School District	400078	Drayton Public School #19	0.029686%	3,852	4,140	(288)	331,258	1.25%
School District	400079	Mohall Lansford Sherwood School	0.034131%	4,429	4,447	(18)	380,856	1.17%
School District	400080	Westhope Public School #17	0.021331%	2,768	3,828	(1,060)	238,025	1.61%
School District	400081	Kindred Public School District #2	0.046108%	5,984	6,412	(428)	514,498	1.25%
School District	400082	Grafton Public School District #3	0.124900%	16,209	17,521	(1,312)	1,393,708	1.26%
School District	400083	Wilton Public School District	0.035107%	4,556	4,194	362	391,740	1.07%

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Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (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	Contribution as a % of Covered Payroll			
School District	400084	Sheyenne Valley Career And Tech Center	0.011988%	1,556	1,468	88	133,765	1.10%	
School District	400085	White Shield School Dist #85	0.099466%	12,908	11,249	1,659	1,109,895	1.01%	
School District	400086	Tgu School District #60	0.166255%	21,576	23,668	(2,092)	1,855,173	1.28%	
School District	400087	Turtle Lake Mercer School District #72	0.033809%	4,388	5,115	(727)	377,260	1.36%	
School District	400088	Lamoure School District #8	0.040496%	5,255	5,795	(540)	451,876	1.28%	
School District	400089	Divide County School Dist #1	0.069285%	8,991	8,667	324	773,122	1.12%	
School District	400090	Mott/Regent School Dist #1	0.044775%	5,811	3,981	1,830	499,628	0.80%	
School District	400091	United Public School District # 7	0.089066%	11,559	13,287	(1,728)	993,854	1.34%	
School District	400092	Kulm Public School District #7	0.027080%	3,514	3,856	(342)	302,178	1.28%	
School District	400093	Midway Public School District #128	0.048451%	6,288	5,901	387	540,645	1.09%	
School District	400094	Dunseith School District #1	0.156713%	20,337	19,150	1,187	1,748,691	1.10%	
School District	400095	Carrington School District #49	0.049453%	6,418	6,245	173	551,822	1.13%	
School District	400096	Glen Ullin Public School #48	0.027795%	3,607	3,264	343	310,151	1.05%	
School District	400099	Manvel Public School	0.028203%	3,660	3,642	18	314,703	1.16%	
School District	400100	Maple Valley School District	0.028159%	3,654	4,088	(434)	314,209	1.30%	
School District	400101	North Border School District # 100	0.058342%	7,571	8,036	(465)	651,014	1.23%	
School District	400102	Mckenzie Cty Public School #1	0.257902%	33,469	32,598	871	2,877,824	1.13%	
School District	400103	Devils Lake Public School	0.268230%	34,809	36,026	(1,217)	2,993,064	1.20%	
School District	400104	Mt Pleasant School Dist #4	0.037297%	4,840	5,335	(495)	416,182	1.28%	
School District	400105	Central Cass Public School District #7	0.100726%	13,072	12,820	252	1,123,956	1.14%	
School District	400106	Milnor Public School District #2	0.037720%	4,895	4,757	138	420,902	1.13%	
School District	400107	Mapleton Public School	0.008917%	1,157	1,090	67	99,497	1.10%	
School District	400108	Linton Public School District #36	0.042841%	5,560	5,919	(359)	478,043	1.24%	
School District	400109	Tioga Public School District #15	0.065092%	8,447	9,134	(687)	726,329	1.26%	
School District	400114	Zeeland Public Schools	0.008940%	1,160	1,119	41	99,756	1.12%	
School District	400117	Garrison Public School District #51	0.057166%	7,419	8,079	(660)	637,896	1.27%	
School District	400118	Kenmare Public School District #28	0.040765%	5,290	5,629	(339)	454,883	1.24%	
School District	400119	Lewis & Clark Public Schools	0.059276%	7,693	6,987	706	661,439	1.06%	
School District	400120	Sw Special Education Unit	0.007064%	917	898	19	78,828	1.14%	
School District	400121	North Valley Career & Technology Center	0.018249%	2,368	2,311	57	203,638	1.13%	
School District	400122	Dakota Prairie Public School	0.062963%	8,171	7,869	302	702,578	1.12%	
School District	400123	Beach Public School District #3	0.070506%	9,150	9,692	(542)	786,741	1.23%	
School District	400124	Rolette Public School	0.027437%	3,561	3,807	(246)	306,161	1.24%	
School District	400125	Drake Public School District	0.025514%	3,311	3,096	215	284,699	1.09%	
School District	400137	New Salem Almont School District #49	0.052418%	6,803	7,095	(292)	584,914	1.21%	
School District	400138	Max Public School	0.029350%	3,809	4,034	(225)	327,506	1.23%	
School District	400139	East Central Special Education Unit	0.045232%	5,870	5,305	565	504,727	1.05%	
School District	400140	North Sargent School District #3	0.033457%	4,342	4,423	(81)	373,336	1.18%	
School District	400141	Wahpeton Public School District 37	0.122684%	15,921	17,273	(1,352)	1,368,978	1.26%	
School District	400142	Medina Public School District #3	0.023055%	2,992	2,906	86	257,265	1.13%	
School District	400143	Pingree-Buchanan School District	0.020288%	2,633	2,106	527	226,387	0.93%	
School District	400144	West River Student Services	0.014834%	1,925	1,624	301	165,524	0.98%	
School District	400145	Leeds Public School District 6	0.020483%	2,658	2,489	169	228,558	1.09%	
School District	400147	Sawyer Public School	0.014031%	1,821	2,114	(293)	156,566	1.35%	
School District	400148	Wilmac Multidistrict Special Education Unit	0.063549%	8,247	8,697	(450)	709,112	1.23%	
School District	400149	Great Northwest Education Cooperative	0.011708%	1,519	1,546	(27)	130,645	1.18%	
School District	400150	Anamoose Public School District #14	0.016503%	2,142	1,987	155	184,145	1.08%	
School District	400151	South Prairie School District #70	0.062827%	8,153	7,883	270	701,061	1.12%	
School District	400152	South East Education Cooperative	0.059950%	7,780	6,457	1,323	668,955	0.97%	
School District	400153	South Heart Public School District #9	0.037294%	4,840	4,411	429	416,153	1.06%	
Political Subdivision	500002	Cass County Water Resource District	0.022148%	2,874	2,817	57	247,140	1.14%	
Political Subdivision	500003	Walsh County Water Resource District	0.004801%	623	602	21	53,572	1.12%	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007226%	938	914	24	80,637	1.13%	
Political Subdivision	500006	James River Soil Conservation District	0.005298%	688	674	14	59,119	1.14%	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019026%	2,469	2,420	49	212,304	1.14%	
Political Subdivision	500008	Trail County Water Resource District	0.005162%	670	657	13	57,600	1.14%	
Political Subdivision	500009	Grafton Park District	0.016131%	2,093	1,975	118	180,002	1.10%	
Political Subdivision	500010	Cass County Soil Conservation District	0.017248%	2,238	2,265	(27)	192,466	1.18%	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014060%	1,825	1,834	(9)	156,889	1.17%	
Political Subdivision	500016	Greater Ramsey Water District	0.032932%	4,274	4,084	190	367,476	1.11%	
Political Subdivision	500017	Carnegie Regional Library	0.007162%	929	781	148	79,916	0.98%	
Political Subdivision	500018	Griggs County Public Library	0.003723%	483	536	(53)	41,544	1.29%	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045190%	5,865	5,114	751	504,261	1.01%	
Political Subdivision	500022	Consolidated Waste Ltd	0.011138%	1,445	1,736	(291)	124,279	1.40%	

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of Contributions by Employer Type

Fiscal Year Ended June 30, 2019* (Concluded)

Employer Type	Employer ID	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
Political Subdivision	500023	Walsh County Housing Authority	0.002672%	347	340	7	29,820	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.014635%	1,899	1,513	386	163,307	0.93%
Political Subdivision	500025	Bowman City Park Board	0.008190%	1,063	1,295	(232)	91,387	1.42%
Political Subdivision	500028	Williston Housing Authority	0.025759%	3,343	3,473	(130)	287,434	1.21%
Political Subdivision	500030	Minot Rural Fire Department	0.014630%	1,899	1,855	44	163,252	1.14%
Political Subdivision	500031	Central Plains Water District	0.021174%	2,748	2,541	207	236,271	1.08%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005500%	714	683	31	61,370	1.11%
Political Subdivision	500038	Jamestown Regional Airport	0.019178%	2,489	2,219	270	213,998	1.04%
Political Subdivision	500040	Fargo Park District	0.332687%	43,174	41,559	1,615	3,712,310	1.12%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.059169%	7,679	7,075	604	660,239	1.07%
Political Subdivision	500045	Dunseith Community Nursing Home	0.088404%	11,473	9,875	1,598	986,458	1.00%
Political Subdivision	500047	Mercer County Soil Conservation District	0.007416%	962	936	26	82,750	1.13%
Political Subdivision	500049	West Fargo Park District	0.108552%	14,087	13,687	400	1,211,281	1.13%
Political Subdivision	500053	Stutsman County Housing Authority	0.014484%	1,880	1,820	60	161,621	1.13%
Political Subdivision	500054	Grand Forks County Water Resource District	0.004465%	579	567	12	49,818	1.14%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011660%	1,513	1,483	30	130,108	1.14%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004382%	569	558	11	48,900	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007140%	927	908	19	79,673	1.14%
Political Subdivision	500059	Traill Rural Water District	0.000000%	-	1,297	(1,297)	-	NA
Political Subdivision	500061	Ward County Water Resource District	0.003171%	412	403	9	35,379	1.14%
Political Subdivision	500063	Southwest Water Authority	0.249282%	32,350	29,544	2,806	2,781,628	1.06%
Political Subdivision	500068	Burleigh County Council On Aging	0.063746%	8,273	8,214	59	711,317	1.15%
Political Subdivision	500072	Watford City Park District	0.055661%	7,223	7,972	(749)	621,093	1.28%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009617%	1,248	1,220	28	107,312	1.14%
Political Subdivision	500081	Ramsey County Housing Authority	0.020801%	2,699	2,682	17	232,112	1.16%
Political Subdivision	500082	Grand Forks Public Library	0.079101%	10,265	9,249	1,016	882,654	1.05%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003108%	403	393	10	34,680	1.13%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.059066%	7,665	7,376	289	659,087	1.12%
Political Subdivision	500091	Ramsey County Water Resource District	0.002971%	386	379	7	33,157	1.14%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029252%	3,796	3,721	75	326,406	1.14%
Political Subdivision	500108	North Dakota Firefighters Association	0.015546%	2,017	1,977	40	173,467	1.14%
Political Subdivision	500109	James River Valley Library System	0.029114%	3,778	3,885	(107)	324,868	1.20%
Political Subdivision	500110	Grand Forks Park District	0.174355%	22,627	22,609	18	1,945,558	1.16%
Political Subdivision	500111	McIntosh County Housing Authority	0.003268%	424	416	8	36,465	1.14%
School District	500113	Lonetree Special Education Unit	0.008025%	1,041	1,021	20	89,553	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.002542%	330	323	7	28,367	1.14%
Political Subdivision	500116	Western Area Water Supply Authority	0.088452%	11,479	12,272	(793)	987,001	1.24%
Political Subdivision	500118	Crosby Park District	0.006669%	865	578	287	74,415	0.78%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012414%	1,611	1,579	32	138,525	1.14%
Political Subdivision	500121	Devils Lake Park Board	0.031235%	4,054	3,632	422	348,540	1.04%
Political Subdivision	500122	North Central Soil Conservation District	0.009198%	1,194	967	227	102,632	0.94%
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	584	(584)	-	NA
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	93	(93)	-	NA
Political Subdivision	500125	Wahpeton Park Board	0.045306%	5,880	5,998	(118)	505,553	1.19%
Political Subdivision	500126	City Of Bottineau Park Board	0.011843%	1,537	1,556	(19)	132,148	1.18%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	554	(554)	-	NA
City	200043	City of Dickinson	0.513175%	66,597	32,208	34,389	5,726,298	0.56%
City	200092	City of Minot	0.211582%	27,458	8,810	18,648	2,360,950	0.37%
City	200123	City of Grenora	0.012502%	1,622	1,025	597	139,505	0.73%
County	300041	Sargent County	0.070927%	9,205	3,523	5,682	791,449	0.45%
School District	400154	Sargent Central Public School District #6	0.025731%	3,339	2,539	800	287,116	0.88%
School District	400155	Fairmount Public School	0.009576%	1,243	911	332	106,858	0.85%
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	646	(646)	-	NA
Political Subdivision	500128	Logan County Soil Conservation District	0.005185%	673	276	397	57,857	0.48%
Political Subdivision	500129	Park District - City of New Rockford	0.004517%	586	464	122	50,408	0.92%
Political Subdivision	500131	Minot Park District	0.043185%	5,604	1,427	4,177	481,887	0.30%
Political Subdivision	500132	Valley City Park District	0.027441%	3,561	1,017	2,544	306,199	0.33%
City	200007	City of Beulah	0.003508%	455	-	455	39,139	0.00%
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	-	NA
Total			99.999996%	\$ 12,977,458	\$ 13,183,122	\$ (205,664)	\$ 1,115,857,594	1.18%

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.
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	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	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				
															Share of Contributions	Total Employer Expense			
State of ND	010100	Governor's Office	0.103581%	\$ 2,055	\$ 9,915	\$ 93	\$ 4,348	\$ 16,411	\$ 2,599	\$ -	\$ -	\$ 6,702	\$ 9,301	\$ 11,293	\$ (566)	\$ 10,727			
State of ND	010800	Secretary Of State	0.139171%	2,760	13,322	125	431	16,638	3,492	-	-	5,453	8,945	15,171	(971)	14,200			
State	010000	Office Of Management & Budget	0.253252%	5,023	24,243	227	-	29,493	6,354	-	-	19,041	25,395	27,607	(3,529)	24,078			
State	011200	Information Technology Dept	2.045528%	40,573	195,810	1,830	-	238,213	51,324	-	-	84,750	136,074	222,991	(14,831)	208,160			
State	011700	State Auditor's Office	0.312945%	6,208	29,957	280	683	37,128	7,852	-	-	25,165	33,017	34,114	(4,165)	29,949			
State	011800	Central Services	0.112819%	2,237	10,800	101	-	13,138	2,831	-	-	7,679	10,510	12,300	(1,379)	10,921			
State of ND	012000	State Treasurer's Office	0.039690%	787	3,799	36	2,224	6,846	996	-	-	3,077	4,073	4,327	(235)	4,092			
State	012500	Attorney General's Office	1.355186%	26,879	129,727	1,213	17,743	175,562	34,002	-	-	28,349	62,351	147,732	(1,038)	146,694			
State of ND	012700	Tax Department	0.574784%	11,401	55,022	514	182	67,119	14,422	-	-	40,575	54,997	62,657	(6,790)	55,867			
State of ND	013000	Facility Management	0.145296%	2,882	13,909	130	150	17,071	3,646	-	-	22,988	26,634	15,841	(3,833)	12,008			
State of ND	014000	Office Of Administrative Hearings	0.037756%	749	3,614	34	-	4,397	947	-	-	1,564	2,511	4,116	(263)	3,853			
State	016000	Legislative Council	0.245572%	4,870	23,508	220	-	28,598	6,162	-	-	10,360	16,522	26,771	(1,712)	25,059			
State of ND	018000	ND Supreme Court	2.366129%	46,930	226,500	2,117	7,124	282,671	59,368	-	-	26,580	85,948	257,942	(2,714)	255,228			
State of ND	018800	Commission On Legal Counsel For Indigents	0.202124%	4,008	19,349	181	-	23,538	5,071	-	-	16,842	21,913	22,035	(2,964)	19,071			
State	019000	Retirement & Investment Office	0.141245%	2,801	13,521	126	-	16,448	3,544	-	-	4,568	8,112	15,399	(812)	14,587			
State	019200	ND Public Employees Retirement System	0.153294%	3,041	14,674	137	-	17,852	3,846	-	-	23,437	27,283	16,711	(4,210)	12,501			
State of ND	020100	Public Instruction	0.411047%	8,152	39,348	368	1,402	49,270	10,313	-	-	37,257	47,570	44,810	(5,672)	39,138			
State	020200	Education Standards & Practice	0.044349%	879	4,245	40	4,423	9,587	1,113	-	-	711	1,824	4,837	596	5,433			
State	021500	ND University System Office	0.086256%	1,711	8,257	77	5,712	15,757	2,164	-	-	1,957	4,121	9,401	732	10,133			
State of ND	022300	ND Youth Correctional Center	0.315793%	6,261	30,230	283	14,751	51,525	7,923	-	-	1,015	8,938	34,425	2,670	37,095			
State of ND	022400	Juvenile Services - DOCR	0.150909%	2,993	14,446	135	1,115	18,689	3,786	-	-	1,222	5,008	16,451	(56)	16,395			
State	022600	Land Department	0.134758%	2,671	12,900	121	-	15,692	3,381	-	-	28,274	31,655	14,690	(4,989)	9,701			
State	022700	Bismarck State College	0.417441%	8,278	39,960	374	8,613	57,225	10,474	-	-	-	10,474	45,508	1,522	47,030			
State	022800	Lake Region State College	0.173329%	3,438	16,592	155	14,782	34,967	4,349	-	-	4,247	8,596	18,897	1,612	20,509			
State	022900	Williston State College	0.105265%	2,088	10,077	94	7,223	19,482	2,641	-	-	9,517	12,158	11,475	(156)	11,319			
State	023000	University Of North Dakota	3.397596%	67,388	325,239	3,040	10,339	406,006	85,248	-	-	159,262	244,510	370,386	(25,197)	345,189			
State	023500	North Dakota State University	2.793807%	55,414	267,440	2,500	5,719	331,077	70,098	-	-	150,922	221,020	304,563	(24,429)	280,134			
State	023800	ND St College Of Science	0.478349%	9,488	45,790	428	2,025	57,731	12,002	-	-	16,639	28,641	52,146	(2,575)	49,571			
State	023900	Dickinson State University	0.239010%	4,740	22,880	214	6,142	33,976	5,997	-	-	90	6,087	26,056	1,168	27,224			
State	024000	Mayville State University	0.272455%	5,404	26,081	244	1,440	33,169	6,836	-	-	2,366	9,202	29,702	(84)	29,618			
State	024100	Minot State University	0.462873%	9,181	44,309	414	2,790	56,694	11,614	-	-	15,493	27,107	50,461	(2,198)	48,263			
State	024200	Valley City State University	0.161573%	3,204	15,467	145	785	19,601	4,054	-	-	3,652	7,706	17,612	(435)	17,177			
State of ND	025000	ND State Library	0.109099%	2,164	10,444	98	3,950	16,656	2,737	-	-	5,840	8,577	11,891	(189)	11,702			
State of ND	025200	SCHOOL FOR THE DEAF	0.111758%	2,216	10,698	100	-	13,014	2,804	-	-	4,509	7,313	12,184	(780)	11,404			
State of ND	025300	School For The Blind	0.055295%	1,096	5,293	49	86	6,524	1,387	-	-	6,400	7,787	6,031	(1,059)	4,972			
State	026100	ND Board Of Nursing	0.056399%	1,119	5,399	50	1,454	8,022	1,415	-	-	3,346	4,761	6,148	(270)	5,878			
State of ND	027000	Career & Technical Education	0.142620%	2,828	13,652	128	-	16,608	3,578	-	-	2,864	6,442	15,549	(507)	15,042			
State of ND	030100	ND Department Of Health	1.721209%	34,138	164,765	1,540	792	201,235	43,186	-	-	75,812	118,998	187,633	(12,865)	174,768			
State of ND	031000	Life Skills and Transition Center	1.071297%	21,246	102,551	959	4,288	129,044	26,879	-	-	64,741	91,620	116,788	(10,307)	106,481			
State of ND	031200	North Dakota State Hospital	1.538025%	30,506	147,229	1,376	5,300	184,411	38,590	-	-	64,300	102,890	167,665	(9,405)	158,260			
State of ND	031300	ND Veterans Home	0.412656%	8,187	39,502	369	-	48,058	10,354	-	-	27,095	37,449	44,983	(4,816)	40,167			
State of ND	031600	Indian Affairs Commission	0.020250%	402	1,938	18	2,801	5,159	508	-	-	2,325	2,833	2,207	162	2,369			
State of ND	032100	Veterans Affairs Department	0.035116%	697	3,362	31	1,831	5,921	881	-	-	1,154	2,035	3,826	96	3,922			
State of ND	032500	Department Of Human Services	6.347043%	125,888	607,578	5,680	36,317	775,463	159,251	-	-	75,150	234,401	691,915	(7,786)	684,129			
State of ND	036000	Protection & Advocacy Project	0.160252%	3,179	15,340	143	2,652	21,314	4,021	-	-	11,646	15,667	17,470	(1,802)	15,668			
State	038000	Job Service North Dakota	0.753263%	14,940	72,107	674	-	87,721	18,900	-	-	42,711	61,611	82,115	(7,470)	74,645			
State	040100	Insurance Department	0.223317%	4,430	21,377	200	9,027	35,034	5,603	-	-	22,625	28,228	24,344	(1,939)	22,405			
State of ND	040500	Industrial Commission	0.592967%	11,762	56,762	531	162	69,217	14,878	-	-	44,146	59,024	64,641	(7,635)	57,006			
State of ND	040600	ND Department Of Labor	0.081243%	1,611	7,777	73	3,639	13,100	2,038	-	-	4,798	6,836	8,556	(344)	8,512			
State of ND	040800	Public Service Commission	0.248260%	4,924	23,765	222	482	29,393	6,229	-	-	30,972	37,201	27,063	(4,993)	22,070			
State of ND	041200	Aeronautics Commission	0.042639%	845	4,082	38	5,325	10,290	1,070	-	-	2,573	3,643	4,648	368	5,016			
State of ND	041300	Department Of Financial Institutions	0.185150%	3,672	17,724	166	74	21,636	4,646	-	-	15,938	20,584	20,184	(2,824)	17,360			
State of ND	041400	ND Securities Department	0.053236%	1,057	5,096	48	-	6,201	1,336	-	-	3,852	5,188	5,802	(669)	5,133			
State	042600	State Board Of Law Examiners	0.030232%	600	2,894	27	-	3,521	759	-	-	5,900	6,659	3,295	(1,111)	2,184			
State	042700	ND State Board Of Cosmetology	0.007358%	145	704	7	702	1,558	185	-	-	14	199	807	112	919			
State	042800	ND State Plumbing Board	0.034876%	691	3,339	31	-	4,061	875	-	-	459	1,334	3,803	(82)	3,721			
State	047100	Bank Of North Dakota	1.013680%	20,106	97,036	907	-	118,049	25,434	-	-	22,336	47,770	110,503	(4,428)	106,075			
State	047200	Public Finance Authority	0.015203%	301	1,455	14	-	1,770	381	-	-	413	794	1,658	(72)	1,586			
State	047300	Housing Finance Agency	0.235151%	4,663	22,510	210	-	27,383	5,900	-	-	7,248	13,148	25,636	(1,290)	24,346			
State	047500	Mill & Elevator Association	0.785778%	15,586	75,219	703	83,440	174,948	19,716	-	-	19,716	85,660	15,374	101,034	15,374			
State	048500	Workforce Safety & Insurance	1.426439%	28,293	136,547	1,276	-	166,116	35,790	-	-	54,857	90,647	155,504	(9,723)	145,781			
State of ND	050200	Field Services Division	0.637403%	12,642	61,016	570	-	74,228	15,993	-	-	25,435	41,428	69,487	(4,679)	64,808			
State of ND	050400	Highway Patrol	1.095327%	21,724	104,851	980	1,335	128,890	27,482	-	-	33,977	61,459	119,406	(5,195)	114,211			
State of ND	051700	Department Of Corrections Transitional Services	0.173978%	3,450	16,654	156	-	20,260	4,365	-	-	12,200	16,565	18,967	(2,284)	16,683			

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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							
State of ND	051800	James River Correctional Ctr	0.712882%	14,141	68,241	638	719	83,739	17,887	-	-	-	32,560	77,715	(2,720)	74,995							
State of ND	051900	State Penitentiary	0.910969%	18,068	87,204	815	-	106,087	22,857	-	-	-	47,693	70,550	(8,557)	90,750							
State	052000	Rough Rider Industries	0.117444%	2,330	11,242	105	313	13,990	2,947	-	-	-	3,062	6,009	(473)	12,331							
State of ND	053000	Department Of Corrections And Rehabilitation	0.599780%	11,896	57,415	537	1,274	71,122	15,049	-	-	-	45,354	60,630	(4,753)	60,630							
State of ND	054000	Adjutant General ND National Guard	0.987635%	19,589	94,542	884	-	115,015	24,780	-	-	-	75,169	99,949	(13,442)	94,224							
State of ND	060100	Department Of Commerce	0.325932%	6,465	31,200	292	9,957	47,914	8,178	-	-	-	53,799	61,977	(8,589)	26,940							
State of ND	060200	Dept Of Agriculture	0.352407%	6,990	33,735	315	8,412	49,452	8,842	-	-	-	13,276	22,118	(1,161)	37,253							
State of ND	060700	Milk Marketing Board	0.011447%	227	1,096	10	-	1,333	287	-	-	-	4,195	4,482	(681)	569							
State of ND	060800	ND Oilseed Council	0.002923%	57	280	3	138	478	73	-	-	-	4	77	319	25	344						
State	061100	ND Soybean Council	0.036551%	726	3,499	33	4,010	8,268	917	-	-	-	4,718	5,635	(248)	3,734							
State of ND	061400	ND Corn Utilization Council	0.011612%	229	1,112	10	191	1,542	291	-	-	-	4,702	4,993	(722)	546							
State of ND	061600	State Seed Department	0.131180%	2,601	12,557	117	5,288	20,563	3,291	-	-	-	4,998	8,289	14,301	201	14,502						
State	062400	Beef Commission	0.016523%	327	1,582	15	216	2,140	415	-	-	-	24	439	1,802	35	1,837						
State of ND	062500	ND Wheat Commission	0.039604%	786	3,791	35	-	4,612	994	-	-	-	790	1,784	4,317	(136)	4,181						
State of ND	062600	ND Barley Council	0.011829%	235	1,132	11	28	1,406	297	-	-	-	122	419	1,290	(19)	1,271						
State	066500	State Fair Association	0.097653%	1,937	9,348	87	2,382	13,754	2,450	-	-	-	2,569	5,019	10,646	(104)	10,542						
State of ND	067000	Racing Commission	0.011443%	228	1,095	10	-	1,333	287	-	-	-	581	868	1,249	(98)	1,151						
State of ND	070100	Historical Society	0.327785%	6,501	31,378	293	-	38,172	8,224	-	-	-	33,805	42,029	(5,859)	29,874							
State of ND	070900	ND Council On The Arts	0.027242%	541	2,608	24	-	3,173	684	-	-	-	1,580	2,264	2,969	(298)	2,671						
State of ND	072000	Game & Fish Department	0.946991%	18,783	90,652	847	-	110,282	23,761	-	-	-	8,953	32,714	(1,648)	101,586							
State of ND	075000	Parks & Recreation Department	0.320086%	6,349	30,641	286	-	37,276	8,031	-	-	-	9,569	17,600	(34,895)	33,109							
State of ND	077000	Water Commission	0.524075%	10,394	50,168	469	2,654	63,685	13,149	-	-	-	25,226	38,375	(3,492)	53,638							
State	080100	Department Of Transportation	0.5121100%	101,571	490,223	4,583	8,323	604,700	128,492	-	-	-	313,308	441,800	(558,272)	(50,391)	507,881						
State	090000	ND State Board Of Accountancy	0.008746%	173	837	8	-	1,018	219	-	-	-	10,365	10,584	954	(1,670)	(716)						
State	090100	Board Of Medical Examiners	0.029147%	579	2,790	26	2,247	5,642	731	-	-	-	62	793	3,178	430	3,608						
State	090200	Board Of Pharmacy	0.022503%	447	2,154	20	835	3,456	565	-	-	-	30	595	2,454	144	2,598						
State	090600	Real Estate Commission	0.015602%	308	1,494	14	5,062	6,878	391	-	-	-	80	471	1,703	814	2,517						
State	090900	Electrical Board	0.149044%	2,959	14,267	133	3,998	21,357	3,740	-	-	-	3,848	7,588	16,244	(90)	16,154						
State	099501	ND System Information Technology Services	0.173275%	3,439	16,587	155	2,329	22,510	4,348	-	-	-	13,310	17,658	18,888	(2,155)	16,733						
District Health Unit	100002	McIntosh District Health Unit	0.007621%	150	730	7	1,449	2,336	191	-	-	-	8	199	830	249	1,079						
District Health Unit	100003	Wells County Dist Health Unit	0.020137%	398	1,928	18	1,042	3,386	505	-	-	-	1,071	1,576	2,196	2	2,198						
District Health Unit	100004	Central Valley Health Unit	0.099416%	1,972	9,517	89	-	11,578	2,494	-	-	-	4,407	6,901	10,839	(868)	9,971						
District Health Unit	100005	Dickey County Health District	0.015482%	307	1,482	14	35	1,838	388	-	-	-	1,533	1,921	1,686	(241)	1,445						
District Health Unit	100006	Emmons County Public Health	0.016158%	319	1,547	14	-	1,880	405	-	-	-	233	638	1,765	(41)	1,724						
District Health Unit	100007	Rolette County Public Health	0.040529%	806	3,880	36	969	5,691	1,017	-	-	-	147	1,164	4,417	135	4,552						
District Health Unit	100008	Towner County Public Health Unit	0.008857%	175	848	8	749	1,780	222	-	-	-	89	311	966	109	1,075						
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013657%	271	1,307	12	315	1,905	343	-	-	-	23	366	1,491	51	1,542						
District Health Unit	100010	First District Health Unit	0.212544%	4,216	20,346	190	-	24,752	5,333	-	-	-	3,053	8,386	23,171	(589)	22,582						
District Health Unit	100011	Lake Region District Health Unit	0.077886%	1,563	7,551	71	3,309	12,494	1,979	-	-	-	20	1,999	8,600	585	9,185						
District Health Unit	100012	Garrison Diversion Conservancy District	0.174660%	3,464	16,720	156	11,631	31,971	4,382	-	-	-	4,199	8,581	19,041	(1,061)	20,102						
District Health Unit	100013	Upper Missouri Health Unit	0.010861%	200	9,751	91	5,405	17,267	2,556	-	-	-	1,194	3,750	11,104	(820)	11,924						
District Health Unit	100014	Kidder County District Health Unit	0.005616%	111	538	5	996	1,650	141	-	-	-	-	141	614	188	802						
District Health Unit	100015	Southwestern District Health Unit	0.118917%	2,361	11,383	106	1,872	15,722	2,984	-	-	-	2,041	5,025	12,961	16	12,977						
District Health Unit	100017	City-County Health District	0.058100%	1,154	5,562	52	5,082	11,850	1,458	-	-	-	726	2,184	6,332	857	7,189						
District Health Unit	100018	Sargent County District Health Unit	0.013186%	263	1,262	12	1,763	3,300	331	-	-	-	38	369	1,435	314	1,749						
District Health Unit	100019	Trail District Health Unit	0.015664%	310	1,499	14	171	1,994	393	-	-	-	23	416	1,709	25	1,734						
District Health Unit	100021	Cavalier County Health Dist	0.011233%	224	1,075	10	165	1,474	282	-	-	-	14	296	1,222	25	1,247						
District Health Unit	100022	Walsh County Health District	0.027534%	545	2,636	25	2,818	6,024	691	-	-	-	530	1,221	3,001	463	3,464						
District Health Unit	100023	Custer Health Unit	0.126021%	2,498	12,064	113	-	14,675	3,162	-	-	-	1,790	4,952	13,739	(317)	13,422						
Political Subdivision	100024	Southeast Water Users District	0.045438%	901	4,350	41	544	5,836	1,140	-	-	-	2,635	3,775	4,952	(508)	4,444						
City	200002	City Of Mcville	0.009688%	192	927	9	131	1,259	243	-	-	-	626	869	1,056	(76)	980						
City	200003	City Of Drayton	0.019620%	389	1,878	18	42	2,327	492	-	-	-	3,135	3,627	2,139	(517)	1,622						
City	200004	City Of Fessenden	0.004173%	84	399	4	119	606	105	-	-	-	8	113	456	20	476						
City	200005	City Of Westhope	0.014729%	293	1,410	13	-	1,716	370	-	-	-	475	845	1,604	(80)	1,524						
City	200006	City Of Belfield	0.028132%	559	2,693	25	-	3,277	706	-	-	-	8,802	9,508	3,066	(1,600)	1,466						
City	200008	City Of Rolla	0.032609%	606	3,122	29	5,358	9,155	818	-	-	-	5,472	6,290	3,556	146	3,702						
City	200009	City Of New Town	0.105816%	2,099	10,129	95	13,138	25,461	2,655	-	-	-	2,655	11,535	2,340	13,875							
City	200010	City Of Cavalier	0.050803%	1,007	4,863	12	1,905	7,213	1,275	-	-	-	3,493	4,540	978	(91)	5,442						
City	200011	City Of Harvey	0.051274%	1,016	4,908	46	1,153	7,123	1,286	-	-	-	768	2,054	5,590	98	5,688						
City	200012	City Of Napoleon	0.014652%	290	1,403	13	5,046	6,752	368	-	-	-	368	1,597	975	2,572							
City	200014	City Of Grand Forks	0.2092612%	41,503	200,318	1,873	85,878	329,572	52,505	-	-	-	68,118	120,623	228,126	70	228,196						
City	200015	City Of Killdeer	0.0757711%	1,503	7,253	68	-	8,824	1,901	-	-	-	4,724	6,625	8,259	(819)	7,440						

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	Proportionate Share of Contributions	Total Employer Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Proportionate Share of Contributions	Total Employer Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Proportionate Share of Contributions	Total Employer Expense	
City	200018	City Of Granville	0.005563%	110	533	5	2,791	3,439	140	-	-	-	140	607	478	1,085		478	1,085		478	1,085	
City	200019	City Of Linton	0.020634%	412	1,975	18	619	3,024	518	-	-	1,835	2,353	2,249	(247)	2,002		(247)	2,002		(247)	2,002	
City	200020	City Of Finley	0.006909%	138	661	6	92	897	173	-	-	977	1,150	754	(175)	579		(175)	579		(175)	579	
City	200021	City Of Wilton	0.012954%	258	1,240	12	172	1,682	325	-	-	116	441	1,408	10	1,418		10	1,418		10	1,418	
City	200022	City Of Ray	0.015503%	308	1,484	14	167	1,973	389	-	-	1,928	2,317	1,689	(337)	1,352		(337)	1,352		(337)	1,352	
City	200025	City Of Medora	0.024154%	479	2,312	22	1,185	3,908	606	-	-	1,374	1,980	2,635	(57)	2,578		(57)	2,578		(57)	2,578	
City	200026	City Of Velsa	0.015445%	307	1,478	14	6,827	8,626	388	-	-	4,651	5,039	1,683	229	1,912		229	1,912		229	1,912	
City	200027	City Of Mandan	0.238270%	4,725	22,809	213	43,851	71,598	5,978	-	-	668	6,646	25,974	6,898	32,872		6,898	32,872		6,898	32,872	
City	200028	City Of Thompson	0.015894%	318	1,521	14	63	1,916	399	-	-	93	492	1,731	(10)	1,721		(10)	1,721		(10)	1,721	
City	200029	City Of Williston	1.740422%	34,521	166,604	1,557	148,746	351,428	43,668	-	-	-	43,668	189,728	26,221	215,949		26,221	215,949		26,221	215,949	
City	200030	City Of Bowman	0.077749%	1,541	7,443	70	2,703	11,757	1,951	-	-	-	1,951	8,477	456	8,933		456	8,933		456	8,933	
City	200031	City Of Tioga	0.094043%	1,865	9,002	84	11,129	22,080	2,360	-	-	-	2,360	10,253	1,889	12,142		1,889	12,142		1,889	12,142	
City	200033	City Of Rhame	0.004606%	91	441	4	654	1,190	116	-	-	778	894	502	(6)	496		(6)	496		(6)	496	
City	200035	City Of Fargo	3.074660%	60,984	294,325	2,751	165,357	523,417	77,145	-	-	6,811	83,956	335,182	28,007	363,189		28,007	363,189		28,007	363,189	
City	200036	City Of Jamestown	0.454410%	9,012	43,499	407	2,725	55,643	11,401	-	-	14,148	25,549	49,536	(2,253)	47,283		(2,253)	47,283		(2,253)	47,283	
City	200037	City Of Beach	0.023872%	475	2,285	21	7,167	9,948	599	-	-	3,511	4,110	2,605	485	3,094		485	3,094		485	3,094	
City	200038	City Of Glenburn	0.005603%	113	536	5	19	673	141	-	-	29	170	610	(2)	608		(2)	608		(2)	608	
City	200040	City Of Kulm	0.006928%	139	663	6	385	1,193	174	-	-	53	227	753	77	830		77	830		77	830	
City	200041	City Of Harwood	0.012679%	252	1,214	11	-	1,477	318	-	-	469	787	1,383	(94)	1,289		(94)	1,289		(94)	1,289	
City	200045	City Of Mapleton	0.012527%	249	1,199	11	2,110	3,569	314	-	-	2,342	2,656	1,365	(109)	1,256		(109)	1,256		(109)	1,256	
City	200046	City Of Wahpeton	0.209269%	4,151	20,033	187	10,000	34,371	5,251	-	-	3,441	8,692	22,812	1,377	24,189		1,377	24,189		1,377	24,189	
City	200047	City Of Bottineau	0.043687%	867	4,182	39	23,733	28,821	1,096	-	-	-	1,096	4,762	4,441	9,203		4,441	9,203		4,441	9,203	
City	200049	City Of Elgin	0.006167%	124	590	6	217	937	155	-	-	9	164	670	34	704		34	704		34	704	
City	200050	City Of Rugby	0.055244%	1,096	5,288	49	3,463	9,896	1,386	-	-	2,244	3,630	6,022	322	6,344		322	6,344		322	6,344	
City	200051	City Of New Salem	0.013660%	270	1,308	12	1,498	3,088	343	-	-	151	494	1,492	209	1,701		209	1,701		209	1,701	
City	200052	City Of Walhalla	0.022150%	250	1,220	20	1,678	4,258	556	-	-	2,816	3,372	2,414	(141)	2,273		(141)	2,273		(141)	2,273	
City	200053	City Of Gwinner	0.014085%	279	1,348	13	566	2,206	353	-	-	470	823	1,536	4	1,540		4	1,540		4	1,540	
City	200054	City Of Kenmare	0.018765%	372	1,796	17	1,120	3,305	471	-	-	5,197	5,668	2,046	(811)	1,235		(811)	1,235		(811)	1,235	
City	200055	City Of Watford City	0.339620%	6,736	32,511	304	14,450	54,001	8,521	-	-	1,418	9,939	37,020	2,072	39,092		2,072	39,092		2,072	39,092	
City	200057	City Of Cooperstown	0.016306%	324	1,561	15	20	1,920	409	-	-	68	477	1,777	(9)	1,768		(9)	1,768		(9)	1,768	
City	200058	City Of New England	0.008678%	170	831	8	-	1,009	218	-	-	437	655	947	(78)	869		(78)	869		(78)	869	
City	200059	City Of Carrington	0.045770%	908	4,381	41	1,260	6,590	1,148	-	-	9,475	10,623	4,991	(1,257)	3,734		(1,257)	3,734		(1,257)	3,734	
City	200060	City Of Mott	0.010913%	217	1,045	10	500	1,772	274	-	-	489	763	1,189	(17)	1,172		(17)	1,172		(17)	1,172	
City	200061	City Of Larimore	0.015867%	314	1,519	14	3,869	5,716	398	-	-	35	433	1,730	627	2,357		627	2,357		627	2,357	
City	200062	City Of Sherwood	0.003634%	72	348	3	361	784	91	-	-	-	91	397	65	462		65	462		65	462	
City	200063	City Of Lamoure	0.010239%	203	980	9	-	1,192	257	-	-	3,437	3,694	1,118	(604)	514		(604)	514		(604)	514	
City	200064	City Of Michigan	0.005040%	99	482	5	41	627	126	-	-	6	132	550	6	556		6	556		6	556	
City	200065	City Of Park River	0.040146%	796	3,843	36	-	4,675	1,007	-	-	1,140	2,147	4,378	(191)	4,187		(191)	4,187		(191)	4,187	
City	200067	City Of Hatton	0.007331%	146	702	7	923	1,778	184	-	-	21	205	798	177	975		177	975		177	975	
City	200069	City Of Northwood	0.019296%	381	1,847	17	46	2,291	484	-	-	2,571	3,055	2,106	(442)	1,664		(442)	1,664		(442)	1,664	
City	200070	City Of Powers Lake	0.009714%	194	930	9	-	1,133	244	-	-	2,589	2,833	1,059	(451)	608		(451)	608		(451)	608	
City	200072	City Of Towner	0.009178%	181	879	8	2,181	3,249	230	-	-	-	230	1,002	413	1,415		413	1,415		413	1,415	
City	200073	City Of Pembina	0.007304%	143	699	7	1	850	183	-	-	673	856	798	(123)	675		(123)	675		(123)	675	
City	200075	City Of Underwood	0.008117%	161	777	7	523	1,468	204	-	-	240	444	885	39	924		39	924		39	924	
City	200076	City Of New Leipzig	0.003662%	72	351	3	714	1,140	92	-	-	5	97	399	116	515		116	515		116	515	
City	200077	City Of Stanley	0.076689%	1,521	7,341	69	7,584	16,515	1,924	-	-	28	1,952	8,359	1,469	9,828		1,469	9,828		1,469	9,828	
City	200080	City Of Crosby	0.012658%	251	1,212	11	1,507	318	318	-	-	2,547	2,865	1,381	(424)	957		(424)	957		(424)	957	
City	200083	City Of Grafton	0.142633%	2,828	13,654	128	2,797	19,407	3,579	-	-	1,847	5,426	15,549	233	15,782		233	15,782		233	15,782	
City	200084	City Of Emery	0.007190%	144	688	6	272	1,110	180	-	-	72	252	784	30	814		30	814		30	814	
City	200085	City Of Lincoln	0.052847%	1,048	5,059	47	8,293	14,447	1,326	-	-	2,575	3,901	5,761	839	6,600		839	6,600		839	6,600	
City	200086	City Of Minto	0.007271%	143	696	7	681	1,527	182	-	-	806	988	797	(43)	754		(43)	754		(43)	754	
City	200087	City Of Ashley	0.010184%	203	975	9	814	2,001	256	-	-	1,368	1,624	1,108	(69)	1,039		(69)	1,039		(69)	1,039	
City	200088	City Of Neche	0.003895%	79	373	3	58	513	98	-	-	-	98	422	10	432		10	432		10	432	
City	200089	City Of Surrey	0.019509%	386	1,868	17	93	2,364	489	-	-	11,611	12,100	2,128	(1,922)	206		(1,922)	206		(1,922)	206	
City	200090	City Of Hankinson	0.018994%	379	1,818	17	193	2,407	477	-	-	283	760	2,069	(5)	2,064		(5)	2,064		(5)	2,064	
City	200091	City Of New Rockford	0.019390%	387	1,856	17	359	2,619	487	-	-	27	514	2,117	57	2,168		57	2,168		57	2,168	
City	200094	City Of West Fargo	0.954142%	18,924	91,236	854	138,072	249,186	23,940	-	-	1,601	25,541	104,017	23,372	127,389		23,372	127,389		23,372	127,389	
City	200097	City Of Devils Lake	0.191758%	3,803	18,356	172	19,743	42,074	4,811	-	-	-	4,811	20,905	3,532	24,437		3,532	24,437		3,532	24,437	
City	200098	City Of Oakes	0.050709%	1,005	4,854	45	458	6,362	1,272	-	-	2,578	3,850	5,529	(321)	5,208		(321)	5,208		(321)	5,208	
City	200100	City Of Mohall	0.018495%	367	1,770	17	2,560	4,714	464	-	-	24	488	2,016	413	2,429		413	2,429		413	2,429	
City	200101	City Of Lidgerwood	0.006655%	133	637	6	144	920	167	-	-	48	215	722	14								

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	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Employer Expense	
City	200110	City Of Halliday	0.010074%	200	964	9	84	1,257	253	-	-	730	983	1,098	(103)	995		
City	200111	City Of Maddock	0.008114%	161	777	7	-	945	204	-	-	2,423	2,627	886	(391)	495		
City	200114	City of Regent	0.003611%	73	346	3	62	484	91	-	-	1,090	1,181	392	(184)	208		
City	200115	City of Lakota	0.015633%	311	1,496	14	894	2,715	392	-	-	2,733	3,125	1,706	(267)	1,439		
City	200117	City of Alexander	0.012210%	242	1,169	11	4,089	5,511	306	-	-	1,230	1,536	1,332	589	1,921		
City	200118	City of Berthold	0.008871%	176	849	8	428	1,461	223	-	-	12	235	969	72	1,041		
City	200119	City of Carson	0.006846%	138	655	6	137	936	172	-	-	10	182	747	20	767		
City	200120	City of Dodge	0.003821%	76	366	3	370	815	96	-	-	-	96	416	69	485		
County	300001	Adams County	0.096508%	1,913	9,238	86	4,043	15,280	2,421	-	-	12,937	15,358	10,522	(1,313)	9,209		
County	300002	Barnes County	0.359014%	7,121	34,367	321	3,721	45,530	9,008	-	-	7,264	16,272	39,139	(457)	38,682		
County	300003	Benson County	0.172525%	3,424	16,515	154	-	20,093	4,329	-	-	7,260	11,589	18,806	(1,325)	17,481		
County	300004	Billings County	0.258170%	5,122	24,714	231	8,158	38,225	6,478	-	-	4,418	10,896	28,144	791	28,935		
County	300005	Bottineau County	0.284716%	5,647	27,255	255	13	33,170	7,144	-	-	5,719	12,863	31,036	(920)	30,116		
County	300006	Bowman County	0.158154%	3,137	15,139	142	1,762	20,180	3,968	-	-	4,165	8,133	17,241	(506)	16,735		
County	300007	Burke County	0.149487%	2,965	14,310	134	9,469	26,878	3,751	-	-	6,605	10,356	16,297	276	16,573		
County	300008	Burling County	1.554622%	30,833	148,818	1,391	45,703	226,745	39,006	-	-	-	39,006	169,476	8,362	177,838		
County	300009	Cass County	2.261283%	44,852	216,464	2,023	40,947	304,286	56,737	-	-	3,461	60,198	246,512	6,432	252,944		
County	300010	Cavalier County	0.186570%	3,698	17,860	167	1,683	23,408	4,681	-	-	1,390	6,071	20,339	-	20,339		
County	300011	Dickey County	0.163907%	3,251	15,690	147	4,434	23,522	4,113	-	-	2,859	6,972	17,869	401	18,270		
County	300012	Divide County	0.215920%	4,282	20,669	193	760	25,904	5,418	-	-	11,509	16,927	23,537	(1,971)	21,566		
County	300013	Dunn County	0.480563%	9,533	46,002	430	20,030	75,995	12,058	-	-	280	12,338	52,387	3,242	55,629		
County	300014	Eddy County	0.073376%	1,455	7,024	66	1,519	10,064	1,841	-	-	7,293	9,134	7,998	(885)	7,113		
County	300015	Emmons County	0.132752%	2,633	12,708	119	4,014	19,474	3,331	-	-	2,382	5,713	14,470	175	14,645		
County	300016	Foster County	0.088626%	1,758	8,484	79	1,426	11,747	2,224	-	-	12,514	14,738	9,660	(1,704)	7,956		
County	300018	Grand Forks County	1.361321%	27,001	130,314	1,218	7,732	166,265	34,156	-	-	35,751	69,907	148,400	(4,354)	144,046		
County	300019	Grant County	0.095173%	1,888	9,111	85	11,084	2,388	6,465	-	-	6,465	8,853	10,372	(1,221)	9,151		
County	300020	Griggs County	0.069143%	1,370	6,619	62	105	8,156	1,735	-	-	7,716	9,451	7,538	(1,340)	6,198		
County	300021	Hettinger County	0.111823%	2,217	10,704	100	8,315	21,336	2,806	-	-	4,405	7,211	12,193	504	12,697		
County	300023	Lamoure County	0.153005%	3,033	14,647	137	3,249	21,066	3,839	-	-	8,170	12,009	16,680	(716)	15,964		
County	300024	Logan County	0.070144%	1,390	6,715	63	1,243	9,411	1,760	-	-	1,479	3,239	7,649	(86)	7,563		
County	300025	Mchenry County	0.129401%	2,565	12,387	116	5,510	20,578	3,247	-	-	3,180	6,427	14,110	569	14,679		
County	300026	Mcintosh County	0.090873%	1,803	8,699	81	-	10,583	2,280	-	-	5,848	8,128	9,906	(1,010)	8,896		
County	300027	Mckenzie County	1.037095%	20,570	99,277	928	182	120,957	26,021	-	-	62,821	88,842	113,058	(12,350)	100,708		
County	300028	McLean County	0.448291%	8,893	42,913	401	-	52,207	11,248	-	-	10,904	22,152	48,871	(1,784)	47,087		
County	300029	Mercer County	0.317487%	6,298	30,392	284	10,863	47,837	7,966	-	-	16,461	24,427	34,612	(532)	34,080		
County	300030	Morton County	0.662707%	13,146	63,438	593	-	77,177	16,628	-	-	24,016	40,644	72,243	(4,511)	67,732		
County	300031	Mountrail County	0.582781%	11,559	55,787	521	-	67,867	14,622	-	-	9,518	24,140	63,530	(1,676)	61,854		
County	300032	Nelson County	0.144121%	2,859	13,796	129	2,444	19,228	3,616	-	-	319	3,935	15,710	347	16,057		
County	300033	Oliver County	0.075713%	1,501	7,248	68	3,347	12,164	1,900	-	-	-	1,900	8,254	620	8,874		
County	300034	Pembina County	0.259987%	5,155	24,888	233	1,777	32,053	6,523	-	-	6,466	12,989	28,342	(687)	27,655		
County	300035	Pierce County	0.193038%	3,829	18,479	173	380	22,861	4,843	-	-	11,733	16,576	21,042	(1,823)	19,219		
County	300036	Ramsey County	0.316567%	6,278	30,304	283	1,008	37,873	7,943	-	-	6,098	14,041	34,510	(914)	33,596		
County	300037	Ransom County	0.145639%	2,889	13,941	130	2,767	19,727	3,654	-	-	853	4,507	15,875	388	16,263		
County	300038	Renville County	0.120630%	2,394	11,547	108	1,149	15,198	3,027	-	-	2,365	5,392	13,150	(274)	12,876		
County	300039	Richland County	0.539628%	10,703	51,657	483	15,085	77,928	13,540	-	-	7,191	20,731	58,827	1,617	60,444		
County	300040	Rolette County	0.270400%	5,366	25,884	242	372	31,864	6,785	-	-	905	7,690	29,477	(1,116)	29,361		
County	300042	Sheridan County	0.063465%	1,260	6,075	57	4,413	11,805	1,592	-	-	-	1,592	6,918	757	7,675		
County	300044	Slope County	0.051791%	1,029	4,958	46	57	6,090	1,299	-	-	1,994	3,293	5,645	(317)	5,328		
County	300045	Stark County	0.660701%	13,105	63,246	591	1,021	77,963	16,577	-	-	9,342	25,919	72,025	(1,355)	70,670		
County	300046	Steele County	0.087073%	1,728	8,335	78	3,303	13,444	2,185	-	-	4,713	6,898	9,492	(135)	9,357		
County	300047	Stutsman County	0.589949%	11,701	56,474	528	2,261	70,964	14,802	-	-	5,128	19,930	64,311	(414)	63,897		
County	300048	Towner County	0.116099%	2,303	11,114	104	6,840	20,361	2,913	-	-	437	3,350	12,654	1,009	13,663		
County	300049	Traill County	0.300435%	5,959	28,759	269	13,741	48,728	7,538	-	-	1,009	8,547	32,752	2,040	34,792		
County	300050	Walsh County	0.317354%	6,295	30,379	284	4,549	41,507	7,963	-	-	-	7,963	34,595	770	35,365		
County	300051	Ward County	1.213440%	24,066	116,158	1,086	6,032	147,342	30,446	-	-	48,516	78,962	132,283	(6,486)	125,797		
County	300052	Wells County	0.196085%	3,890	18,770	175	30,433	53,268	4,920	-	-	-	4,920	21,376	5,039	26,415		
County	300053	Williams County	1.467805%	29,112	140,507	1,313	88,232	259,164	36,828	-	-	-	36,828	160,012	15,018	175,030		
School District	400002	Mcclusky Public Schools	0.017409%	346	1,666	16	2,457	4,485	437	-	-	12	449	1,899	428	2,327		
School District	400003	Lake Region Special Education Unit	0.046418%	921	4,443	42	-	5,406	1,165	-	-	5,033	6,198	5,059	(880)	4,179		
School District	400004	Lidgerwood Public School	0.037333%	741	3,574	33	3,718	8,066	937	-	-	-	937	4,071	634	4,705		
School District	400006	Halliday Public School	0.015710%	310	1,504	14	6,072	7,900	394	-	-	-	394	1,713	1,064	2,777		
School District	400007	Oliver-Mercer Special Education Unit	0.034206%	677	3,274	31	2,806	6,788	858	-	-	1,651	2,509	3,732	275	4,007		
School District	400008	Underwood School District #8	0.033713%	668	3,227	30	3,330	7,255	846	-	-	-	776	1,622	3,678	490	4,168	
School District	400010	New Town Public School District	0.167470%	3,321	16,031	150	14,421	33,923	4,202	-	-	14,509	18,711	18,256	310	18,566		

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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						
						Proportion and Differences between Employer Contributions and Share of Contributions	Proportion and Differences between Employer Contributions and Share of Contributions				Proportion and Differences between Employer Contributions and Share of Contributions	Proportion and Differences between Employer Contributions and Share of Contributions											
School District	400011	Bottineau Public School	0.123482%	2,449	11,820	110	-	14,379	3,098	-	-	6,849	9,947	13,461	(1,322)	12,139							
School District	400012	Peace Garden Special Services	0.029511%	586	2,825	26	-	3,437	740	-	-	2,523	3,263	3,217	(443)	2,774							
School District	400014	Beulah Public School #27	0.090494%	1,796	8,663	81	2,026	12,566	2,271	-	-	3,088	5,359	9,865	(120)	9,745							
School District	400016	St John School District #3	0.071598%	1,419	6,854	64	2,274	10,611	1,796	-	-	1,796	3,592	7,826	20	7,826							
School District	400017	Ellendale Public School District #40	0.040548%	804	3,882	36	50	4,772	1,017	-	-	1,687	2,704	4,420	(271)	4,149							
School District	400018	Rural Cass Special Education Unit	0.020128%	399	1,927	18	-	2,344	505	-	-	1,300	1,805	2,194	(231)	1,963							
School District	400019	Fargo Public Schools	2.219936%	44,032	212,506	1,986	91,790	350,314	55,700	-	-	614	56,314	242,003	15,768	257,771							
School District	400020	Surrey Schools	0.054745%	1,087	5,241	49	-	6,377	1,374	-	-	2,531	3,905	5,965	(479)	5,486							
School District	400021	Jamestown Public School District #1	0.291892%	5,790	27,942	261	6,569	40,562	7,324	-	-	7,924	15,248	31,820	8	31,828							
School District	400023	Warwick Public School	0.065147%	1,292	6,236	58	15,611	23,197	1,635	-	-	-	1,635	7,103	2,590	9,693							
School District	400024	Souris Valley Special Services	0.031597%	626	3,025	28	4,730	8,409	793	-	-	3,340	4,133	3,445	213	3,658							
School District	400025	Rugby Public School District #5	0.056348%	1,118	5,394	50	-	6,562	1,414	-	-	2,779	4,193	6,142	(508)	5,634							
School District	400026	Billings County School District	0.031232%	621	2,990	28	777	4,416	784	-	-	2,908	3,692	3,402	(422)	2,980							
School District	400027	Belcourt School District #7	0.474027%	9,402	45,377	424	-	55,203	11,894	-	-	20,117	32,011	51,676	(3,686)	47,990							
School District	400028	West Fargo Public School #6	1.727260%	34,259	165,344	1,546	103,685	304,834	43,338	-	-	-	43,338	188,292	17,468	205,760							
School District	400029	Minot Public School District #1	1.631204%	32,353	156,149	1,460	41,937	231,899	40,928	-	-	7,829	48,757	177,824	5,217	183,041							
School District	400030	Bellevue Public School #13	0.028939%	575	2,770	26	1,204	4,575	726	-	-	5,160	5,886	3,156	(607)	2,549							
School District	400031	Minto Public School District #20	0.033988%	674	3,254	30	49	4,007	853	-	-	1,171	2,024	3,705	(196)	3,509							
School District	400033	Harvey Public School Dist #38	0.059825%	1,187	5,727	54	607	7,575	1,501	-	-	2,864	4,365	6,520	(448)	6,072							
School District	400034	Oakes Public Schools	0.053744%	1,065	5,145	48	1,633	7,891	1,348	-	-	5,030	6,378	5,860	(693)	5,167							
School District	400035	Larimore Public School District #44	0.045877%	909	4,392	41	-	5,342	1,151	-	-	4,581	5,732	5,003	(832)	4,171							
School District	400036	Hazen Public School District #3	0.052651%	1,045	5,040	47	4,138	10,270	1,321	-	-	6,032	7,353	5,739	(168)	5,571							
School District	400038	Park River Area School District	0.055126%	1,092	5,277	49	1,424	7,842	1,383	-	-	245	1,628	6,010	181	6,191							
School District	400039	Hillsboro Public School	0.054492%	1,081	5,216	49	1,157	7,503	1,367	-	-	466	1,833	5,939	110	6,049							
School District	400040	Lisbon Public School	0.068932%	1,367	6,599	62	4,684	12,712	1,730	-	-	-	1,730	7,517	793	8,310							
School District	400042	Northern Cass School District # 97	0.057421%	1,139	5,497	51	5,832	12,519	1,441	-	-	1,940	3,381	6,261	813	7,074							
School District	400043	Mandaree Public School #36	0.086377%	1,713	8,269	77	28,723	38,782	2,167	-	-	811	2,978	9,417	5,307	14,724							
School District	400044	Thompson Public School	0.028435%	564	2,722	25	926	4,237	713	-	-	3,429	4,142	3,101	(499)	2,602							
School District	400045	Northern Plains Special Ed Unit	0.011554%	230	1,106	10	-	1,346	290	-	-	1,783	2,073	1,258	(336)	922							
School District	400046	Bowman County School District #1	0.070796%	1,406	6,777	63	2,006	10,252	1,776	-	-	218	1,994	7,716	320	8,036							
School District	400047	Apple Creek Elementary School	0.003211%	65	307	3	196	571	81	-	-	11	92	349	43	392							
School District	400048	Burke Central School	0.014882%	295	1,425	13	891	2,624	373	-	-	2,327	2,700	1,622	(300)	1,322							
School District	400049	Washburn Public School	0.038335%	762	3,670	34	463	4,929	962	-	-	1,438	2,400	4,178	(159)	4,019							
School District	400050	Enderlin Area School District #24	0.052070%	1,034	4,984	47	2,791	8,856	1,306	-	-	1,842	3,148	5,675	98	5,773							
School District	400051	Midkota School	0.026833%	533	2,569	24	5,298	8,424	673	-	-	34	707	2,924	889	3,813							
School District	400052	Velva Public School	0.036919%	732	3,534	33	1,275	5,574	926	-	-	1,908	2,834	4,024	(70)	3,954							
School District	400053	Sheneye Valley Special Education Unit	0.050956%	1,010	4,878	46	263	6,197	1,279	-	-	908	2,187	5,557	(121)	5,436							
School District	400054	Center Stanton Public School	0.024805%	492	2,374	22	718	3,606	622	-	-	906	1,528	2,704	(20)	2,684							
School District	400055	Burleigh County Special Education Unit	0.005514%	109	528	5	411	1,053	138	-	-	6	144	602	74	676							
School District	400056	New Rockford Sheneye Public School	0.037614%	746	3,601	34	5,394	9,775	944	-	-	-	944	4,101	910	5,011							
School District	400057	James River Multidistrict Special Education Unit	0.031258%	619	2,992	28	225	3,864	784	-	-	6,562	7,346	3,410	(1,010)	2,400							
School District	400058	Newburg United Public School	0.022282%	443	2,133	20	1,153	3,749	559	-	-	708	1,267	2,427	55	2,482							
School District	400059	Napoleon Public School District #2	0.019989%	397	1,913	18	227	2,555	502	-	-	4,582	5,084	2,179	(756)	1,423							
School District	400060	Yellowstone School District # 14	0.015793%	313	1,512	14	1,726	3,565	396	-	-	2,806	3,202	1,725	(122)	1,603							
School District	400061	Cavaller Public Schools	0.045781%	909	4,382	41	6,241	11,573	1,149	-	-	2,344	3,493	4,990	572	5,562							
School District	400062	Richland School District # 44	0.036927%	732	3,535	33	1,064	5,364	927	-	-	377	1,304	4,026	138	4,164							
School District	400063	Fort Totten School District # 30	0.032406%	642	3,102	29	-	3,773	813	-	-	6,034	6,847	3,534	(1,007)	2,527							
School District	400064	Bismarck Public Schools	2.369261%	46,993	226,800	2,120	75,252	351,165	59,446	-	-	-	59,446	258,284	12,713	270,997							
School District	400065	Solen Public School Dist #3	0.047871%	947	4,583	43	4,585	10,158	1,201	-	-	-	1,201	5,219	775	5,994							
School District	400068	Lakota Public School District # 66	0.024508%	485	2,346	22	94	2,947	615	-	-	3,195	3,810	2,674	(526)	2,148							
School District	400069	Stanley Community Public School District # 2	0.124640%	2,472	11,931	112	1,924	16,439	3,127	-	-	1,484	4,611	13,587	176	13,763							
School District	400070	Mandan Public School District #1	0.675465%	13,397	64,660	604	9,439	88,100	16,948	-	-	16,289	33,237	73,635	(1,456)	72,179							
School District	400072	Killdeer Public School #16	0.093265%	1,850	8,928	83	21,200	32,061	2,340	-	-	-	2,340	10,166	3,620	13,786							
School District	400073	Glenburn School District	0.037251%	739	3,566	33	1,526	5,864	935	-	-	4,821	5,756	4,062	(490)	3,572							
School District	400074	New Public School #8	0.071665%	1,422	6,860	64	6,680	15,026	1,798	-	-	2,733	4,531	7,813	841	8,654							
School District	400075	Williston Public School #1	0.723841%	14,359	69,290	648	46,890	131,187	18,162	-	-	8,194	26,356	78,907	5,953	84,860							
School District	400076	Valley City Public School	0.099010%	1,964	9,478	89	-	11,531	2,484	-	-	1,686	4,170	10,793	(288)	10,505							
School District	400077	Dickinson Public Schools	0.682849%	13,543	65,366	611	95,450	174,970	17,133	-	-	1,694	18,827	74,443	16,323	90,766							
School District	400078	Drayton Public School #19	0.029686%	589	2,842	27	4,080	7,538	745	-	-	-	745	3,236	716	3,952							
School District	400079	Mohall Lansford Sherwood School	0.034131%	675	3,267	31	211	4,184	856	-	-	1,128	1,984	3,722	(138)	3,584							
School District	400080	Westhope Public School #17	0.021331%	423	2,042	19	-	2,484	535	-	-	2,550	3,085	2,326	(445)	1,881							
School District	400081	Kindred Public School District #2	0.046108%	915	4,414	41	5,444	10,814	1,157	-	-	-	1,157	5,025	986	6,011							
School District	400082	Grafton Public School District #3	0.124900%	2,478	11,956	112	-	14,546	3,134	-	-	14,877	18,011	13,617	(2,742)	10,875							
School District	400083	Wilton Public School District	0.035107%	697	3,361	31	5,682	9,771	881	-	-	32	913	3,									

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
School District	400084	Sheyenne Valley Career And Tech Center	0.011988%	238	1,148	11	1,081	2,478	301	-	-	14	315	1,307	186	1,493
School District	400085	White Shield School Dist #85	0.099466%	1,974	9,521	89	2,264	13,848	2,496	-	-	5,240	7,736	10,844	(642)	10,202
School District	400086	Tgu School District #60	0.166255%	3,295	15,915	149	1,679	21,038	4,171	-	-	3,409	7,580	18,128	(374)	17,754
School District	400087	Turtle Lake Mercer School District #72	0.033809%	672	3,236	30	3,499	7,437	848	-	-	3,736	4,584	3,684	67	3,751
School District	400088	Lamoure School District #8	0.040496%	803	3,877	36	3,024	7,740	1,016	-	-	2,013	3,029	4,415	264	4,679
School District	400089	Divide County School Dist #1	0.069285%	1,375	6,632	62	4,914	12,983	1,738	-	-	109	1,847	7,552	854	8,406
School District	400090	Mott/Regent School Dist #1	0.044775%	888	4,286	40	2,941	8,155	1,123	-	-	397	1,520	4,881	401	5,282
School District	400091	United Public School District # 7	0.089066%	1,767	8,526	80	1,116	10,489	2,235	-	-	6,037	8,272	9,709	(1,124)	8,585
School District	400092	Kulm Public School District #7	0.027080%	538	2,592	24	3,434	679	-	-	-	3,052	3,731	2,951	(442)	2,509
School District	400093	Midway Public School District #128	0.048451%	962	4,638	43	3,160	8,803	1,216	-	-	1,688	2,904	5,283	233	5,516
School District	400094	Dunseith School District #1	0.156713%	3,107	15,002	140	3,577	21,826	3,932	-	-	446	4,378	17,084	542	17,626
School District	400095	Carrington School District #49	0.049453%	982	4,734	44	4,225	9,985	1,241	-	-	8	1,249	5,389	761	6,150
School District	400096	Glen Ullin Public School #48	0.027795%	552	2,661	25	643	3,881	697	-	-	267	964	3,029	52	3,081
School District	400099	Manvel Public School	0.028203%	560	2,700	25	5,275	8,560	708	-	-	93	801	3,075	868	3,943
School District	400100	Maple Valley School District	0.028159%	558	2,696	25	550	3,829	707	-	-	490	1,197	3,069	10	3,079
School District	400101	North Border School District # 100	0.058342%	1,157	5,585	52	1,068	7,862	1,464	-	-	2,205	3,669	6,360	(167)	6,193
School District	400102	Mckenzie City Public School #1	0.257902%	5,116	24,688	231	25,416	55,451	6,471	-	-	-	6,471	28,113	4,740	32,853
School District	400103	Devils Lake Public School	0.268230%	5,319	25,677	240	482	31,718	6,730	-	-	9,773	16,503	29,243	(1,771)	27,472
School District	400104	MT Pleasant School Dist #4	0.037297%	739	3,570	33	1,172	5,514	936	-	-	101	1,037	4,066	172	4,238
School District	400105	Central Cass Public School District #7	0.100729%	1,999	9,642	90	4,317	10,009	2,527	-	-	141	2,668	10,979	750	11,729
School District	400106	Millnor Public School District #2	0.037720%	749	3,611	34	771	5,165	946	-	-	147	1,407	4,109	30	4,139
School District	400107	Mapleton Public School	0.008917%	177	854	8	200	1,239	224	-	-	769	993	970	(106)	864
School District	400108	Linton Public School District #36	0.042841%	851	4,101	38	169	5,159	1,075	-	-	2,261	3,336	4,669	(340)	4,329
School District	400109	Tioga Public School District #15	0.065092%	1,290	6,231	58	424	8,003	1,633	-	-	3,063	4,696	7,095	(410)	6,685
School District	400114	Zeeland Public Schools	0.008940%	177	856	8	1,126	2,167	224	-	-	12	236	976	180	1,156
School District	400117	Garrison Public School District #51	0.057166%	1,134	5,472	51	2,011	8,668	1,434	-	-	540	1,974	6,233	301	6,534
School District	400118	Kenmare Public School District #28	0.040765%	809	3,902	36	-	4,747	1,023	-	-	4,133	5,156	4,446	(771)	3,675
School District	400119	Lewis & Clark Public Schools	0.059276%	1,177	5,674	53	13,402	20,306	1,487	-	-	-	1,487	6,640	2,319	8,779
School District	400120	Sw Special Education Unit	0.007064%	141	676	6	221	1,044	177	-	-	1,405	1,582	769	(218)	551
School District	400121	North Valley Career & Technology Center	0.018249%	362	1,747	16	558	2,683	458	-	-	54	512	1,989	79	2,068
School District	400122	Dakota Prairie Public School	0.062963%	1,248	6,027	56	6,187	13,513	1,580	-	-	607	2,187	6,866	894	7,760
School District	400123	Beach Public School District #3	0.070503%	1,398	6,749	63	3,293	11,503	1,769	-	-	4,412	6,181	7,688	(275)	7,413
School District	400124	Rollette Public School	0.027437%	544	2,626	25	1,998	5,193	688	-	-	1,048	1,736	2,991	187	3,178
School District	400125	Drake Public School District	0.025514%	508	2,442	23	2,953	5,926	640	-	-	179	819	2,780	530	3,310
School District	400137	New Salem Almont School District #49	0.052418%	1,040	5,018	47	3,309	9,414	1,315	-	-	204	1,519	5,715	507	6,222
School District	400138	Max Public School	0.029350%	583	2,810	26	127	3,546	736	-	-	1,789	2,525	3,200	(320)	2,880
School District	400139	East Central Special Education Unit	0.045232%	897	4,330	40	1,521	6,788	1,135	-	-	389	1,524	4,931	176	5,107
School District	400140	North Sargent School District #3	0.033457%	662	3,203	30	22	3,917	839	-	-	1,900	2,739	3,647	(305)	3,342
School District	400141	Walpeton Public School District 37	0.122684%	2,434	11,744	110	316	14,604	3,078	-	-	7,635	10,713	13,374	(1,258)	12,116
School District	400142	Medina Public School District #3	0.023055%	457	2,207	21	1,649	4,334	578	-	-	83	661	2,512	294	2,806
School District	400143	Pingree-Buchanan School District	0.020288%	404	1,942	18	4,152	6,516	509	-	-	6,401	6,910	2,210	(544)	1,666
School District	400144	West River Student Services	0.014834%	294	1,420	13	2,881	4,608	372	-	-	993	1,365	1,617	284	1,901
School District	400145	Leeds Public School District 6	0.020483%	406	1,961	18	3,034	5,419	514	-	-	-	514	2,231	536	2,767
School District	400147	Sawyer Public School	0.014031%	277	1,343	13	119	1,752	352	-	-	1,582	1,934	1,531	(246)	1,285
School District	400148	Wilmar Multidistrict Special Education Unit	0.063549%	1,261	6,083	57	2,382	9,783	1,594	-	-	8,467	10,061	6,927	(926)	6,001
School District	400149	Great Northwest Education Cooperative	0.011708%	233	1,121	10	26	1,390	294	-	-	2,424	2,718	1,276	(429)	847
School District	400150	Anamosue Public School District #14	0.016503%	325	1,580	15	910	2,830	414	-	-	236	650	1,800	129	1,929
School District	400151	South Prairie School District #70	0.062827%	1,246	6,014	56	2,705	10,021	1,576	-	-	216	1,792	6,848	392	7,240
School District	400152	South East Education Cooperative	0.059950%	1,187	5,739	54	11,496	18,476	1,504	-	-	-	1,504	6,538	1,916	8,454
School District	400153	South Heart Public School District #9	0.037294%	739	3,570	33	6,562	10,904	936	-	-	115	1,051	4,067	1,058	5,125
Political Subdivision	500002	Cass County Water Resource District	0.022148%	440	2,120	20	90	2,270	556	-	-	299	855	2,413	(35)	2,378
Political Subdivision	500003	Walsh County Water Resource District	0.004801%	94	460	4	237	795	120	-	-	-	120	525	43	568
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007228%	142	692	6	3,155	3,995	181	-	-	-	181	789	583	1,372
Political Subdivision	500006	Jones River Soil Conservation District	0.005298%	107	507	5	87	705	133	-	-	9	142	578	12	590
Political Subdivision	500007	Burlleigh County Soil Conservation District	0.019026%	376	1,821	17	2,087	4,301	477	-	-	190	667	2,073	358	2,431
Political Subdivision	500008	Trall County Water Resource District	0.005162%	103	494	5	249	851	130	-	-	76	206	563	41	604
Political Subdivision	500009	Grafton Park District	0.016131%	322	1,544	14	4,570	6,450	405	-	-	3,006	3,411	1,757	166	1,923
Political Subdivision	500010	Cass County Soil Conservation District	0.017248%	342	1,651	15	-	2,008	433	-	-	1,344	1,777	1,882	(227)	1,655
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014060%	279	1,346	13	-	1,638	353	-	-	504	857	1,532	(100)	1,432
Political Subdivision	500016	Greater Ramsey Water District	0.032932%	654	3,152	29	2,622	6,457	826	-	-	1,165	1,991	3,592	201	3,793
Political Subdivision	500017	Carnegie Regional Library	0.007162%	142	686	6	1,060	1,894	180	-	-	-	180	779	174	953
Political Subdivision	500018	Griggs County Public Library	0.003723%	74	356	3	559	992	93	-	-	944	1,037	408	(49)	359
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045190%	895	4,326	40	949	6,210	1,134	-	-	1,709	2,843	4,928	(189)	4,739

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

Schedule of OPEB Amounts by Employer*

(Concluded)

		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
Political Subdivision	500023	Walsh County Housing Authority	0.002672%	53	256	2		311	67	-	-	68	135	292	(12)	280
Political Subdivision	500024	Williams County Soil Conservation District	0.014635%	290	1,401	13	5,368	7,072	367	-	-	12	379	1,597	931	2,528
Political Subdivision	500025	Bowman City Park Board	0.008190%	161	784	7	2,002	2,954	205	-	-	2,131	2,336	895	36	931
Political Subdivision	500028	Williston Housing Authority	0.025759%	511	2,466	23	2,215	5,215	646	-	-	1,185	1,831	2,808	245	3,053
Political Subdivision	500030	Minot Rural Fire Department	0.014630%	290	1,400	13	404	2,107	367	-	-	20	387	1,597	66	1,663
Political Subdivision	500031	Central Plains Water District	0.021174%	421	2,027	19	2,301	4,768	531	-	-	27	558	2,308	402	2,710
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005500%	109	526	5	163	803	138	-	-	7	145	603	25	628
Political Subdivision	500038	Jameson Regional Airport	0.019178%	380	1,836	17	3,542	5,775	481	-	-	19	500	2,091	566	2,657
Political Subdivision	500040	Fargo Park District	0.332687%	6,597	31,847	298	22,845	61,587	8,347	-	-	2,331	10,678	36,269	3,517	39,786
Political Subdivision	500041	Bismarck Rural Fire Protection	0.059169%	1,174	5,664	53	3,081	9,972	1,485	-	-	600	2,085	6,452	359	6,811
Political Subdivision	500045	Dunseith Community Nursing Home	0.088404%	1,753	8,463	79	3,025	13,320	2,218	-	-	1,142	3,360	9,638	351	9,989
Political Subdivision	500047	Mercer County Soil Conservation District	0.007416%	147	710	7	2,604	3,468	186	-	-	-	186	806	499	1,305
Political Subdivision	500049	West Fargo Park District	0.108552%	2,154	10,391	97	4,009	16,651	2,724	-	-	375	3,099	11,835	629	12,464
Political Subdivision	500053	Stutsman County Housing Authority	0.014484%	286	1,386	13	1,408	3,093	363	-	-	296	659	1,579	169	1,748
Political Subdivision	500054	Grand Forks County Water Resource District	0.004465%	88	427	4	699	1,218	112	-	-	46	158	487	127	614
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011660%	233	1,116	10	1,540	2,899	293	-	-	37	330	1,269	284	1,553
Political Subdivision	500056	Cavalier County Job Development Authority	0.004382%	89	419	4	34	546	110	-	-	31	141	478	2	480
Political Subdivision	500057	Barnes County Soil Conservation District	0.007140%	142	683	6	364	1,195	179	-	-	-	179	778	76	854
Political Subdivision	500059	Trail Rural Water District	0.000000%	-	-	-	1,108	-	-	-	-	6,347	6,347	-	(812)	(812)
Political Subdivision	500061	Ward County Water Resource District	0.003171%	63	304	3	-	370	80	-	-	46	126	345	(8)	337
Political Subdivision	500063	Southwest Water Authority	0.249282%	4,944	23,863	223	-	29,030	6,255	-	-	12,881	19,136	27,176	(2,187)	24,989
Political Subdivision	500068	Burleigh County Council On Aging	0.063746%	1,264	6,102	57	1,215	8,638	1,599	-	-	295	1,894	6,950	146	7,096
Political Subdivision	500072	Watford City Park District	0.055661%	1,105	5,328	50	6,741	13,224	1,397	-	-	-	1,397	6,065	1,294	7,359
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009617%	190	921	9	147	1,267	241	-	-	-	241	1,048	25	1,073
Political Subdivision	500081	Ramsey County Housing Authority	0.020801%	413	1,991	19	253	2,676	522	-	-	931	1,453	2,266	(133)	2,133
Political Subdivision	500082	Grand Forks Public Library	0.079101%	1,570	7,572	71	13,624	22,837	1,985	-	-	318	2,303	8,621	2,122	10,743
Political Subdivision	500084	Rollette County Soil Conservation District	0.003108%	60	298	3	106	467	78	-	-	118	196	337	(6)	331
Political Subdivision	500085	Jameson Parks And Recreation District	0.059066%	1,173	5,654	53	15,009	21,889	1,482	-	-	410	1,892	6,438	2,654	9,092
Political Subdivision	500091	Ramsey County Water Resource District	0.002571%	58	284	3	50	395	75	-	-	28	103	325	5	330
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029252%	581	2,800	26	-	3,407	734	-	-	917	1,651	3,189	(170)	3,019
Political Subdivision	500108	North Dakota Firefighters Association	0.015546%	308	1,488	14	2,780	4,590	390	-	-	-	390	1,694	511	2,205
Political Subdivision	500109	James River Valley Library System	0.029114%	577	2,787	26	530	3,920	730	-	-	-	730	3,173	95	3,268
Political Subdivision	500110	Grand Forks Park District	0.174355%	3,458	16,690	156	10,058	30,362	4,375	-	-	-	4,375	19,009	1,808	20,817
Political Subdivision	500111	McIntosh County Housing Authority	0.003268%	66	313	3	-	382	82	-	-	162	244	356	(29)	327
School District	500113	Lometree Special Education Unit	0.008025%	159	768	7	43	977	201	-	-	146	347	874	(17)	857
School District	500114	Roughrider Education Services Program (RESP)	0.002542%	52	243	2	-	297	64	-	-	230	294	277	(39)	238
Political Subdivision	500116	Western Area Water Supply Authority	0.088452%	1,755	8,467	79	4,813	15,114	2,219	-	-	3,615	5,834	9,642	109	9,751
Political Subdivision	500118	Crosby Park District	0.006669%	132	638	6	2,427	3,203	167	-	-	1,812	1,979	725	107	832
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012414%	247	1,188	11	1,666	3,112	311	-	-	1,323	1,634	1,951	10	1,361
Political Subdivision	500121	Devils Lake Park Board	0.031235%	621	2,990	28	-	3,639	784	-	-	2,510	3,294	3,404	(434)	2,970
Political Subdivision	500122	North Central Soil Conservation District	0.009198%	183	880	8	1,654	2,725	231	-	-	-	231	1,002	279	1,281
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	-	-	-	1,196	1,196	-	-	-	4,118	4,118	-	(438)	(438)
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	-	-	-	1,099	1,099	-	-	-	1,271	1,271	-	2	2
Political Subdivision	500125	Wahpeton Park Board	0.045306%	898	4,337	41	-	5,276	1,137	-	-	4,613	5,750	4,940	(903)	4,037
Political Subdivision	500126	City Of Bottineau Park Board	0.011843%	235	1,134	11	6,651	8,031	297	-	-	335	632	1,291	1,202	2,493
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	1,192	1,192	-	-	-	-	-	-	224	224
City	200043	City of Dickinson	0.513175%	10,179	49,124	459	294,257	354,019	12,876	-	-	-	12,876	55,943	47,298	103,241
City	200092	City of Minot	0.211582%	4,198	20,254	189	117,472	142,113	5,309	-	-	-	5,309	23,064	18,882	41,946
City	200123	City of Grenora	0.012582%	248	1,197	11	7,376	8,832	314	-	-	-	314	1,362	1,186	2,548
County	300041	Sargent County	0.070927%	1,406	6,790	63	39,869	48,128	1,780	-	-	-	1,780	7,734	6,409	14,143
School District	400154	Sargent Central Public School District #6	0.025731%	511	2,463	23	15,550	18,547	646	-	-	-	646	2,805	2,500	5,305
School District	400155	Fairmount Public School	0.009576%	190	917	9	5,758	6,874	240	-	-	-	240	1,043	925	1,968
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	-	-	-	557	557	-	-	-	-	-	-	89	89
Political Subdivision	500128	Logan County Soil Conservation District	0.005185%	104	496	5	2,930	3,535	130	-	-	-	130	565	471	1,036
Political Subdivision	500129	Park District - City of New Rockford	0.004517%	90	432	4	2,746	3,272	113	-	-	-	113	492	441	933
Political Subdivision	500131	Minot Park District	0.043185%	856	4,134	39	23,657	28,686	1,084	-	-	-	1,084	4,708	3,803	8,511
Political Subdivision	500132	Valley City Park District	0.027441%	544	2,627	25	15,127	18,323	689	-	-	-	689	2,991	2,432	5,423
City	200007	City of Beulah	0.003508%	70	336	3	1,822	2,231	88	-	-	-	88	382	293	675
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	-	-	-	4,454	4,454	-	-	-	-	-	-	1,015	1,015
Total			99.999996%	\$ 1,983,450	\$ 9,572,610	\$ 89,475	\$ 3,002,961	\$ 14,648,496	\$ 2,509,061	\$ -	\$ -	\$ 3,108,705	\$ 5,617,766	\$ 10,901,382	\$ (24,213)	\$ 10,877,169

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020. 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	2026 and															
			Share	Total Deferred	2020	2021	2022	2023	2024	2025	Thereafter								
State of ND	010100	Governor's Office	0.103581%	\$	7,110	\$	943	\$	943	\$	1,718	\$	1,576	\$	702	\$	956	\$	272
State of ND	010800	Secretary Of State	0.139171%		7,693		1,057		1,057		2,097		1,906		772		632		172
State	011000	Office Of Management & Budget	0.253252%		4,098		161		161		2,055		1,707		(400)		223		191
State	011200	Information Technology Dept	2.045528%		102,139		14,973		14,973		30,267		27,461		10,348		3,365		752
State	011700	State Auditor's Office	0.312945%		4,111		395		395		2,735		2,305		(428)		(1,093)		(198)
State	011800	Central Services	0.112819%		2,628		265		265		1,108		954		36		(26)		26
State of ND	012000	State Treasurer's Office	0.039690%		2,773		343		343		640		586		297		444		120
State	012500	Attorney General's Office	1.355186%		113,211		18,708		18,708		28,840		26,981		14,960		4,514		500
State of ND	012700	Tax Department	0.574784%		12,122		1,585		1,585		5,882		5,094		229		(1,843)		(410)
State of ND	013000	Facility Management	0.145296%		(9,563)		(1,716)		(1,716)		(630)		(829)		(2,073)		(2,162)		(437)
State of ND	014000	Office Of Administrative Hearings	0.037756%		1,886		287		287		569		518		207		20		(2)
State	016000	Legislative Council	0.245572%		12,076		1,866		1,866		3,702		3,365		1,362		(28)		(57)
State of ND	018000	ND Supreme Court	2.366129%		196,723		31,761		31,761		49,453		46,206		25,278		10,495		1,769
State of ND	018800	Commission On Legal Counsel For Indigents	0.202124%		1,625		(19)		(19)		1,492		1,215		(373)		(581)		(90)
State	019000	Retirement & Investment Office	0.141245%		8,336		1,246		1,246		2,302		2,108		942		409		83
State	019200	ND Public Employees Retirement System	0.153294%		(9,431)		(1,976)		(1,976)		(830)		(1,041)		(2,178)		(1,274)		(156)
State of ND	020100	Public Instruction	0.411047%		1,700		317		317		3,390		2,827		(834)		(3,451)		(866)
State	020200	Education Standards & Practice	0.044349%		7,763		1,242		1,242		1,574		1,513		1,100		894		198
State	021500	ND University System Office	0.086256%		11,636		1,989		1,989		2,634		2,515		1,853		612		44
State of ND	022300	ND Youth Correctional Center	0.315793%		42,587		7,271		7,271		9,632		9,199		6,366		2,534		314
State of ND	022400	Juvenile Services - DOCR	0.159099%		13,681		2,143		2,143		3,271		3,064		1,807		1,044		209
State	022600	Land Department	0.134758%		(15,963)		(3,026)		(3,026)		(2,018)		(2,203)		(3,331)		(2,063)		(296)
State	022700	Bismarck State College	0.417441%		46,751		7,604		7,604		10,725		10,153		6,428		3,569		668
State	022800	Lake Region State College	0.173329%		26,371		4,137		4,137		5,433		5,196		3,658		3,112		698
State	022900	Williston State College	0.105265%		7,324		1,378		1,378		2,165		2,020		1,100		(497)		(220)
State	023000	University Of North Dakota	3.397596%		161,496		24,307		24,307		49,711		45,049		14,987		2,542		593
State	023500	North Dakota State University	2.793807%		110,053		16,278		16,278		37,167		33,334		9,003		(1,615)		(392)
State	023800	ND St College Of Science	0.478349%		29,090		4,395		4,395		7,971		7,315		3,000		1,617		397
State	023900	Dickinson State University	0.239010%		27,889		4,650		4,650		6,438		6,110		4,011		1,764		266
State	024000	Mayville State University	0.272455%		23,967		3,886		3,886		5,923		5,549		3,170		1,336		217
State	024100	Minot State University	0.462873%		29,587		4,546		4,546		8,007		7,372		3,088		1,632		396
State	024200	Valley City State University	0.161573%		11,895		1,919		1,919		3,127		2,906		1,434		503		87
State of ND	025000	ND State Library	0.109099%		8,079		1,401		1,401		2,216		2,067		1,131		(52)		(85)
State of ND	025200	SCHOOL FOR THE DEAF	0.111758%		5,701		848		848		1,684		1,531		589		171		30
State of ND	025300	School For The Blind	0.055295%		(1,263)		(253)		(253)		160		84		(396)		(500)		(105)
State	026100	ND Board Of Nursing	0.056399%		3,261		552		552		973		896		432		(92)		(52)
State of ND	027000	Career & Technical Education	0.142620%		10,166		1,571		1,571		2,637		2,442		1,259		574		112
State of ND	030100	ND Department Of Health	1.721209%		82,237		12,214		12,214		25,083		22,721		8,114		1,585		306
State of ND	031000	Life Skills & Transition Center	1.071297%		37,424		5,302		5,302		13,312		11,842		2,221		(556)		1
State of ND	031200	North Dakota State Hospital	1.538025%		81,521		13,005		13,005		24,504		22,394		8,698		142		(227)
State of ND	031300	ND Veterans Home	0.412656%		10,609		1,197		1,197		4,282		3,716		357		(178)		38
State of ND	031600	Indian Affairs Commission	0.020250%		2,326		457		457		608		581		385		(104)		(58)
State of ND	032100	Veterans Affairs Department	0.035116%		3,886		608		608		870		822		485		398		95
State of ND	032500	Department Of Human Services	6.347043%		541,062		84,693		84,693		132,149		123,441		68,804		39,228		8,054
State of ND	036000	Protection & Advocacy Project	0.160252%		5,647		533		533		1,731		1,511		268		797		274
State	038000	Job Service North Dakota	0.753263%		26,110		3,505		3,505		9,137		8,104		2,116		(219)		(38)
State	040100	Insurance Department	0.223317%		6,806		1,315		1,315		2,985		2,678		809		(1,741)		(555)
State of ND	040500	Industrial Commission	0.592967%		10,193		1,005		1,005		5,438		4,625		(393)		(1,305)		(182)
State of ND	040600	ND Department Of Labor	0.081243%		6,264		840		840		1,447		1,336		733		849		219
State of ND	040800	Public Service Commission	0.248260%		(7,808)		(1,376)		(1,376)		480		140		(1,730)		(3,174)		(772)
State of ND	041200	Aeronautics Commission	0.042639%		6,647		989		989		1,308		1,250		901		974		236
State of ND	041300	Department Of Financial Institutions	0.185150%		1,052		(126)		(126)		1,258		1,004		(567)		(387)		(4)
State of ND	041400	ND Securities Department	0.053236%		1,013		107		107		505		432		41		(143)		(36)
State	042600	State Board Of Law Examiners	0.030232%		(3,138)		(671)		(671)		(444)		(486)		(524)		(295)		(47)
State	042700	ND State Board Of Cosmetology	0.007358%		1,359		219		219		274		264		201		149		33
State	042800	ND State Plumbing Board	0.034876%		2,727		426		426		687		639		355		163		31
State	047100	Bank Of North Dakota	1.013680%		70,279		10,342		10,342		17,921		16,530		8,769		5,257		1,118
State	047200	Public Finance Authority	0.015203%		976		150		150		263		242		116		49		6
State	047300	Housing Finance Agency	0.235151%		14,235		2,136		2,136		3,894		3,572		1,765		633		99
State	047500	Mill & Elevator Association	0.785778%		155,232		26,823		26,823		32,698		31,620		23,854		11,655		1,759
State	048500	Workforce Safety & Insurance	1.426439%		75,469		11,061		11,061		21,726		19,769		8,393		2,905		554
State of ND	050200	Field Services Division	0.637403%		32,800		4,608		4,608		9,374		8,499		3,272		1,936		503
State of ND	050400	Highway Patrol	1.095327%		67,431		10,764		10,764		18,954		17,451		8,039		1,404		55
State of ND	051700	Department Of Corrections Transitional Services	0.173978%		3,695		251		251		1,552		1,313		(146)		308		16

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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

			Proportionate	Schedule of Deferred Outflows/(Inflows)								2025 and
Employer Type	Employer ID	Employer	Share	Total Deferred	2020	2021	2022	2023	2024	2025	Thereafter	
State of ND	051800	James River Correctional Ctr	0.712882%	51,179	7,667	7,667	12,997	12,019	6,248	3,765	816	
State of ND	051900	State Penitentiary	0.910969%	35,537	4,716	4,716	11,527	10,278	2,743	1,162	395	
State	052000	Rough Rider Industries	0.117444%	7,981	1,238	1,238	2,116	1,955	924	425	85	
State of ND	053000	Department Of Corrections And Rehabilitation	0.599780%	25,768	3,986	3,986	8,471	7,648	2,850	(824)	(349)	
State of ND	054000	Adjutant General ND National Guard	0.987635%	15,066	948	948	8,333	6,978	(888)	(1,238)	(15)	
State of ND	060100	Department Of Commerce	0.325932%	(14,063)	(3,840)	(3,840)	(1,403)	(1,850)	(4,474)	631	713	
State of ND	060200	Dept Of Agriculture	0.352407%	27,334	3,974	3,974	6,609	6,125	3,179	2,781	692	
State of ND	060700	Milk Marketing Board	0.011447%	(3,149)	(514)	(514)	(429)	(444)	(539)	(579)	(130)	
State of ND	060800	ND Oilseed Council	0.002923%	401	68	68	89	85	62	26	3	
State	061100	ND Soybean Council	0.036551%	2,633	285	285	558	508	208	608	181	
State of ND	061400	ND Corn Utilization Council	0.011612%	(3,451)	(553)	(553)	(466)	(482)	(574)	(670)	(153)	
State of ND	061600	State Seed Department	0.131180%	12,274	2,112	2,112	3,093	2,913	1,789	289	(34)	
State	062400	Beef Commission	0.016523%	1,701	276	276	399	377	238	117	18	
State of ND	062500	ND Wheat Commission	0.039604%	2,828	441	441	737	683	355	148	23	
State of ND	062600	ND Barley Council	0.011829%	987	153	153	242	226	129	71	13	
State	066500	State Fair Association	0.097653%	8,735	1,319	1,319	2,049	1,915	1,101	839	193	
State of ND	067000	Racing Commission	0.011443%	465	69	69	154	139	45	(6)	(5)	
State of ND	070100	Historical Society	0.327785%	(3,857)	(1,083)	(1,083)	1,368	918	(1,658)	(1,955)	(364)	
State of ND	070900	ND Council On The Arts	0.027242%	909	99	99	303	265	44	70	29	
State of ND	072000	Game & Fish Department	0.946991%	77,568	12,150	12,150	19,231	17,931	10,090	5,063	953	
State of ND	075000	Parks & Recreation Department	0.320086%	19,676	2,878	2,878	5,271	4,832	2,157	1,337	323	
State of ND	077000	Water Commission	0.524075%	25,310	4,144	4,144	8,062	7,343	2,707	(777)	(313)	
State	080100	Department Of Transportation	5.121100%	162,900	24,225	24,225	62,515	55,489	11,187	(11,735)	(3,006)	
State	090000	ND State Board Of Accountancy	0.008746%	(9,566)	(1,543)	(1,543)	(1,477)	(1,489)	(1,561)	(1,595)	(358)	
State	090100	Board Of Medical Examiners	0.029147%	4,849	855	855	1,073	1,033	730	273	30	
State	090200	Board Of Pharmacy	0.022503%	2,861	472	472	640	609	425	208	35	
State	090600	Real Estate Commission	0.015602%	6,407	1,041	1,041	1,158	1,137	973	869	188	
State	090900	Electrical Board	0.149044%	13,769	2,082	2,082	3,196	2,992	1,757	1,354	306	
State	099501	ND System Information Technology Services	0.173275%	4,852	370	370	1,665	1,428	27	714	278	
District Health Unit	100002	McIntosh District Health Unit	0.007621%	2,137	360	360	417	407	344	213	36	
District Health Unit	100003	Wells County Dist Health Unit	0.020137%	1,810	295	295	446	418	299	62	(5)	
District Health Unit	100004	Central Valley Health Unit	0.099416%	4,677	581	581	1,324	1,187	497	399	108	
District Health Unit	100005	Dickey County Health District	0.015482%	(83)	(15)	(15)	100	79	(46)	(147)	(39)	
District Health Unit	100006	Emmons County Public Health	0.016158%	1,242	194	194	315	295	159	70	15	
District Health Unit	100007	Rolette County Public Health	0.040529%	4,527	726	726	1,029	973	650	358	65	
District Health Unit	100008	Towner County Public Health Unit	0.008857%	1,469	238	238	304	292	234	140	23	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.013657%	1,539	250	250	352	333	220	112	22	
District Health Unit	100010	First District Health Unit	0.212544%	16,366	2,508	2,508	4,097	3,805	2,092	1,134	222	
District Health Unit	100011	Lake Region District Health Unit	0.078886%	10,495	1,734	1,734	2,324	2,216	1,551	805	131	
District Health Unit	100012	Garrison Diversion Conservancy District	0.174660%	23,390	3,606	3,606	4,912	4,672	3,257	2,726	611	
District Health Unit	100013	Upper Missouri Health Unit	0.101861%	13,517	2,304	2,304	3,066	2,926	2,082	757	78	
District Health Unit	100014	Kidder County District Health Unit	0.005616%	1,509	270	270	312	304	251	92	10	
District Health Unit	100015	Southwestern District Health Unit	0.118917%	10,697	1,749	1,749	2,638	2,475	1,492	528	66	
District Health Unit	100017	City-County Health District	0.058100%	9,666	1,704	1,704	2,138	2,058	1,515	506	41	
District Health Unit	100018	Sargent County District Health Unit	0.013186%	2,931	506	506	605	587	483	217	27	
District Health Unit	100019	Trail District Health Unit	0.015664%	1,578	253	253	370	350	223	112	17	
District Health Unit	100021	Cavalier County Health Dist	0.011233%	1,178	189	189	273	259	167	88	13	
District Health Unit	100022	Walsh County Health District	0.027534%	4,803	864	864	1,070	1,032	743	219	11	
District Health Unit	100023	Custer Health Unit	0.126021%	9,723	1,519	1,519	2,461	2,289	1,251	577	107	
Political Subdivision	100024	Southeast Water Users District	0.045438%	2,061	154	154	494	431	402	359	67	
City	200002	City Of McVie	0.009688%	390	65	65	138	124	24	(23)	(3)	
City	200003	City Of Drayton	0.019620%	(1,300)	(231)	(231)	(84)	(111)	(280)	(298)	(65)	
City	200004	City Of Fessenden	0.004173%	493	81	81	112	106	71	38	4	
City	200005	City Of Westhope	0.014729%	871	135	135	245	227	105	21	3	
City	200006	City Of Belfield	0.028132%	(6,231)	(1,190)	(1,190)	(980)	(1,018)	(1,237)	(561)	(55)	
City	200008	City Of Rolla	0.032609%	2,865	621	621	865	820	492	(398)	(156)	
City	200009	City Of New Town	0.105816%	22,806	3,882	3,882	4,673	4,528	3,527	1,980	334	
City	200010	City Of Cavalier	0.050803%	3,559	649	649	1,029	959	473	(135)	(65)	
City	200011	City Of Harvey	0.051274%	5,069	845	845	1,228	1,158	715	251	27	
City	200012	City Of Napoleon	0.014652%	6,384	1,188	1,188	1,298	1,278	1,060	351	21	
City	200014	City Of Grand Forks	2.092612%	208,949	30,560	30,560	46,206	43,335	28,827	24,080	5,381	
City	200015	City Of Killdeer	0.075771%	2,199	285	285	852	748	155	(103)	(23)	
City	200016	City Of Ellendale	0.039456%	3,200	484	484	779	725	445	239	44	
City	200017	City Of Wishek	0.020005%	1,184	189	189	339	312	148	13	(6)	

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2026 and Thereafter
				Total Deferred	2020	2021	2022	2023	2024	2025	
City	200018	City Of Granville	0.005563%	3,299	559	559	601	593	512	394	81
City	200019	City Of Linton	0.020634%	671	54	54	208	180	8	125	42
City	200020	City Of Finley	0.006909%	(253)	(74)	(74)	(23)	(32)	(71)	11	10
City	200021	City Of Wilton	0.012954%	1,241	199	199	296	278	158	92	19
City	200022	City Of Ray	0.015503%	(344)	(111)	(111)	5	(16)	(145)	12	22
City	200025	City Of Medora	0.024154%	2,018	295	295	476	442	213	233	64
City	200026	City Of Velva	0.015445%	3,587	454	454	570	548	399	906	256
City	200027	City Of Mandan	0.238270%	64,952	10,370	10,370	12,151	11,824	9,909	8,505	1,823
City	200028	City Of Thompson	0.015894%	1,424	222	222	340	319	197	104	20
City	200029	City Of Williston	1.740422%	307,760	51,580	51,580	64,593	62,205	46,771	26,463	4,568
City	200030	City Of Bowman	0.077749%	9,806	1,589	1,589	2,170	2,061	1,406	836	155
City	200031	City Of Triega	0.094043%	19,720	3,259	3,259	3,962	3,833	2,960	2,044	403
City	200033	City Of Rhame	0.004606%	296	61	61	96	89	62	(50)	(23)
City	200035	City Of Fargo	3.074660%	439,461	72,806	72,806	95,795	91,576	66,625	34,334	5,519
City	200036	City Of Jamestown	0.454410%	30,094	4,368	4,368	7,766	7,142	3,386	2,462	602
City	200037	City Of Beach	0.023872%	5,838	837	837	1,015	983	781	1,104	281
City	200038	City Of Glenburn	0.005603%	503	80	80	122	115	69	34	3
City	200040	City Of Kulm	0.006928%	966	178	178	230	220	113	39	8
City	200041	City Of Harwood	0.012679%	690	91	91	186	168	81	62	11
City	200045	City Of Mapleton	0.012527%	913	74	74	167	150	64	294	90
City	200046	City Of Wahpeton	0.209269%	25,679	4,426	4,426	5,991	5,704	3,790	1,232	110
City	200047	City Of Bottineau	0.043687%	27,725	5,078	5,078	5,404	5,344	4,976	1,746	99
City	200049	City Of Elgin	0.006167%	773	124	124	170	162	110	72	11
City	200050	City Of Rugby	0.055244%	6,266	1,127	1,127	1,540	1,464	894	131	(17)
City	200051	City Of New Salem	0.013660%	2,594	408	408	510	491	387	323	67
City	200052	City Of Walhalla	0.022150%	886	182	182	347	317	138	(211)	(69)
City	200053	City Of Gwinner	0.014085%	1,383	209	209	315	295	176	147	32
City	200054	City Of Kenmare	0.018765%	(2,363)	(538)	(538)	(397)	(423)	(548)	20	61
City	200055	City Of Watford City	0.339620%	44,062	7,020	7,020	9,560	9,094	6,430	4,137	801
City	200057	City Of Cooperstown	0.016306%	1,443	229	229	351	328	197	93	16
City	200058	City Of New England	0.008678%	354	48	48	113	101	28	15	1
City	200059	City Of Carrington	0.045770%	(4,033)	(590)	(590)	(248)	(311)	(795)	(1,213)	(286)
City	200060	City Of Mott	0.010913%	1,009	142	142	224	209	135	125	32
City	200061	City Of Larimore	0.015867%	5,283	858	858	977	955	800	685	150
City	200062	City Of Sherwood	0.003634%	693	118	118	145	140	108	58	6
City	200063	City Of Lamoure	0.010239%	(2,502)	(455)	(455)	(378)	(392)	(478)	(298)	(46)
City	200064	City Of Michigan	0.005040%	495	79	79	117	112	70	32	6
City	200065	City Of Park River	0.040146%	2,528	394	394	694	639	310	86	11
City	200067	City Of Hatton	0.007331%	1,573	284	284	339	329	245	87	5
City	200069	City Of Northwood	0.019296%	(764)	(161)	(161)	(17)	(43)	(210)	(150)	(22)
City	200070	City Of Powers Lake	0.009714%	(1,700)	(309)	(309)	(237)	(250)	(298)	(247)	(50)
City	200072	City Of Towner	0.009178%	3,019	547	547	615	603	481	205	21
City	200073	City Of Pembina	0.007304%	(6)	(17)	(17)	38	28	(34)	(9)	5
City	200075	City Of Underwood	0.008117%	1,024	157	157	218	207	139	118	28
City	200076	City Of New Leipzig	0.003662%	1,043	169	169	197	192	161	130	25
City	200077	City Of Stanley	0.076689%	14,563	2,586	2,586	3,160	3,055	2,258	833	85
City	200080	City Of Crosby	0.012658%	(1,358)	(240)	(240)	(145)	(162)	(271)	(251)	(49)
City	200083	City Of Grafton	0.142633%	13,981	2,311	2,311	3,378	3,182	1,972	733	94
City	200084	City Of Emerado	0.007190%	858	135	135	189	179	118	86	16
City	200085	City Of Lincoln	0.052847%	10,546	1,609	1,609	2,004	1,932	1,513	1,525	354
City	200086	City Of Minto	0.007271%	539	63	63	117	107	46	110	33
City	200087	City Of Ashley	0.010184%	377	79	79	156	142	58	(102)	(35)
City	200088	City Of Neche	0.003895%	415	67	67	96	91	57	27	10
City	200089	City Of Surrey	0.019509%	(9,736)	(1,638)	(1,638)	(1,492)	(1,519)	(1,700)	(1,455)	(294)
City	200090	City Of Hankinson	0.018994%	1,647	272	272	414	388	216	77	8
City	200091	City Of New Rockford	0.019390%	2,105	340	340	484	458	298	155	30
City	200094	City Of West Fargo	0.954142%	223,645	37,274	37,274	44,408	43,099	35,286	22,293	4,011
City	200097	City Of Devils Lake	0.191758%	37,263	6,326	6,326	7,760	7,497	5,830	3,043	481
City	200098	City Of Oakes	0.050709%	2,512	418	418	797	727	238	(64)	(22)
City	200100	City Of Mohall	0.018495%	4,226	682	682	821	795	641	504	101
City	200101	City Of Lidgerwood	0.006655%	705	111	111	161	152	96	61	13
City	200102	City Of McClusky	0.003169%	219	35	35	59	55	28	9	(2)
City	200103	City Of Burlington	0.024570%	787	160	160	344	310	110	(223)	(74)
City	200104	City Of Lisbon	0.042019%	4,053	633	633	947	890	588	306	56

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

			Schedule of Deferred Outflows/(Inflows)										2026 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2020	2021	2022	2023	2024	2025	Thereafter		
City	200110	City Of Halliday	0.010074%	274	44	44	119	106	24	(49)	(14)		
City	200111	City Of Maddock	0.008114%	(1,682)	(273)	(273)	(212)	(223)	(287)	(336)	(78)		
City	200114	City of Regent	0.003611%	(697)	(131)	(131)	(104)	(109)	(148)	(67)	(7)		
City	200115	City of Lakota	0.015633%	(410)	(39)	(39)	78	56	(85)	(299)	(82)		
City	200117	City of Alexander	0.012210%	3,975	767	767	858	841	687	83	(28)		
City	200118	City of Berthold	0.008871%	1,226	201	201	268	255	184	98	19		
City	200119	City of Carson	0.006846%	754	120	120	171	164	107	61	11		
City	200120	City of Dodge	0.003821%	719	125	125	153	147	112	48	9		
County	300001	Adams County	0.096508%	(78)	93	93	815	682	(144)	(1,267)	(350)		
County	300002	Barnes County	0.359014%	29,258	4,774	4,774	7,458	6,966	3,909	1,234	143		
County	300003	Benson County	0.172525%	8,504	1,189	1,189	2,479	2,242	874	430	101		
County	300004	Billings County	0.258170%	27,329	4,553	4,553	6,483	6,129	4,034	1,425	152		
County	300005	Bottineau County	0.284716%	20,307	3,228	3,228	5,357	4,967	2,566	844	117		
County	300006	Bowman County	0.158154%	12,047	1,798	1,798	2,981	2,764	1,440	1,026	240		
County	300007	Burke County	0.149487%	16,522	2,454	2,454	3,572	3,367	2,107	2,066	502		
County	300008	Burleigh County	1.554622%	187,739	31,013	31,013	42,637	40,504	26,608	13,615	2,349		
County	300009	Cass County	2.261283%	244,088	39,380	39,380	56,287	53,185	34,620	18,076	3,160		
County	300010	Cavalier County	0.186570%	17,337	2,718	2,718	4,113	3,857	2,315	1,346	270		
County	300011	Dickey County	0.163907%	16,550	2,789	2,789	4,015	3,790	2,328	762	77		
County	300012	Divide County	0.215920%	8,977	1,175	1,175	2,789	2,493	569	570	206		
County	300013	Dunn County	0.480563%	63,657	10,244	10,244	13,837	13,178	9,170	5,846	1,138		
County	300014	Eddy County	0.073376%	930	184	184	733	632	12	(636)	(179)		
County	300015	Emmons County	0.132752%	13,761	2,109	2,109	3,102	2,920	1,872	1,357	292		
County	300016	Foster County	0.088626%	(2,991)	(413)	(413)	250	128	(754)	(1,440)	(349)		
County	300018	Grand Forks County	1.361321%	96,358	15,481	15,481	25,659	23,792	11,246	3,987	712		
County	300019	Grant County	0.095173%	2,231	166	166	877	747	(38)	214	99		
County	300020	Griggs County	0.069143%	(1,295)	(333)	(333)	184	90	(508)	(352)	(43)		
County	300021	Hettinger County	0.111823%	14,125	2,133	2,133	2,969	2,817	1,877	1,773	423		
County	300023	Lamoure County	0.153005%	9,057	1,513	1,513	2,657	2,447	1,191	(152)	(112)		
County	300024	Logan County	0.070144%	6,172	936	936	1,460	1,364	794	561	121		
County	300025	Mchenry County	0.129401%	14,151	2,454	2,454	3,422	3,244	2,013	534	30		
County	300026	McIntosh County	0.090873%	2,455	314	314	994	869	127	(133)	(30)		
County	300027	McKenzie County	1.037095%	32,115	2,761	2,761	10,515	9,092	2,212	3,613	1,161		
County	300028	McLean County	0.448291%	30,055	4,748	4,748	8,100	7,485	3,763	1,080	131		
County	300029	Mercer County	0.317487%	23,410	4,094	4,094	6,468	6,032	3,133	(179)	(232)		
County	300030	Morton County	0.662707%	36,533	5,145	5,145	10,100	9,191	3,976	2,397	579		
County	300031	Mountrail County	0.582781%	43,727	6,815	6,815	11,173	10,373	5,740	2,418	393		
County	300032	Nelson County	0.144121%	15,293	2,447	2,447	3,524	3,327	2,159	1,174	215		
County	300033	Oliver County	0.075713%	10,264	1,723	1,723	2,289	2,185	1,526	713	105		
County	300034	Pembina County	0.259987%	19,064	3,101	3,101	5,045	4,688	2,442	630	57		
County	300035	Pierce County	0.193038%	6,285	990	990	2,433	2,168	487	(613)	(170)		
County	300036	Ramsey County	0.316567%	23,832	3,698	3,699	6,065	5,631	3,221	1,316	202		
County	300037	Ransom County	0.145639%	15,220	2,510	2,510	3,599	3,399	2,163	908	131		
County	300038	Renville County	0.120630%	9,806	1,484	1,484	2,386	2,220	1,247	812	173		
County	300039	Richland County	0.539628%	57,197	9,480	9,480	13,514	12,774	8,382	3,183	384		
County	300040	Rollette County	0.270400%	24,174	3,824	3,824	5,846	5,475	3,218	1,674	313		
County	300042	Sheridan County	0.063465%	10,213	1,682	1,682	2,156	2,069	1,531	927	166		
County	300044	Slope County	0.051791%	2,797	438	438	825	754	335	17	(10)		
County	300045	Stark County	0.660701%	52,044	8,272	8,272	13,212	12,305	6,595	2,874	514		
County	300046	Steele County	0.087073%	6,546	1,134	1,134	1,785	1,665	932	(31)	(73)		
County	300047	Stutsman County	0.589949%	51,034	8,182	8,182	12,593	11,783	6,849	2,960	485		
County	300048	Towner County	0.116099%	17,011	2,701	2,701	3,569	3,409	2,458	1,798	375		
County	300049	Trail County	0.300435%	40,181	6,417	6,417	8,664	8,252	5,862	3,826	743		
County	300050	Walsh County	0.317354%	33,544	5,394	5,394	7,767	7,331	4,607	2,565	486		
County	300051	Ward County	1.213440%	68,380	11,194	11,194	20,267	18,602	7,761	(259)	(379)		
County	300052	Wells County	0.196085%	48,348	7,896	7,896	9,362	9,093	7,341	5,612	1,148		
County	300053	Williams County	1.467805%	222,336	36,404	36,404	47,379	45,365	31,353	21,135	4,296		
School District	400002	McClusky Public Schools	0.017409%	4,036	682	682	812	788	641	373	58		
School District	400003	Lake Region Special Education Unit	0.046418%	(792)	(204)	(204)	143	80	(300)	(266)	(41)		
School District	400004	Lidgerwood Public School	0.037333%	7,129	1,178	1,178	1,457	1,406	1,083	697	130		
School District	400006	Halliday Public School	0.015710%	7,506	1,293	1,293	1,410	1,389	1,237	758	126		
School District	400007	Oliver-Mercer Special Education Unit	0.034206%	4,279	773	773	1,029	982	658	87	(23)		
School District	400008	Underwood School District #8	0.033713%	5,633	981	981	1,233	1,187	930	302	19		
School District	400010	New Town Public School District	0.167470%	15,212	2,750	2,750	4,002	3,772	2,528	(302)	(288)		

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2026 and Thereafter
				Total Deferred	2020	2021	2022	2023	2024	2025	
School District	400011	Bottineau Public School	0.123482%	4,432	477	477	1,400	1,231	402	344	101
School District	400012	Peace Garden Special Services	0.029511%	174	(13)	(13)	208	167	(72)	(90)	(13)
School District	400014	Beulah Public School #27	0.090494%	7,207	1,199	1,199	1,875	1,751	1,001	186	(4)
School District	400016	St John School District #3	0.071598%	7,019	1,063	1,063	1,599	1,500	922	714	158
School District	400017	Ellendale Public School District #40	0.040548%	2,068	320	320	623	567	244	5	(11)
School District	400018	Rural Cass Special Education Unit	0.020128%	539	62	62	213	185	50	(24)	(9)
School District	400019	Fargo Public Schools	2.219936%	294,000	48,113	48,113	64,712	61,666	43,051	24,076	4,269
School District	400020	Surrey Schools	0.054745%	2,472	319	319	728	653	257	158	38
School District	400021	Jamestown Public School District #1	0.291892%	25,314	4,261	4,261	6,443	6,043	3,434	827	45
School District	400023	Warwick Public School	0.065147%	21,562	3,539	3,539	4,026	3,937	3,359	2,625	537
School District	400024	Souris Valley Special Services	0.031597%	4,276	673	673	910	866	428	570	156
School District	400025	Rugby Public School District #5	0.056348%	2,369	313	313	734	657	206	115	31
School District	400026	Billings County School District	0.031232%	724	33	33	267	223	(44)	151	61
School District	400027	Belcourt School District #7	0.474027%	23,192	3,221	3,221	6,765	6,115	2,728	971	171
School District	400028	West Fargo Public School #6	1.727260%	261,496	42,635	42,635	55,549	53,180	38,610	24,286	4,601
School District	400029	Minot Public School District #1	1.631204%	183,142	28,984	28,984	41,181	38,943	26,292	15,784	2,974
School District	400030	Belfield Public School #13	0.028939%	(1,311)	(185)	(185)	31	(9)	(244)	(568)	(151)
School District	400031	Minto Public School District #20	0.033988%	1,983	299	299	553	507	209	97	19
School District	400033	Harvey Public School Dist #38	0.059825%	3,210	424	424	871	789	303	307	92
School District	400034	Oakes Public Schools	0.053744%	1,513	90	90	492	418	(11)	319	115
School District	400035	Larimore Public School District #44	0.045877%	(390)	(164)	(164)	179	117	(263)	(100)	5
School District	400036	Hazen Public School District #3	0.052651%	2,917	599	599	993	921	403	(445)	(153)
School District	400038	Park River Area School District	0.055126%	6,214	984	984	1,396	1,323	859	557	111
School District	400039	Hillsboro Public School	0.054492%	5,670	904	904	1,311	1,237	754	462	98
School District	400040	Lisbon Public School	0.068932%	10,982	1,797	1,797	2,313	2,218	1,630	1,030	197
School District	400042	Northern Cass School District # 97	0.057421%	9,138	1,650	1,650	2,079	2,000	1,431	332	(4)
School District	400043	Mandaree Public School #36	0.086377%	35,804	6,566	6,566	7,211	7,093	6,310	1,993	65
School District	400044	Thompson Public School	0.028435%	95	(85)	(85)	128	89	(150)	134	64
School District	400045	Northern Plains Special Ed Unit	0.011554%	(727)	(168)	(168)	(81)	(97)	(127)	(76)	(10)
School District	400046	Bowman County School District #1	0.070796%	8,258	1,352	1,352	1,881	1,784	1,219	579	91
School District	400047	Apple Creek Elementary School	0.003211%	479	90	90	114	109	53	20	3
School District	400048	Burke Central School	0.014882%	(76)	(83)	(83)	28	8	(106)	110	50
School District	400049	Washburn Public School	0.038335%	2,529	400	400	686	634	344	62	3
School District	400050	Enderlin Area School District #24	0.052070%	5,708	857	857	1,246	1,175	749	669	155
School District	400051	Midkota School	0.026833%	7,717	1,280	1,280	1,481	1,444	1,219	851	162
School District	400052	Velva Public School	0.036919%	2,740	468	468	744	693	391	2	(26)
School District	400053	Shenandoah Valley Special Education Unit	0.050956%	4,010	621	621	1,002	933	485	284	64
School District	400054	Center Stanton Public School	0.024805%	2,078	341	341	527	493	308	68	-
School District	400055	Burleigh County Special Education Unit	0.005514%	909	154	154	196	190	144	62	9
School District	400056	New Rockford Shenyenne Public School	0.037614%	8,831	1,458	1,458	1,739	1,688	1,362	944	182
School District	400057	James River Multidistrict Special Education Unit	0.031258%	(3,482)	(555)	(555)	(321)	(364)	(657)	(842)	(188)
School District	400058	Newburg United Public School	0.022282%	2,482	380	380	546	516	325	273	62
School District	400059	Napoleon Public School District #2	0.019989%	(2,529)	(465)	(465)	(315)	(343)	(539)	(351)	(51)
School District	400060	Yellowstone School District # 14	0.015793%	363	108	108	226	205	60	(262)	(82)
School District	400061	Cavalier Public Schools	0.045781%	8,080	1,239	1,239	1,581	1,519	1,110	1,127	265
School District	400062	Richland School District # 44	0.036927%	4,060	676	676	952	901	594	233	28
School District	400063	Fort Totten School District # 30	0.032406%	(3,074)	(535)	(535)	(293)	(337)	(557)	(668)	(149)
School District	400064	Bismarck Public Schools	2.369261%	291,719	47,234	47,234	64,949	61,698	41,677	24,374	4,553
School District	400065	Solen Public School Dist #3	0.047871%	8,957	1,472	1,472	1,830	1,765	1,282	936	200
School District	400068	Lakota Public School District # 66	0.024508%	(863)	(169)	(169)	14	(19)	(242)	(237)	(41)
School District	400069	Stanley Community Public School District # 2	0.124640%	11,828	1,992	1,992	2,924	2,753	1,432	617	118
School District	400070	Mandan Public School District #1	0.675465%	54,863	8,386	8,386	13,436	12,509	6,606	4,504	1,036
School District	400072	Killdeer Public School #16	0.093265%	29,721	4,979	4,979	5,676	5,548	4,755	3,193	591
School District	400073	Glenburn School District	0.037251%	108	53	53	331	280	(26)	(454)	(129)
School District	400074	New Public School #8	0.071665%	10,495	1,885	1,885	2,421	2,323	1,648	352	(19)
School District	400075	Williston Public School #1	0.723841%	104,831	16,500	16,500	21,912	20,919	14,955	11,572	2,473
School District	400076	Valley City Public School	0.099010%	7,361	1,155	1,155	1,895	1,759	931	395	71
School District	400077	Dickinson Public Schools	0.682849%	156,143	26,272	26,272	31,378	30,441	24,925	14,432	2,423
School District	400078	Drayton Public School #19	0.029686%	6,785	1,149	1,149	1,370	1,330	1,080	608	99
School District	400079	Mohall Lansford Sherwood School	0.034131%	2,200	359	359	614	568	251	43	6
School District	400080	Westhope Public School #17	0.021331%	(601)	(134)	(134)	25	(4)	(156)	(165)	(33)
School District	400081	Kindred Public School District #2	0.046108%	9,657	1,658	1,658	2,003	1,939	1,508	774	117
School District	400082	Grafton Public School District #3	0.124900%	(3,465)	(922)	(922)	12	(160)	(1,112)	(380)	19
School District	400083	Wilton Public School District	0.035107%	8,858	1,485	1,485	1,747	1,699	1,411	877	154

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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

			Proportionate	Schedule of Deferred Outflows/(Inflows)								2026 and
Employer Type	Employer ID	Employer	Share	Total Deferred	2020	2021	2022	2023	2024	2025	Thereafter	
School District	400084	Sheyenne Valley Career And Tech Center	0.011988%	2,163	361	361	450	434	334	191	32	
School District	400085	White Shield School Dist #85	0.099466%	6,112	807	807	1,551	1,414	636	706	191	
School District	400086	Tgu School District #60	0.166255%	13,458	2,048	2,048	3,291	3,063	1,663	1,102	243	
School District	400087	Turtle Lake Mercer School District #72	0.033809%	2,853	560	560	812	766	455	(208)	(92)	
School District	400088	Lamoure School District #8	0.040496%	4,711	854	854	1,157	1,101	699	70	(24)	
School District	400089	Divide County School Dist #1	0.069285%	11,136	1,864	1,864	2,382	2,286	1,719	883	138	
School District	400090	Mott/Regent School Dist #1	0.044775%	6,635	1,053	1,053	1,388	1,327	944	719	151	
School District	400091	United Public School District # 7	0.089066%	2,217	174	174	840	717	(22)	233	101	
School District	400092	Kulm Public School District #7	0.027080%	(297)	(47)	(47)	155	118	(100)	(302)	(74)	
School District	400093	Midway Public School District #128	0.048451%	5,899	939	939	1,301	1,235	735	603	147	
School District	400094	Dunseith School District #1	0.156713%	17,448	2,825	2,825	3,997	3,782	2,521	1,286	212	
School District	400095	Carrington School District #49	0.049453%	8,736	1,482	1,482	1,851	1,783	1,369	670	99	
School District	400096	Glen Ullin Public School #48	0.027795%	2,917	457	457	665	627	397	258	56	
School District	400099	Manvel Public School	0.028203%	7,759	1,279	1,279	1,490	1,451	1,231	862	167	
School District	400100	Maple Valley School District	0.028159%	2,632	420	420	631	592	324	204	41	
School District	400101	North Border School District # 100	0.058342%	4,193	683	683	1,119	1,039	579	94	(4)	
School District	400102	Mckenzie Cty Public School #1	0.257902%	48,980	8,498	8,498	10,426	10,072	7,731	3,334	421	
School District	400103	Devils Lake Public School	0.268230%	15,215	2,137	2,137	4,143	3,775	1,528	1,183	312	
School District	400104	Mt Pleasant School Dist #4	0.037297%	4,477	715	715	994	943	643	390	77	
School District	400105	Central Cass Public School District #7	0.100726%	13,380	2,218	2,218	2,971	2,833	2,003	985	152	
School District	400106	Milnor Public School District #2	0.037720%	3,758	580	580	862	810	520	337	69	
School District	400107	Mapleton Public School	0.008917%	246	24	24	91	78	(9)	25	13	
School District	400108	Linton Public School District #36	0.042841%	1,823	284	284	605	546	164	(43)	(17)	
School District	400109	Triega Public School District #15	0.065092%	3,307	538	538	1,025	936	331	(42)	(19)	
School District	400114	Zeeland Public Schools	0.008940%	1,931	310	310	377	365	290	231	48	
School District	400117	Garrison Public School District #51	0.057166%	6,694	1,134	1,134	1,561	1,483	972	364	46	
School District	400118	Kenmare Public School District #28	0.040765%	(409)	(177)	(177)	128	72	(241)	(38)	24	
School District	400119	Lewis & Clark Public Schools	0.059276%	18,819	3,183	3,183	3,626	3,545	2,925	1,981	376	
School District	400120	Sw Special Education Unit	0.007064%	(538)	(115)	(115)	(62)	(72)	(154)	(30)	10	
School District	400121	North Valley Career & Technology Center	0.018249%	2,171	345	345	481	456	309	199	36	
School District	400122	Dakota Prairie Public School	0.062963%	11,331	1,811	1,811	2,282	2,196	1,635	1,310	286	
School District	400123	Beach Public School District #3	0.070506%	5,322	752	752	1,279	1,183	528	648	180	
School District	400124	Rollette Public School	0.027437%	3,457	587	587	792	754	566	164	7	
School District	400125	Drake Public School District	0.025514%	5,107	902	902	1,093	1,058	835	294	23	
School District	400137	New Salem Almont School District #49	0.052418%	7,895	1,271	1,271	1,663	1,591	1,180	771	148	
School District	400138	Max Public School	0.029350%	1,021	108	108	327	287	50	101	40	
School District	400139	East Central Special Education Unit	0.045232%	5,264	835	835	1,173	1,111	781	451	78	
School District	400140	North Sargent School District #3	0.033457%	1,178	182	182	433	387	102	(81)	(27)	
School District	400141	Wahpeton Public School District 37	0.122684%	3,891	530	530	1,447	1,279	201	(89)	(7)	
School District	400142	Medina Public School District #3	0.023055%	3,673	630	630	802	771	582	234	24	
School District	400143	Pingree-Buchanan School District	0.020288%	(394)	(248)	(248)	(97)	(125)	(283)	434	173	
School District	400144	West River Student Services	0.014834%	3,243	500	500	611	591	450	478	113	
School District	400145	Leeds Public School District 6	0.020483%	4,905	834	834	988	959	779	439	72	
School District	400147	Sawyer Public School	0.014031%	(182)	(42)	(42)	63	44	(90)	(98)	(17)	
School District	400148	Wilmar Multidistrict Special Education Unit	0.063549%	(278)	-	-	475	388	(118)	(799)	(224)	
School District	400149	Great Northwest Education Cooperative	0.011708%	(1,328)	(258)	(258)	(171)	(187)	(290)	(146)	(18)	
School District	400150	Anamoose Public School District #14	0.016503%	2,180	369	369	493	470	340	126	13	
School District	400151	South Prairie School District #70	0.062827%	8,229	1,307	1,307	1,777	1,691	1,191	800	156	
School District	400152	South East Education Cooperative	0.059950%	16,972	2,789	2,789	3,238	3,155	2,592	2,000	409	
School District	400153	South Heart Public School District #9	0.037294%	9,853	1,601	1,601	1,880	1,829	1,535	1,173	234	
Political Subdivision	500002	Cass County Water Resource District	0.022148%	1,815	288	288	453	423	226	114	23	
Political Subdivision	500003	Walsh County Water Resource District	0.004801%	675	113	113	149	142	98	50	10	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.007226%	3,814	688	688	742	732	670	271	23	
Political Subdivision	500006	James River Soil Conservation District	0.005298%	563	89	89	129	122	78	47	9	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.019026%	3,634	635	635	777	751	603	217	16	
Political Subdivision	500008	Trail County Water Resource District	0.005162%	645	116	116	155	148	84	24	2	
Political Subdivision	500009	Grafton Park District	0.016131%	3,039	401	401	522	500	368	669	178	
Political Subdivision	500010	Cass County Soil Conservation District	0.017248%	231	24	24	153	130	(15)	(67)	(18)	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.014060%	781	105	105	210	191	101	56	13	
Political Subdivision	500016	Greater Ramsey Water District	0.032932%	4,466	681	681	927	882	609	559	127	
Political Subdivision	500017	Carnegie Regional Library	0.007162%	1,714	278	278	332	322	262	200	42	
Political Subdivision	500018	Griggs County Public Library	0.003723%	(45)	5	5	33	28	-	(88)	(28)	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.045190%	3,367	469	469	807	745	435	361	81	
Political Subdivision	500022	Consolidated Waste Ltd	0.011138%	(320)	(49)	(49)	35	19	(84)	(155)	(37)	

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

			Schedule of Deferred Outflows/(Inflows)									2026 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2020	2021	2022	2023	2024	2025	Thereafter	
Political Subdivision	500023	Walsh County Housing Authority	0.002672%	176	27	27	47	43	23	10	(1)	
Political Subdivision	500024	Williams County Soil Conservation District	0.014635%	6,693	1,144	1,144	1,254	1,234	1,110	690	117	
Political Subdivision	500025	Bowman City Park Board	0.008190%	618	155	155	217	205	134	(178)	(70)	
Political Subdivision	500028	Williston Housing Authority	0.025759%	3,384	620	620	813	778	497	66	(10)	
Political Subdivision	500030	Minot Rural Fire Department	0.014630%	1,720	279	279	389	368	250	132	23	
Political Subdivision	500031	Central Plains Water District	0.021174%	4,210	711	711	869	840	664	360	55	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.005500%	658	105	105	146	140	92	56	14	
Political Subdivision	500038	Jamestown Regional Airport	0.019178%	5,275	845	845	989	963	802	687	144	
Political Subdivision	500040	Fargo Park District	0.332687%	50,909	8,364	8,364	10,852	10,395	7,922	4,305	707	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.059169%	7,887	1,221	1,221	1,664	1,582	1,165	857	177	
Political Subdivision	500045	Dunseith Community Nursing Home	0.088404%	9,960	1,639	1,639	2,300	2,179	1,268	774	161	
Political Subdivision	500047	Mercer County Soil Conservation District	0.007416%	3,282	607	607	663	652	542	195	16	
Political Subdivision	500049	West Fargo Park District	0.108552%	13,552	2,211	2,211	3,022	2,873	2,014	1,049	172	
Political Subdivision	500053	Stutsman County Housing Authority	0.014484%	2,434	380	380	488	468	348	302	68	
Political Subdivision	500054	Grand Forks County Water Resource District	0.004465%	1,060	192	192	225	219	176	55	1	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.011660%	2,569	454	454	541	525	430	153	12	
Political Subdivision	500056	Cavalier County Job Development Authority	0.004382%	405	66	66	99	93	55	23	3	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007140%	1,016	180	180	233	224	131	60	8	
Political Subdivision	500059	Traill Rural Water District	0.000000%	(5,239)	(810)	(810)	(810)	(810)	(814)	(958)	(227)	
Political Subdivision	500061	Ward County Water Resource District	0.003171%	244	38	38	62	58	31	13	4	
Political Subdivision	500063	Southwest Water Authority	0.249282%	9,894	1,445	1,445	3,309	2,967	936	(153)	(55)	
Political Subdivision	500068	Burleigh County Council On Aging	0.063746%	6,744	1,075	1,075	1,551	1,464	914	552	113	
Political Subdivision	500072	Watford City Park District	0.055661%	11,827	2,105	2,105	2,521	2,445	1,863	712	76	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.009617%	1,026	165	165	237	224	143	74	18	
Political Subdivision	500081	Ramsey County Housing Authority	0.020801%	1,223	170	170	326	297	119	110	31	
Political Subdivision	500082	Grand Forks Public Library	0.079101%	20,534	3,275	3,275	3,866	3,757	3,121	2,668	572	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003108%	271	39	39	63	58	32	33	7	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.059066%	19,997	3,515	3,515	3,956	3,875	3,433	1,525	178	
Political Subdivision	500091	Ramsey County Water Resource District	0.002971%	292	48	48	71	66	42	14	3	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.029252%	1,756	256	256	475	435	194	111	29	
Political Subdivision	500108	North Dakota Firefighters Association	0.015546%	4,200	738	738	854	832	642	338	58	
Political Subdivision	500109	James River Valley Library System	0.029114%	3,190	519	519	737	697	439	237	42	
Political Subdivision	500110	Grand Forks Park District	0.174355%	25,987	4,348	4,348	5,652	5,413	3,922	1,986	318	
Political Subdivision	500111	McIntosh County Housing Authority	0.003268%	138	19	19	43	39	11	5	2	
School District	500113	Lonetree Special Education Unit	0.008025%	630	100	100	160	151	84	30	5	
School District	500114	Roughrider Education Services Program (RESP)	0.002542%	3	(2)	(2)	17	14	(8)	(13)	(3)	
Political Subdivision	500116	Western Area Water Supply Authority	0.088452%	9,280	1,398	1,398	2,059	1,938	1,153	1,075	259	
Political Subdivision	500118	Crosby Park District	0.006699%	1,224	204	204	254	245	66	186	65	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.012414%	1,478	191	191	284	267	193	280	72	
Political Subdivision	500121	Devils Lake Park Board	0.031235%	345	21	21	255	212	(47)	(99)	(18)	
Political Subdivision	500122	North Central Soil Conservation District	0.009198%	2,494	413	413	482	469	369	286	62	
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	(2,922)	(437)	(437)	(437)	(436)	(435)	(595)	(145)	
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	(172)	4	4	4	4	4	(145)	(47)	
Political Subdivision	500125	Wahpeton Park Board	0.045306%	(474)	(243)	(243)	96	34	(46)	(54)	(18)	
Political Subdivision	500126	City Of Bottineau Park Board	0.011843%	7,399	1,375	1,375	1,463	1,447	1,347	390	2	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	1,192	224	224	224	224	181	100	15	
City	200043	City of Dickinson	0.513175%	341,143	54,775	54,775	58,612	57,908	53,585	50,448	11,040	
City	200092	City of Minot	0.211582%	136,804	21,965	21,965	23,547	23,257	21,474	20,181	4,415	
City	200123	City of Grenora	0.012502%	8,518	1,368	1,368	1,462	1,444	1,339	1,263	274	
County	300041	Sargent County	0.070927%	46,348	7,442	7,442	7,973	7,875	7,278	6,844	1,494	
School District	400154	Sargent Central Public School District #6	0.025731%	17,901	2,875	2,875	3,067	3,032	2,815	2,658	579	
School District	400155	Fairmount Public School	0.009576%	6,634	1,065	1,065	1,136	1,123	1,042	984	219	
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	557	89	89	89	89	89	89	23	
Political Subdivision	500128	Logan County Soil Conservation District	0.005185%	3,405	547	547	585	578	535	503	110	
Political Subdivision	500129	Park District - City of New Rockford	0.004517%	3,159	507	507	541	534	496	469	105	
Political Subdivision	500131	Minot Park District	0.043185%	27,602	4,432	4,432	4,755	4,696	4,332	4,068	887	
Political Subdivision	500132	Valley City Park District	0.027441%	17,634	2,832	2,832	3,037	2,999	2,768	2,600	566	
City	200007	City of Beulah	0.003508%	2,143	344	344	370	366	336	315	68	
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	4,454	1,015	1,015	1,015	1,015	394	-	-	
Total			99.999996%	\$ 9,030,730	\$ 1,432,829	\$ 1,432,830	\$ 2,180,519	\$ 2,043,348	\$ 1,198,414	\$ 625,360	\$ 117,430	

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020. 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 7.3881	2018 7.2973	2019 7.2213	2017 7.3881	2018 7.2973	2019 7.2213	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	2020	2021	2022	2023	2024	2025	2026 and Thereafter		
State of ND	010100	Governor's Office	\$ 15	\$ (154)	\$ 227	\$ -	\$ (9,078)	\$ 4,809	\$ (2,354)	\$ (566)	\$ (566)	\$ (566)	\$ (566)	\$ (567)	\$ 320	\$ 157		
State of ND	010800	Secretary Of State	(506)	(420)	(641)	-	(6,675)	1,141	(5,022)	(971)	(971)	(971)	(971)	(933)	(222)	17		
State	011000	Office Of Management & Budget	(294)	(2,963)	3,476	-	(19,455)	(6,486)	(19,041)	(3,529)	(3,529)	(3,529)	(3,529)	(3,503)	(1,331)	(91)		
State	011200	Information Technology Dept	(1,418)	(28,319)	25,577	-	(28,288)	(75,274)	(84,750)	(14,831)	(14,831)	(14,831)	(14,831)	(14,713)	(9,190)	(1,523)		
State	011700	State Auditor's Office	1,151	596	1,199	-	(14,169)	(18,972)	(24,482)	(4,165)	(4,165)	(4,165)	(4,165)	(4,262)	(3,014)	(546)		
State	011800	Central Services	(383)	(196)	239	-	(6,163)	(3,530)	(7,679)	(1,379)	(1,379)	(1,379)	(1,379)	(1,346)	(718)	(99)		
State of ND	012000	State Treasurer's Office	(514)	(210)	(87)	-	(3,609)	2,669	(853)	(235)	(235)	(235)	(235)	(189)	200	76		
State	012500	Attorney General's Office	7,339	(9,382)	465	-	27,817	(33,371)	(10,606)	(1,038)	(1,038)	(1,038)	(1,038)	(1,643)	(3,804)	(1,007)		
State of ND	012700	Tax Department	305	(2,005)	856	-	(13,135)	(35,197)	(40,393)	(6,790)	(6,790)	(6,790)	(6,790)	(6,813)	(5,371)	(1,049)		
State of ND	013000	Facility Management	252	74	1,440	-	(8,477)	(21,044)	(22,838)	(3,833)	(3,833)	(3,833)	(3,833)	(3,853)	(3,054)	(599)		
State of ND	014000	Office Of Administrative Hearings	(97)	(142)	(136)	-	(284)	(1,252)	(1,564)	(263)	(263)	(263)	(263)	(256)	(212)	(44)		
State	016000	Legislative Council	(751)	(2,017)	(192)	-	1,244	(10,666)	(10,360)	(1,712)	(1,712)	(1,712)	(1,712)	(1,647)	(1,535)	(330)		
State of ND	018000	ND Supreme Court	11,996	(3,586)	1,038	-	376	(29,186)	(19,456)	(2,714)	(2,714)	(2,714)	(2,714)	(3,710)	(4,028)	(862)		
State of ND	018800	Commission On Legal Counsel For Indigents	(1,349)	322	1,639	-	(10,283)	(11,866)	(16,842)	(2,964)	(2,964)	(2,964)	(2,964)	(2,849)	(1,822)	(315)		
State	019000	Retirement & Investment Office	(312)	(682)	(228)	-	(2,582)	(2,107)	(4,568)	(812)	(812)	(812)	(812)	(788)	(458)	(74)		
State	019200	ND Public Employees Retirement System	(1,838)	(495)	2,515	-	(17,663)	(13,152)	(23,437)	(4,210)	(4,210)	(4,210)	(4,210)	(4,056)	(2,215)	(326)		
State of ND	020100	Public Instruction	2,362	(1,562)	1,316	-	1,404	(44,429)	(35,855)	(5,672)	(5,672)	(5,672)	(5,672)	(5,870)	(5,974)	(1,323)		
State	020200	Education Standards & Practice	497	(122)	(115)	-	(857)	4,905	3,712	596	596	596	596	557	622	149		
State	021500	ND University System Office	(792)	(710)	257	-	8,578	(1,982)	3,755	732	732	732	732	796	83	(52)		
State of ND	022300	ND Youth Correctional Center	2,107	(1,917)	74	-	20,512	(1,252)	13,736	2,670	2,670	2,670	2,670	2,497	596	(37)		
State of ND	022400	Juvenile Services - DOCR	(162)	(804)	(1,152)	-	(748)	2,446	(107)	(56)	(56)	(56)	(56)	(42)	118	41		
State	022600	Land Department	(73)	(932)	4,836	-	(20,787)	(19,303)	(28,274)	(4,989)	(4,989)	(4,989)	(4,989)	(4,982)	(2,890)	(446)		
State	022700	Bismarck State College	2,512	(3,751)	(3,580)	-	5,544	10,336	8,613	1,522	1,522	1,522	1,522	1,314	1,007	204		
State	022800	Lake Region State College	954	1,073	(933)	-	(6,924)	17,433	10,535	1,612	1,612	1,612	1,612	1,534	2,048	505		
State	022900	Williston State College	454	(698)	1,150	-	10,276	(12,197)	(2,294)	(156)	(156)	(156)	(156)	(190)	(1,143)	(337)		
State	023000	University Of North Dakota	17,407	(4,621)	12,912	-	(91,378)	(116,883)	(148,923)	(25,197)	(25,197)	(25,197)	(25,197)	(26,638)	(18,312)	(3,185)		
State	023500	North Dakota State University	9,628	(9,277)	5,108	-	(63,114)	(119,291)	(145,203)	(24,429)	(24,429)	(24,429)	(24,429)	(25,225)	(18,763)	(3,499)		
State	023800	ND St College Of Science	3,411	(1,485)	(2,504)	-	(16,325)	(1,803)	(14,614)	(2,575)	(2,575)	(2,575)	(2,575)	(2,860)	(1,319)	(135)		
State	023900	Dickinson State University	1,051	(721)	267	-	8,320	(372)	6,052	1,168	1,168	1,168	1,168	1,083	297	-		
State	024000	Mayville State University	1,036	(353)	(2,411)	-	1,489	(335)	(926)	(84)	(84)	(84)	(84)	(168)	(336)	(86)		
State	024100	Minot State University	4,695	119	829	-	(16,943)	(4,637)	(12,703)	(2,198)	(2,198)	(2,198)	(2,198)	(2,583)	(1,209)	(119)		
State	024200	Valley City State University	1,322	(516)	98	-	(815)	(3,215)	(2,867)	(435)	(435)	(435)	(435)	(545)	(489)	(93)		
State of ND	025000	ND State Library	223	(778)	504	-	6,035	(7,283)	(1,890)	(189)	(189)	(189)	(189)	(206)	(722)	(206)		
State of ND	025200	SCHOOL FOR THE DEAF	(40)	168	28	-	(2,836)	(2,985)	(4,509)	(780)	(780)	(780)	(780)	(780)	(515)	(94)		
State of ND	025300	School For The Blind	146	77	1,273	-	(2,589)	(6,584)	(6,314)	(1,059)	(1,059)	(1,059)	(1,059)	(1,073)	(839)	(166)		
State	026100	ND Board Of Nursing	(165)	(634)	119	-	2,636	(3,888)	(1,892)	(270)	(270)	(270)	(270)	(259)	(438)	(115)		
State of ND	027000	Career & Technical Education	(189)	(676)	(421)	-	(1,184)	(1,208)	(2,864)	(507)	(507)	(507)	(507)	(488)	(301)	(47)		
State of ND	030100	ND Department Of Health	1,332	(11,576)	10,692	-	(30,622)	(63,134)	(75,020)	(12,865)	(12,865)	(12,865)	(12,865)	(12,973)	(8,979)	(1,608)		
State	031000	Life Skills and Transition Center	7,219	254	1,011	-	(43,357)	(39,840)	(60,453)	(10,307)	(10,307)	(10,307)	(10,307)	(10,904)	(7,131)	(1,190)		
State of ND	031200	North Dakota State Hospital	8,924	(25,001)	18,293	-	11,348	(81,424)	(59,000)	(9,405)	(9,405)	(9,405)	(9,405)	(10,145)	(9,298)	(1,937)		
State of ND	031300	ND Veterans Home	(1,371)	(478)	1,925	-	(19,427)	(15,660)	(27,095)	(4,816)	(4,816)	(4,816)	(4,816)	(4,699)	(2,711)	(421)		
State of ND	031600	Indian Affairs Commission	295	(151)	576	-	3,769	(3,275)	476	162	162	162	162	137	(228)	(81)		
State of ND	032100	Veterans Affairs Department	503	(118)	(90)	-	(1,472)	1,868	677	96	96	96	96	55	182	56		
State of ND	032500	Department Of Human Services	14,150	(95,213)	71,880	-	(8,311)	(39,482)	(38,833)	(7,786)	(7,786)	(7,786)	(7,786)	(8,956)	271	996		
State of ND	036000	Protection & Advocacy Project	(1,245)	(283)	(880)	-	(14,743)	3,958	(8,994)	(1,802)	(1,802)	(1,802)	(1,802)	(1,695)	(187)	96		
State	038000	Job Service North Dakota	(4,331)	(6,100)	(190)	-	(15,146)	(28,497)	(42,711)	(7,470)	(7,470)	(7,470)	(7,470)	(7,113)	(4,842)	(876)		
State	040100	Insurance Department	(180)	(4,038)	2,831	-	16,473	(28,967)	(13,598)	(1,939)	(1,939)	(1,939)	(1,939)	(1,927)	(3,112)	(803)		
State of ND	040500	Industrial Commission	273	1,703	3,183	-	(30,056)	(30,533)	(43,984)	(7,635)	(7,635)	(7,635)	(7,635)	(7,658)	(4,945)	(841)		
State of ND	040600	ND Department Of Labor	(1,038)	(1,646)	(2,566)	-	(4,112)	6,790	(1,159)	(344)	(344)	(344)	(344)	(262)	350	129		
State of ND	040800	Public Service Commission	(2,651)	(4,500)	3,185	-	5,164	(37,308)	(30,490)	(4,993)	(4,993)	(4,993)	(4,993)	(4,772)	(4,698)	(1,048)		
State of ND	041200	Aeronautics Commission	(93)	413	(677)	-	(3,882)	6,858	2,752	368	368	368	368	379	712	189		
State of ND	041300	Department Of Financial Institutions	125	(1,697)	2,880	-	(12,009)	(9,831)	(15,864)	(2,824)	(2,824)	(2,824)	(2,824)	(2,835)	(1,523)	(210)		
State of ND	041400	ND Securities Department	(742)	(511)	349	-	(550)	(3,412)	(3,852)	(669)	(669)	(669)	(669)	(611)	(470)	(95)		
State	042600	State Board Of Law Examiners	(2,655)	(2,872)	(2,934)	-	31	312	(5,900)	(1,111)	(1,111)	(1,111)	(1,111)	(894)	(481)	(81)		
State	042700	ND State Board Of Cosmetology	(18)	(23)	(134)	-	78	903	688	112	112	112	112	111	104	25		
State	042800	ND State Plumbing Board	(86)	(128)	(89)	-	(37)	(248)	(459)	(82)	(82)	(82)	(82)	(72)	(51)	(8)		
State	047100	Bank Of North Dakota	(9,350)	(10,760)	10,600	-	(12,027)	(10,882)	(22,336)	(4,428)	(4,428)	(4,428)	(4,428)	(3,650)	(965)	(9)		
State	047200	Public Finance Authority	(38)	(161)	(39)	-	(40)	(245)	(413)	(72)	(72)	(72)	(72)	(70)	(44)	(11)		
State	047300	Housing Finance Agency	(2,106)	(2,308)	(671)	-	271	(4,573)	(7,248)	(1,290)	(1,290)	(1,290)	(1,290)	(1,116)	(810)	(162)		
State	047500	Mill & Elevator Association	13,885	13,134	25,548	-	56,091	3,400	83,440	15,374	15,374	15,374	15,374	14,227	6,832	885		
State	048500	Workforce Safety & Insurance	(7,680)	(8,610)	(508)	-	(20,837)	(33,060)	(54,857)	(9,723)	(9,723)	(9,723)	(9,723)	(9,083)	(5,850)	(1,032)		
State of ND	050200	Field Services Division	(1,706)	749	(1,937)	-	(26,421)	(4,779)	(25,435)	(4,679)	(4,679)	(4,679)	(4,679)	(4,537)	(1,976)	(206)		
State of ND	050400	Highway Patrol	2,247	(1,898)	150	-	62	(38,042)	(32,642)	(5,195)	(5,195)	(5,195)	(5,195)	(5,380)	(5,319)	(1,163)		
State of ND	051700	Department Of Corrections Transitional Services	(57)	322	(367)	-	(16,070)	(486)	(12,200)	(2,284)	(2,284)	(2,284)	(2,284)	(2,277)	(760)	(27)		

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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	2018 7.2973	2019 7.2213	2017 7.3881	2018 7.2973	2019 7.2213	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	2020	2021	2022	2023	2024	2025	2026 and Thereafter	
State of ND	051800	James River Correctional Ctr	(2,854)	(1,263)	(1,725)	-	(16,614)	2,560	(13,954)	(2,720)	(2,720)	(2,720)	(2,486)	(611)	23
State of ND	051900	State Penitentiary	(1,717)	2,447	2,903	-	(42,895)	(22,995)	(47,693)	(8,557)	(8,557)	(8,557)	(8,418)	(4,429)	(618)
State	052000	Rough Rider Industries	526	(203)	(140)	-	(2,349)	(1,264)	(2,749)	(473)	(473)	(473)	(515)	(296)	(46)
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	1,072	-	5,401	(34,141)	(29,031)	(4,753)	(4,753)	(4,753)	(4,498)	(4,505)	(1,016)
State of ND	054000	Adjutant General ND National Guard	(5,482)	(3,877)	246	-	(52,203)	(36,464)	(75,169)	(13,442)	(13,442)	(13,442)	(12,988)	(7,300)	(1,113)
State of ND	060100	Department Of Commerce	(1,438)	8,269	(1,267)	-	(81,205)	12,825	(43,842)	(8,589)	(8,589)	(8,589)	(8,467)	(1,370)	351
State of ND	060200	Dept Of Agriculture	(297)	(737)	(2,658)	-	(17,308)	12,422	(4,864)	(1,161)	(1,161)	(1,161)	(1,138)	618	300
State of ND	060700	Milk Marketing Board	(46)	(67)	671	-	(163)	(5,315)	(4,195)	(681)	(681)	(681)	(679)	(649)	(143)
State of ND	060800	ND Oilseed Council	(7)	(10)	(7)	-	184	21	134	25	25	25	26	8	-
State	061100	ND Soybean Council	(96)	893	(50)	-	(7,314)	4,705	(708)	(248)	(248)	(248)	(240)	384	140
State of ND	061400	ND Corn Utilization Council	(42)	(71)	546	-	334	(5,976)	(4,511)	(722)	(722)	(722)	(716)	(741)	(166)
State of ND	061600	State Seed Department	213	(284)	279	-	7,396	(6,080)	290	201	201	201	182	(516)	(180)
State	062400	Beef Commission	(39)	(59)	(42)	-	332	62	192	35	35	35	36	16	-
State of ND	062500	ND Wheat Commission	(98)	(146)	(102)	-	(146)	(500)	(790)	(136)	(136)	(136)	(130)	(95)	(21)
State of ND	062600	ND Barley Council	(29)	(42)	(30)	-	(103)	63	(94)	(19)	(19)	(19)	(16)	(2)	-
State	066500	State Fair Association	(63)	14	(303)	-	(3,503)	3,068	(187)	(104)	(104)	(104)	(95)	240	84
State of ND	067000	Racing Commission	(29)	(44)	12	-	(106)	(541)	(581)	(98)	(98)	(98)	(95)	(76)	(18)
State of ND	070100	Historical Society	(2,279)	(700)	1,571	-	(15,724)	(25,399)	(33,805)	(5,859)	(5,859)	(5,859)	(5,674)	(3,967)	(728)
State of ND	070900	ND Council On The Arts	(72)	(28)	(77)	-	(1,933)	(57)	(1,580)	(298)	(298)	(298)	(290)	(97)	(1)
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	(3,100)	-	(3,995)	(248)	(8,953)	(1,648)	(1,648)	(1,648)	(1,512)	(749)	(100)
State of ND	075000	Parks & Recreation Department	(234)	(1,018)	(710)	-	(10,712)	(352)	(9,569)	(1,786)	(1,786)	(1,786)	(1,764)	(628)	(33)
State of ND	077000	Water Commission	2,722	(1,941)	2,243	-	3,367	(31,524)	(22,572)	(3,492)	(3,492)	(3,492)	(3,714)	(3,994)	(896)
State	080100	Department Of Transportation	14,014	(15,813)	18,671	-	(78,946)	(302,493)	(304,985)	(50,391)	(50,391)	(50,391)	(51,553)	(43,167)	(8,701)
State	090000	ND State Board Of Accountancy	(62)	(93)	636	-	(14)	(12,533)	(10,365)	(1,670)	(1,670)	(1,670)	(1,668)	(1,649)	(368)
State	090100	Board Of Medical Examiners	711	(112)	(81)	-	2,624	9	2,185	430	430	430	373	94	(2)
State	090200	Board Of Pharmacy	(51)	(80)	(58)	-	919	320	805	144	144	144	149	70	10
State	090600	Real Estate Commission	376	618	(213)	-	(728)	5,830	4,982	814	814	814	782	773	171
State	090900	Electrical Board	(267)	(1,984)	(382)	-	(3,099)	5,023	150	(90)	(90)	(90)	(69)	439	140
State	095001	ND System Information Technology Services	(669)	1,495	(648)	-	(19,285)	3,351	(10,981)	(2,155)	(2,155)	(2,155)	(2,096)	(350)	85
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	714	-	921	224	1,441	249	249	249	251	166	28
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	(297)	-	1,503	(563)	(29)	2	2	2	52	(62)	(27)
District Health Unit	100004	Central Valley Health Unit	(1,733)	1,395	(55)	-	(5,805)	(151)	(4,407)	(868)	(868)	(868)	(721)	(211)	(3)
District Health Unit	100005	Dickey County Health District	(43)	(64)	4	-	113	(1,754)	(1,498)	(241)	(241)	(241)	(236)	(242)	(56)
District Health Unit	100006	Emmons County Public Health	(12)	(323)	(149)	-	189	(1)	(233)	(41)	(41)	(41)	(39)	(29)	(3)
District Health Unit	100007	Rolette County Public Health	(246)	(107)	72	-	680	571	822	135	135	135	153	109	20
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	(26)	-	504	508	660	109	109	109	109	125	86
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	(41)	-	306	195	292	51	51	51	53	28	7
District Health Unit	100010	First District Health Unit	(939)	(2,950)	(746)	-	(71)	396	(3,053)	(589)	(589)	(589)	(512)	(171)	(14)
District Health Unit	100011	Lake Region District Health Unit	(32)	(241)	(239)	-	3,053	1,710	3,289	585	585	585	585	321	43
District Health Unit	100012	Garrison Diversion Conservancy District	(688)	707	851	-	(5,927)	12,649	7,432	1,061	1,061	1,061	1,117	1,654	417
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	353	-	8,472	(1,599)	4,211	820	820	820	834	132	(35)
District Health Unit	100014	Kidder County District Health Unit	114	(18)	(17)	-	1,239	63	996	188	188	188	182	58	4
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	(78)	-	3,035	(2,116)	(169)	16	16	16	35	(202)	(66)
District Health Unit	100017	City-County Health District	610	(410)	(353)	-	6,913	(490)	4,356	857	857	857	803	149	(24)
District Health Unit	100018	Sargent County District Health Unit	(65)	(327)	(46)	-	2,292	436	1,725	314	314	314	321	136	12
District Health Unit	100019	Trall District Health Unit	(41)	(60)	(45)	-	214	114	148	25	25	25	31	16	-
District Health Unit	100021	Cavalier County Health Dist	(26)	(40)	(29)	-	182	100	151	25	25	25	27	19	1
District Health Unit	100022	Walsh County Health District	695	(387)	(79)	-	3,700	(536)	2,288	463	463	463	406	50	(20)
District Health Unit	100023	Custer Health Unit	(288)	(258)	(302)	-	(612)	(844)	(1,790)	(317)	(317)	(317)	(293)	(196)	(33)
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	(33)	-	(29)	665	(2,091)	(508)	(508)	(508)	(155)	80	16
City	200002	City Of McVillie	221	(154)	40	-	(78)	(572)	(495)	(76)	(76)	(76)	(95)	(82)	(14)
City	200003	City Of Drayton	69	(485)	297	-	(599)	(3,023)	(3,093)	(517)	(517)	(517)	(520)	(418)	(87)
City	200004	City Of Fessenden	(10)	(15)	(11)	-	111	68	111	20	20	20	20	12	(1)
City	200005	City Of Westhope	(26)	(240)	114	-	192	(610)	(475)	(80)	(80)	(80)	(75)	(69)	(13)
City	200006	City Of Belfield	(206)	768	(116)	-	(9,458)	(2,637)	(8,802)	(1,600)	(1,600)	(1,600)	(1,582)	(734)	(86)
City	200008	City Of Rolla	634	(925)	855	-	7,787	(7,207)	(114)	146	146	146	92	(598)	(192)
City	200009	City of New Town	1,307	(209)	(434)	-	8,817	7,531	13,138	2,340	2,340	2,340	2,231	1,331	216
City	200010	City Of Cavalier	670	(202)	(197)	-	2,977	(3,858)	(1,081)	(91)	(91)	(91)	(149)	(447)	(121)
City	200011	City Of Harvey	181	(960)	219	-	2,398	(1,110)	385	98	98	98	87	(64)	(30)
City	200012	City Of Napoleon	1,193	(184)	22	-	5,887	207	5,046	975	975	975	880	261	5
City	200014	City Of Grand Forks	(37,648)	(8,259)	21,611	-	(54,775)	78,071	17,760	70	70	70	3,190	11,236	3,054
City	200015	City Of Killdeer	(514)	1,018	360	-	(2,861)	(3,939)	(4,724)	(819)	(819)	(819)	(773)	(568)	(107)
City	200016	City Of Ellendale	(683)	(728)	(817)	-	764	789	(405)	(91)	(91)	(91)	(38)	(3)	-
City	200017	City of Wishek	(51)	(76)	107	-	213	(933)	(643)	(102)	(102)	(102)	(97)	(110)	(28)

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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	2018 7.2973	2019 7.2213	2017 7.3881	2018 7.2973	2019 7.2213	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	2020	2021	2022	2023	2024	2025	2026 and Thereafter		
City	200018	City Of Granville	382	356	(136)	-	338	2,528	2,791	478	478	478	478	444	360	75		
City	200019	City Of Linton	(54)	(197)	(231)	-	(2,285)	950	(1,216)	(247)	(247)	(247)	(247)	(245)	(2)	19		
City	200020	City Of Finley	(237)	(30)	(22)	-	(1,122)	129	(885)	(175)	(175)	(175)	(175)	(156)	(31)	2		
City	200021	City Of Wilton	101	(182)	102	-	22	29	56	10	10	10	10	(1)	12	5		
City	200022	City Of Ray	(46)	286	(40)	-	(2,902)	234	(1,761)	(337)	(337)	(337)	(337)	(335)	(83)	5		
City	200025	City Of Medora	278	(220)	302	-	(1,672)	883	(189)	(57)	(57)	(57)	(57)	(83)	85	37		
City	200026	City Of Velva	261	258	1,098	-	(6,665)	6,645	2,176	229	229	229	229	210	811	239		
City	200027	City Of Mandan	(1,124)	(779)	(1,176)	-	844	52,021	43,183	6,898	6,898	6,898	6,898	6,990	7,043	1,558		
City	200028	City Of Thompson	(156)	163	(198)	-	(88)	207	(30)	(10)	(10)	(10)	(10)	2	6	2		
City	200029	City Of Williston	9,291	(5,357)	(6,854)	-	100,719	92,752	148,746	26,221	26,221	26,221	26,221	25,448	15,781	2,633		
City	200030	City Of Bowman	19	(1,015)	(228)	-	1,961	2,558	2,703	456	456	456	454	453	359	69		
City	200031	City Of Tioga	1,023	169	(1,573)	-	2,787	11,293	11,129	1,889	1,889	1,889	1,889	1,808	1,467	298		
City	200033	City Of Rhame	(132)	(20)	(12)	-	922	(800)	(124)	(6)	(6)	(6)	(6)	6	(78)	(28)		
City	200035	City Of Fargo	(11,467)	(16,406)	(10,379)	-	162,813	78,951	158,546	28,007	28,007	28,007	28,007	28,956	15,462	2,100		
City	200036	City Of Jamestown	(872)	1,342	752	-	(20,118)	2,411	(11,423)	(2,253)	(2,253)	(2,253)	(2,253)	(2,181)	(327)	97		
City	200037	City Of Beach	(33)	754	(800)	-	(5,561)	9,119	3,656	489	489	489	489	489	957	254		
City	200038	City Of Glenburn	(13)	(20)	(73)	-	45	48	(10)	(2)	(2)	(2)	(1)	-	-	(3)		
City	200040	City Of Kulm	607	(25)	(18)	-	57	(44)	332	77	77	77	77	28	(4)	-		
City	200041	City Of Harwood	(268)	(56)	(156)	-	(358)	146	(469)	(94)	(94)	(94)	(94)	(74)	(16)	(3)		
City	200045	City Of Mapleton	(220)	560	(266)	-	(3,608)	2,715	(232)	(109)	(109)	(109)	(109)	(89)	217	76		
City	200046	City Of Wahpeton	1,801	(3,468)	3,897	-	15,771	(7,891)	6,559	1,377	1,377	1,377	1,377	1,226	(52)	(123)		
City	200047	City Of Bottineau	-	(839)	(58)	-	31,620	1,669	23,733	4,441	4,441	4,441	4,441	4,441	1,478	50		
City	200049	City Of Elgin	(11)	(22)	(22)	-	24	272	208	34	34	34	34	34	34	4		
City	200050	City Of Rugby	1,255	(625)	375	-	4,369	(2,980)	1,219	322	322	322	322	217	(208)	(78)		
City	200051	City Of New Salem	(181)	(42)	(100)	-	(16)	1,839	1,347	209	209	209	209	220	239	52		
City	200052	City Of Walhalla	(136)	(250)	991	-	2,562	(4,165)	(1,138)	(141)	(141)	(141)	(141)	(133)	(347)	(94)		
City	200053	City Of Gwinner	55	(36)	(76)	-	(612)	694	96	4	4	4	4	3	61	16		
City	200054	City Of Kenmare	(399)	84	817	-	(6,918)	483	(4,077)	(811)	(811)	(811)	(811)	(778)	(95)	40		
City	200055	City Of Watford City	(2,387)	2,764	1,061	-	837	12,676	13,032	2,072	2,072	2,072	2,072	2,269	2,052	423		
City	200057	City Of Cooperstown	(42)	(57)	(41)	-	85	(10)	(48)	(9)	(9)	(9)	(9)	(3)	(7)	(2)		
City	200058	City Of New England	(24)	(31)	(32)	-	(316)	(166)	(437)	(78)	(78)	(78)	(78)	(78)	(38)	(9)		
City	200059	City Of Carrington	1,173	136	1,623	-	642	(12,621)	(8,215)	(1,257)	(1,257)	(1,257)	(1,257)	(1,356)	(1,494)	(337)		
City	200060	City Of Mott	(222)	(33)	(31)	-	(458)	611	11	(17)	(17)	(17)	(17)	1	58	20		
City	200061	City Of Larimore	299	256	(522)	-	(303)	4,805	3,834	627	627	627	627	606	588	132		
City	200062	City Of Sherwood	22	(12)	(48)	-	290	218	361	65	65	65	65	63	36	2		
City	200063	City Of Lamoure	(47)	395	245	-	(2,870)	(2,115)	(3,437)	(604)	(604)	(604)	(604)	(603)	(361)	(57)		
City	200064	City Of Michigan	(12)	(8)	(1)	-	50	14	35	6	6	6	8	8	1	-		
City	200065	City Of Park River	(143)	(139)	(125)	-	23	(1,001)	(1,140)	(191)	(191)	(191)	(191)	(182)	(160)	(34)		
City	200067	City Of Hutton	258	(45)	(97)	-	1,105	73	902	177	177	177	177	155	42	(3)		
City	200069	City Of Northwood	76	440	707	-	(2,328)	(2,101)	(2,525)	(442)	(442)	(442)	(442)	(446)	(268)	(43)		
City	200070	City Of Powers Lake	(382)	(81)	133	-	(867)	(2,077)	(2,589)	(451)	(451)	(451)	(451)	(417)	(307)	(61)		
City	200072	City Of Towner	492	(281)	137	-	2,340	322	2,181	413	413	413	413	369	149	11		
City	200073	City Of Pembina	1	27	(19)	-	(750)	(153)	(672)	(123)	(123)	(123)	(123)	(123)	(54)	(3)		
City	200075	City Of Underwood	(23)	56	64	-	(366)	543	283	39	39	39	39	40	68	19		
City	200076	City Of New Leipzig	(8)	(10)	(65)	-	137	786	709	116	116	116	116	116	108	21		
City	200077	City Of Stanley	1,809	(601)	(267)	-	9,569	234	7,556	1,469	1,469	1,469	1,469	1,318	362	-		
City	200080	City Of Crosby	54	188	299	-	(1,246)	(2,364)	(2,514)	(424)	(424)	(424)	(424)	(426)	(329)	(63)		
City	200083	City Of Grafton	136	(361)	276	-	4,100	(2,420)	950	233	233	233	233	225	(142)	(65)		
City	200084	City Of Emerald	(16)	(245)	124	-	159	192	200	30	30	30	30	30	42	8		
City	200085	City Of Lincoln	(333)	548	(629)	-	(3,823)	10,255	5,718	839	839	839	839	866	1,201	295		
City	200086	City Of Minto	(18)	41	(24)	-	(1,133)	814	(125)	(43)	(43)	(43)	(43)	(43)	65	25		
City	200087	City Of Ashley	(62)	(48)	348	-	1,168	(1,892)	(554)	(69)	(69)	(69)	(69)	(67)	(165)	(46)		
City	200088	City Of Neche	11	(18)	(11)	-	66	28	58	10	10	10	10	9	3	6		
City	200089	City Of Surrey	159	287	1,248	-	(4,142)	(11,476)	(11,518)	(1,922)	(1,922)	(1,922)	(1,922)	(1,939)	(1,575)	(316)		
City	200090	City Of Hankinson	140	50	(49)	-	102	(279)	(90)	(5)	(5)	(5)	(5)	(17)	(40)	(13)		
City	200091	City Of New Rockford	(45)	(69)	(49)	-	370	211	332	57	57	57	57	60	36	8		
City	200094	City Of West Fargo	(2,696)	(7,011)	(5,728)	-	82,839	102,100	136,471	23,372	23,372	23,372	23,372	23,596	16,437	2,950		
City	200097	City Of Devils Lake	645	(1,310)	(551)	-	17,675	9,233	19,743	3,532	3,532	3,532	3,532	3,481	1,866	268		
City	200098	City Of Oakes	770	(1,615)	745	-	1,089	(3,294)	(2,120)	(321)	(321)	(321)	(321)	(383)	(375)	(78)		
City	200100	City Of Mohall	(39)	41	(730)	-	283	3,428	2,536	413	413	413	413	414	390	80		
City	200101	City Of Lidgerwood	(16)	(23)	(18)	-	(29)	185	96	14	14	14	14	14	20	6		
City	200102	City Of McClusky	(9)	(12)	(8)	-	(11)	(46)	(71)	(11)	(11)	(11)	(11)	(11)	(10)	(6)		
City	200103	City Of Burlington	(65)	(107)	377	-	1,994	(3,614)	(1,458)	(198)	(198)	(198)	(198)	(191)	(374)	(101)		
City	200104	City Of Lisbon	(580)	(18)	(7)	-	566	191	214	21	21	21	21	73	48	9		

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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	2018 7.2973	2019 7.2213	2017 7.3881	2018 7.2973	2019 7.2213	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	2020	2021	2022	2023	2024	2025	2026 and Thereafter		
City	200110	City Of Halliday	(27)	(41)	136	-	157	(966)	(646)	(103)	(103)	(103)	(102)	(99)	(111)	(25)		
City	200111	City Of Maddock	(35)	(42)	269	-	24	(3,042)	(2,423)	(391)	(391)	(391)	(386)	(386)	(386)	(87)		
City	200114	City of Regent	104	145	96	-	(1,300)	(387)	(1,028)	(184)	(184)	(184)	(184)	(192)	(89)	(11)		
City	200115	City of Lakota	142	(609)	960	-	1,724	(4,132)	(1,839)	(267)	(267)	(267)	(277)	(395)	(99)			
City	200117	City of Alexander	652	(224)	347	-	5,323	(1,775)	2,859	589	589	589	589	537	8	(42)		
City	200118	City of Berthold	(21)	(41)	(23)	-	394	221	416	72	72	72	72	75	44	9		
City	200119	City of Carson	(19)	(98)	52	-	126	84	127	20	20	20	22	23	19	3		
City	200120	City of Dodge	27	(12)	(11)	-	404	93	370	69	69	69	68	65	25	5		
County	300001	Adams County	195	(1,089)	808	-	6,497	(15,825)	(8,894)	(1,313)	(1,313)	(1,313)	(1,313)	(1,326)	(1,859)	(457)		
County	300002	Barnes County	384	(1,054)	436	-	5,865	(8,868)	(3,543)	(457)	(457)	(457)	(489)	(970)	(256)			
County	300003	Benson County	(1,027)	(2,104)	2,280	-	(3,643)	(5,157)	(7,260)	(1,325)	(1,325)	(1,325)	(1,325)	(1,240)	(629)	(91)		
County	300004	Billings County	(968)	(689)	1,563	-	11,927	(6,024)	3,740	791	791	791	871	(160)	(135)			
County	300005	Bottineau County	22	(352)	557	-	179	(7,050)	(5,706)	(920)	(920)	(920)	(920)	(922)	(904)	(200)		
County	300006	Bowman County	(128)	(283)	25	-	(5,349)	2,020	(2,403)	(506)	(506)	(506)	(506)	(498)	55	64		
County	300007	Burke County	(17)	854	(580)	-	(9,935)	11,571	2,864	276	276	276	276	276	1,148	336		
County	300008	Burlingame County	9,616	(16,042)	(647)	-	47,055	20,937	45,703	8,362	8,362	8,362	8,362	7,562	4,073	620		
County	300009	Cass County	(5,828)	(10,151)	(3,680)	-	41,583	24,723	37,486	6,432	6,432	6,432	6,432	6,916	4,197	645		
County	300010	Cavalier County	(307)	367	(193)	-	(2,032)	2,146	293	-	-	-	-	29	201	63		
County	300011	Dickey County	943	22	894	-	5,317	(4,212)	1,575	401	401	401	401	320	(244)	(105)		
County	300012	Divide County	1,279	1,727	(659)	-	(16,186)	(516)	(10,749)	(1,971)	(1,971)	(1,971)	(1,971)	(2,076)	(755)	(34)		
County	300013	Dunn County	(472)	(10,901)	8,487	-	15,179	11,157	19,750	3,242	3,242	3,242	3,242	3,282	2,896	604		
County	300014	Eddy County	22	155	513	-	1,919	(8,978)	(5,774)	(885)	(885)	(885)	(887)	(1,086)	(261)			
County	300015	Emmons County	(881)	(346)	(821)	-	(2,214)	5,480	1,632	175	175	175	175	246	542	144		
County	300016	Foster County	1,656	(1,574)	1,573	-	2,182	(16,098)	(11,088)	(1,704)	(1,704)	(1,704)	(1,704)	(1,840)	(1,984)	(448)		
County	300018	Grand Forks County	13,018	(1,302)	(15,317)	-	(16,799)	(10,930)	(28,019)	(4,354)	(4,354)	(4,354)	(4,354)	(5,432)	(4,369)	(802)		
County	300019	Grant County	(183)	(83)	(677)	-	(8,515)	544	(6,465)	(1,221)	(1,221)	(1,221)	(1,221)	(1,404)	(370)	(7)		
County	300020	Griggs County	177	537	618	-	(6,645)	(4,427)	(7,611)	(1,340)	(1,340)	(1,340)	(1,340)	(1,355)	(776)	(120)		
County	300021	Hettinger County	(20)	988	(116)	-	(7,040)	9,767	3,910	504	504	504	505	507	1,087	299		
County	300023	Lamoure County	(400)	(901)	1,837	-	5,376	(11,044)	(4,921)	(716)	(716)	(716)	(716)	(684)	(1,091)	(282)		
County	300024	Logan County	(299)	93	(123)	-	(1,885)	1,566	(236)	(86)	(86)	(86)	(86)	(65)	130	43		
County	300025	McHenry County	1,683	341	616	-	5,874	(4,307)	2,330	569	569	569	569	428	(260)	(114)		
County	300026	McIntosh County	(280)	(577)	392	-	(2,310)	(4,555)	(5,848)	(1,010)	(1,010)	(1,010)	(1,010)	(986)	(691)	(131)		
County	300027	McKenzie County	(22,384)	3,962	8,971	-	(72,187)	(8,760)	(62,639)	(12,350)	(12,350)	(12,350)	(12,350)	(10,494)	(2,753)	8		
County	300028	McLean County	(657)	(813)	671	-	564	(12,665)	(10,904)	(1,784)	(1,784)	(1,784)	(1,784)	(1,729)	(1,672)	(367)		
County	300029	Mercer County	2,751	(1,193)	878	-	13,905	(19,985)	(5,598)	(532)	(532)	(532)	(532)	(757)	(2,128)	(585)		
County	300030	Morton County	(4,408)	(1,756)	8,215	-	(21,577)	(13,392)	(24,016)	(4,511)	(4,511)	(4,511)	(4,511)	(4,143)	(1,671)	(158)		
County	300031	Mountrail County	(3,440)	(2,045)	728	-	1,406	(8,935)	(9,518)	(1,676)	(1,676)	(1,676)	(1,676)	(1,400)	(1,159)	(255)		
County	300032	Nelson County	(538)	(1,123)	(235)	-	2,472	1,935	2,125	347	347	347	347	393	289	55		
County	300033	Oliver County	234	(178)	(629)	-	3,702	1,385	3,347	620	620	620	620	598	248	21		
County	300034	Pembina County	720	(905)	608	-	2,763	(8,113)	(4,689)	(687)	(687)	(687)	(687)	(743)	(966)	(232)		
County	300035	Pierce County	641	(664)	1,631	-	(536)	(14,238)	(11,353)	(1,823)	(1,823)	(1,823)	(1,823)	(1,878)	(1,798)	(385)		
County	300036	Ramsay County	(3,095)	(2,470)	(526)	-	3,858	(4,419)	(5,090)	(914)	(914)	(914)	(914)	(657)	(627)	(150)		
County	300037	Ransom County	143	(647)	491	-	4,340	(1,481)	1,914	388	388	388	388	379	14	(31)		
County	300038	Renville County	(509)	(423)	(191)	-	(2,420)	1,525	(1,216)	(274)	(274)	(274)	(274)	(231)	72	39		
County	300039	Richland County	(1,902)	4,673	1,870	-	16,108	(8,904)	7,894	1,617	1,617	1,617	1,617	1,771	(129)	(216)		
County	300040	Rolette County	(235)	(1,225)	(1,023)	-	171	1,455	(533)	(116)	(116)	(116)	(116)	(95)	14	12		
County	300042	Sheridan County	28	(159)	(137)	-	2,431	3,326	4,413	757	757	757	757	753	537	95		
County	300044	Slope County	(183)	316	823	-	(237)	(3,012)	(1,937)	(317)	(317)	(317)	(317)	(300)	(301)	(68)		
County	300045	Stark County	1,720	(1,060)	(46)	-	(3,205)	(7,203)	(8,321)	(1,355)	(1,355)	(1,355)	(1,355)	(1,499)	(1,181)	(221)		
County	300046	Steele County	(40)	(256)	652	-	4,805	(6,093)	(1,410)	(135)	(135)	(135)	(135)	(135)	(565)	(170)		
County	300047	Stutsman County	(397)	(1,200)	342	-	4,315	(6,022)	(2,867)	(414)	(414)	(414)	(414)	(379)	(661)	(171)		
County	300048	Towner County	(317)	(699)	(2,507)	-	356	10,446	6,403	1,009	1,009	1,009	1,009	1,036	1,085	246		
County	300049	Traill County	(1,699)	(1,391)	(1,718)	-	4,407	15,126	12,732	2,040	2,040	2,040	2,040	2,181	1,982	409		
County	300050	Walsh County	629	481	(244)	-	219	4,500	4,549	770	770	770	770	719	617	133		
County	300051	Ward County	7,437	(18,857)	(11,638)	-	21,083	(44,676)	(42,484)	(6,486)	(6,486)	(6,486)	(6,486)	(7,105)	(7,707)	(1,728)		
County	300052	Wells County	1,244	(994)	(3,170)	-	5,787	33,598	30,433	5,039	5,039	5,039	5,039	4,939	4,408			
County	300053	Williams County	19,880	(15,800)	11,996	-	17,847	74,990	88,232	15,018	15,018	15,018	15,018	13,370	12,126	2,664		
School District	400002	McCluskey Public Schools	(17)	(1)	(203)	-	1,718	1,608	2,245	428	428	428	428	428	266	39		
School District	400003	Lake Region Special Education Unit	(133)	(87)	33	-	(3,162)	(3,045)	(5,033)	(880)	(880)	(880)	(880)	(869)	(551)	(93)		
School District	400004	Lidgerwood Public School	96	(395)	(319)	-	1,986	3,228	3,718	634	634	634	634	626	468	88		
School District	400006	Halliday Public School	253	(263)	(789)	-	4,119	4,412	6,072	1,064	1,064	1,064	1,064	1,045	662	109		
School District	400007	Oliver-Mercer Special Education Unit	468	(214)	(327)	-	3,695	(1,589)	1,155	275	275	275	275	239	(123)	(61)		
School District	400008	Underwood School District #8	(317)	237	488	-	4,349	(731)	2,554	490	490	490	490	517	95	(18)		
School District	400010	New Town Public School District	(2,050)	(1,883)	738	-	21,750	(16,164)	(88)	310	310	310	310	476	(1,330)	(474)		

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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	2018	2019	2017	2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
			7.3881	7.2973	7.2213	7.3881	7.2973	7.2213										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share			Total Deferred	2020	2021	2022	2023	2024	2025	2026 and Thereafter		
School District	400011	Bottineau Public School	(2,565)	(524)	(657)	-	(5,299)	(618)	(6,849)	(1,322)	(1,322)	(1,322)	(1,322)	(1,111)	(414)	(36)		
School District	400012	Peace Garden Special Services	(119)	(451)	(62)	-	(1,137)	(1,447)	(2,523)	(443)	(443)	(443)	(443)	(434)	(271)	(46)		
School District	400014	Beulah Public School #27	(124)	285	424	-	2,505	(3,924)	(1,062)	(120)	(120)	(120)	(120)	(108)	(369)	(105)		
School District	400016	St John School District #3	(327)	766	256	-	(2,971)	2,384	478	20	20	20	20	45	275	78		
School District	400017	Ellendale Public School District #40	(230)	(60)	(159)	-	128	(1,640)	(1,637)	(271)	(271)	(271)	(271)	(253)	(244)	(56)		
School District	400018	Rural Cass Special Education Unit	(366)	(729)	(611)	-	370	(344)	(1,300)	(231)	(231)	(231)	(231)	(197)	(148)	(31)		
School District	400019	Fargo Public Schools	(1,034)	(2,122)	4,412	-	58,784	54,389	91,176	15,768	15,768	15,768	15,768	15,854	10,450	1,800		
School District	400020	Surrey Schools	(775)	(781)	388	-	(1,287)	(1,048)	(2,531)	(479)	(479)	(479)	(479)	(414)	(178)	(23)		
School District	400021	Jamestown Public School District #1	1,778	(1,555)	(26)	-	9,151	(9,172)	(1,355)	8	8	8	8	(142)	(965)	(280)		
School District	400023	Warwick Public School	307	412	(764)	-	2,969	15,824	15,611	2,590	2,590	2,590	2,590	2,561	2,225	465		
School District	400024	Souris Valley Special Services	2,092	387	(232)	-	(4,989)	4,280	1,390	213	213	213	213	41	376	121		
School District	400025	Rugby Public School District #5	(320)	360	1,326	-	(2,758)	(2,310)	(2,779)	(508)	(508)	(508)	(508)	(484)	(231)	(32)		
School District	400026	Billings County School District	34	944	305	-	(4,950)	575	(2,131)	(422)	(422)	(422)	(422)	(427)	(41)	26		
School District	400027	Belcourt School District #7	(7,361)	(1,513)	(9,952)	-	(6,303)	(1,737)	(20,117)	(3,686)	(3,686)	(3,686)	(3,686)	(3,079)	(1,938)	(356)		
School District	400028	West Fargo Public School #6	229	(4,324)	4,146	-	43,291	83,213	103,685	17,468	17,468	17,468	17,468	17,449	13,684	2,680		
School District	400029	Minot Public School District #1	(13,181)	(2,059)	10,241	-	14,782	27,718	34,108	5,217	5,217	5,217	5,217	6,308	5,772	1,160		
School District	400030	Belfield Public School #13	(144)	(330)	347	-	1,988	(6,235)	(3,956)	(607)	(607)	(607)	(607)	(599)	(746)	(183)		
School District	400031	Minto Public School District #20	85	48	(252)	-	(1,040)	(271)	(1,122)	(196)	(196)	(196)	(196)	(207)	(112)	(19)		
School District	400033	Harvey Public School Dist #38	(198)	(273)	(88)	-	(3,510)	792	(2,257)	(448)	(448)	(448)	(448)	(430)	(60)	25		
School District	400034	Oakes Public Schools	(264)	205	(905)	-	(6,919)	2,801	(3,397)	(693)	(693)	(693)	(693)	(669)	(11)	55		
School District	400035	Larimore Public School District #44	(49)	583	404	-	(5,156)	(1,836)	(4,581)	(832)	(832)	(832)	(832)	(825)	(382)	(46)		
School District	400036	Hazen Public School District #3	918	(776)	1,868	-	5,724	(8,870)	(1,894)	(168)	(168)	(168)	(168)	(242)	(768)	(212)		
School District	400038	Park River Area School District	(19)	148	(131)	-	(473)	1,784	1,179	181	181	181	181	184	219	50		
School District	400039	Hillsboro Public School	328	114	(200)	-	(756)	1,315	691	110	110	110	110	86	128	37		
School District	400040	Lisbon Public School	56	(840)	(45)	-	2,670	3,303	4,684	793	793	793	793	785	607	120		
School District	400042	Northern Cass School District # 97	1,059	134	394	-	7,032	(2,646)	3,892	813	813	813	813	728	(20)	(68)		
School District	400043	Mandaree Public School #36	617	1,573	551	-	37,491	(1,492)	27,912	5,307	5,307	5,307	5,307	5,252	1,463	(31)		
School District	400044	Thompson Public School	(55)	577	518	-	(5,254)	557	(2,503)	(499)	(499)	(499)	(499)	(498)	(41)	32		
School District	400045	Northern Plains Special Ed Unit	(781)	(909)	(804)	-	24	18	(1,783)	(336)	(336)	(336)	(336)	(269)	(147)	(23)		
School District	400046	Bowman County School District #1	(368)	(380)	(334)	-	2,738	675	1,788	320	320	320	320	352	144	12		
School District	400047	Apple Creek Elementary School	331	(12)	(8)	-	11	(4)	185	43	43	43	43	14	-	(1)		
School District	400048	Burke Central School	(124)	(224)	(112)	-	(2,882)	1,146	(1,436)	(300)	(300)	(300)	(300)	(288)	19	33		
School District	400049	Washburn Public School	(375)	(335)	(122)	-	974	(1,290)	(975)	(159)	(159)	(159)	(159)	(126)	(173)	(40)		
School District	400050	Enderlin Area School District #24	(179)	109	178	-	(2,498)	3,062	949	98	98	98	98	111	349	97		
School District	400051	Midkota School	(55)	(203)	(713)	-	2,345	5,059	5,264	889	889	889	889	890	686	132		
School District	400052	Velva Public School	(71)	(17)	57	-	1,772	(2,224)	(633)	(70)	(70)	(70)	(70)	(61)	(225)	(67)		
School District	400053	Shenandoah Valley Special Education Unit	190	79	239	-	(1,329)	(64)	(645)	(121)	(121)	(121)	(121)	(139)	(29)	7		
School District	400054	Center Stanton Public School	(248)	(136)	(155)	-	1,126	(727)	(188)	(20)	(20)	(20)	(20)	4	(84)	(28)		
School District	400055	Burleigh County Special Education Unit	(12)	(20)	(15)	-	508	81	405	74	74	74	74	76	28	3		
School District	400056	New Rockford Shenandoah Public School	103	(137)	(1,427)	-	2,050	6,005	5,394	910	910	910	910	901	713	140		
School District	400057	James River Multidistrict Special Education Unit	378	(149)	32	-	(136)	(7,409)	(6,337)	(1,010)	(1,010)	(1,010)	(1,010)	(1,040)	(1,034)	(223)		
School District	400058	Newburg United Public School	69	(35)	(260)	-	(939)	1,550	445	55	55	55	55	52	136	37		
School District	400059	Napoleon Public School District #2	380	64	(50)	-	(3,531)	(2,347)	(4,355)	(756)	(756)	(756)	(756)	(784)	(474)	(73)		
School District	400060	Yellowstone School District #14	165	(684)	653	-	2,925	(3,910)	(1,080)	(122)	(122)	(122)	(122)	(133)	(359)	(100)		
School District	400061	Cavallier Public Schools	297	454	(3)	-	(3,684)	7,042	3,897	572	572	572	572	549	846	214		
School District	400062	Richland School District #44	(76)	35	(403)	-	1,431	19	687	138	138	138	138	142	6	(13)		
School District	400063	Fort Totten School District # 30	(595)	137	299	-	(766)	(6,364)	(6,034)	(1,007)	(1,007)	(1,007)	(1,007)	(954)	(867)	(185)		
School District	400064	Bismarck Public Schools	785	1,781	24,835	-	27,028	37,696	75,252	12,713	12,713	12,713	12,713	12,650	9,832	1,918		
School District	400065	Solen Public School Dist #3	929	645	234	-	(634)	4,440	4,585	775	775	775	775	696	642	147		
School District	400068	Lakota Public School District # 66	160	67	307	-	(1,714)	(2,629)	(3,101)	(526)	(526)	(526)	(526)	(542)	(387)	(68)		
School District	400069	Stanley Community Public School District # 2	3,241	(776)	3,433	-	(405)	(4,161)	440	176	176	176	176	(95)	(148)	(21)		
School District	400070	Mandan Public School District #1	2,563	5,516	3,584	-	(27,955)	5,605	(6,850)	(1,456)	(1,456)	(1,456)	(1,456)	(1,669)	358	287		
School District	400072	Killdeer Public School #16	56	(578)	(550)	-	10,835	16,479	21,200	3,620	3,620	3,620	3,620	3,621	2,621	485		
School District	400073	Killbuck School District	(64)	(361)	519	-	2,463	(6,072)	(3,295)	(490)	(490)	(490)	(490)	(482)	(683)	(170)		
School District	400074	New Public School #8	809	127	1,369	-	8,414	(4,541)	3,947	841	841	841	841	790	(88)	(99)		
School District	400075	Williston Public School #1	(1,586)	(7,013)	(1,131)	-	(2,978)	55,558	38,696	5,953	5,953	5,953	5,953	6,087	7,129	1,668		
School District	400076	Valley City Public School	(82)	(101)	255	-	(579)	(1,582)	(1,686)	(288)	(288)	(288)	(288)	(282)	(213)	(39)		
School District	400077	Dickinson Public Schools	(2,852)	(3,500)	264	-	70,672	53,928	93,756	16,323	16,323	16,323	16,323	16,559	10,241	1,664		
School District	400078	Drayton Public School #19	(10)	(7)	288	-	3,005	1,922	4,072	716	716	716	716	716	426	66		
School District	400079	Mohall Lansford Sherwood School	355	(172)	18	-	(24)	(1,163)	(917)	(138)	(138)	(138)	(138)	(167)	(166)	(32)		
School District	400080	Westhope Public School #17	(308)	(640)	1,060	-	(477)	(2,867)	(2,550)	(445)	(445)	(445)	(445)	(417)	(296)	(57)		
School District	400081	Kindred Public School District #2	533	774	428	-	3,619	1,822	5,444	986	986	986	986	943	491	66		
School District	400082	Grafton Public School District #3	(1,212)	1,218	1,312	-	(16,115)	(5,191)	(14,877)	(2,742)	(2,742)	(2,742)	(2,742)	(2,642)	(1,147)	(120)		
School District	400083	Wilton Public School District	(56)	97	(362)	-	3,176	4,201	5,650	973	973	973	973	981	662	115		

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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	2018 7.2973	2019 7.2213	2017 7.3881	2018 7.2973	2019 7.2213	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	2020	2021	2022	2023	2024	2025	2026 and Thereafter			
School District	400084	Sheyenne Valley Career And Tech Center	(23)	(166)	(88)	-	934	695	1,067	186	186	186	186	187	117	19	
School District	400085	White Shield School Dist #85	(669)	1,026	(1,659)	-	(7,700)	4,287	(2,976)	(642)	(642)	(642)	(642)	(583)	95	80	
School District	400086	Tgu School District #60	(33)	(1,042)	2,092	-	(3,625)	(143)	(1,730)	(374)	(374)	(374)	(374)	82	58	58	
School District	400087	Turtle Lake Mercer School District #72	358	230	727	-	4,295	(5,064)	(237)	67	67	67	67	41	(416)	(130)	
School District	400088	Lamoure School District #8	723	72	540	-	3,503	(2,877)	1,011	264	264	264	264	203	(179)	(69)	
School District	400089	Divide County School Dist #1	(184)	(560)	(324)	-	4,939	2,338	4,805	854	854	854	854	870	458	61	
School District	400090	Mott/Regent School Dist #1	74	(909)	(1,830)	-	362	5,193	2,544	401	401	401	401	395	444	101	
School District	400091	United Public School District # 7	(109)	523	1,728	-	(8,752)	(1,593)	(5,921)	(1,124)	(1,124)	(1,124)	(1,124)	(1,113)	(314)	2	
School District	400092	Kulm Public School District #7	(86)	(145)	342	-	531	(3,827)	(2,772)	(442)	(442)	(442)	(442)	(468)	(104)		
School District	400093	Midway Public School District #128	1,084	(93)	(387)	-	(2,231)	3,308	1,472	233	233	233	233	141	306	93	
School District	400094	Dunseith School District #1	(749)	(268)	(1,187)	-	3,597	2,534	3,131	542	542	542	542	601	324	38	
School District	400095	Carrington School District #49	(14)	(417)	(173)	-	4,532	1,610	4,217	761	761	761	761	763	366	44	
School District	400096	Glen Ullin Public School #48	(36)	134	(343)	-	(472)	1,089	376	52	52	52	52	56	87	25	
School District	400099	Manvel Public School	(159)	(33)	(18)	-	2,112	4,389	5,182	868	868	868	868	885	689	136	
School District	400100	Maple Valley School District	345	(118)	434	-	(558)	(32)	60	10	10	10	10	(21)	31	10	
School District	400101	North Border School District #100	(345)	(390)	465	-	1,862	(2,788)	(1,137)	(167)	(167)	(167)	(167)	(136)	(264)	(69)	
School District	400102	Mckenzie City Public School #1	2,007	(2,756)	(871)	-	30,991	5,198	25,416	4,740	4,740	4,740	4,740	4,571	1,751	134	
School District	400103	Devils Lake Public School	(203)	1,621	1,217	-	(14,916)	(657)	(9,291)	(1,771)	(1,771)	(1,771)	(1,771)	(1,758)	(463)	14	
School District	400104	Mt Pleasant School Dist #4	(170)	(118)	495	-	460	577	1,071	172	172	172	172	186	161	36	
School District	400105	Central Cass Public School District #7	(237)	(15)	(252)	-	4,328	1,629	4,176	750	750	750	750	769	367	40	
School District	400106	Milnor Public School District #2	(308)	8	(138)	-	(391)	1,033	310	30	30	30	30	58	105	27	
School District	400107	Mapleton Public School	188	521	(67)	-	(1,580)	168	(569)	(106)	(106)	(106)	(106)	(118)	(30)	3	
School District	400108	Linton Public School District #36	283	445	359	-	(1,165)	(2,377)	(2,092)	(340)	(340)	(340)	(340)	(361)	(306)	(65)	
School District	400109	Tioga Public School District #15	712	(505)	687	-	(1,999)	(3,648)	(2,639)	(410)	(410)	(410)	(410)	(466)	(442)	(91)	
School District	400114	Zeeland Public Schools	(17)	(26)	(41)	-	109	1,277	1,114	180	180	180	180	180	176	38	
School District	400117	Garrison Public School District #51	347	133	660	-	2,354	(1,287)	1,471	301	301	301	301	272	13	(18)	
School District	400118	Kenmare Public School District #28	(361)	214	339	-	(4,708)	(1,102)	(4,133)	(771)	(771)	(771)	(771)	(740)	(288)	(21)	
School District	400119	Lewis & Clark Public Schools	1,416	27	(706)	-	5,231	10,858	13,402	2,319	2,319	2,319	2,319	2,199	1,617	310	
School District	400120	Sw Special Education Unit	297	(2)	(19)	-	(1,933)	70	(1,184)	(218)	(218)	(218)	(218)	(241)	(73)	2	
School District	400121	North Valley Career & Technology Center	(90)	(51)	(57)	-	95	668	504	79	79	79	79	85	87	16	
School District	400122	Dakota Prairie Public School	346	971	(302)	-	(1,806)	7,245	5,580	894	894	894	894	864	924	216	
School District	400123	Beach Public School District #3	707	963	542	-	(7,041)	2,794	(1,119)	(275)	(275)	(275)	(275)	(336)	215	102	
School District	400124	Rollette Public School	(541)	272	246	-	2,480	(1,089)	950	187	187	187	187	230	(4)	(24)	
School District	400125	Drake Public School District	80	(409)	(215)	-	4,411	7	2,774	530	530	530	530	522	137	(5)	
School District	400137	New Salem Almont School District #49	(345)	42	292	-	1,037	2,640	3,105	507	507	507	507	538	449	90	
School District	400138	Max Public School	(78)	129	225	-	(2,531)	(78)	(1,662)	(320)	(320)	(320)	(320)	(310)	(79)	7	
School District	400139	East Central Special Education Unit	(653)	(96)	(565)	-	1,021	1,552	1,132	176	176	176	176	227	173	28	
School District	400140	North Sargent School District #3	37	(413)	81	-	157	(2,070)	(1,878)	(305)	(305)	(305)	(305)	(308)	(286)	(64)	
School District	400141	Wahpeton Public School District #37	532	(373)	1,352	-	(4,731)	(5,912)	(7,319)	(1,258)	(1,258)	(1,258)	(1,258)	(1,302)	(842)	(143)	
School District	400142	Medina Public School District #3	(114)	(128)	(86)	-	2,399	70	1,566	294	294	294	294	300	92	(2)	
School District	400143	Pingree-Buchanan School District	(108)	758	(527)	-	(9,488)	5,346	(2,249)	(544)	(544)	(544)	(544)	(532)	309	150	
School District	400144	West River Student Services	240	(37)	(301)	-	(1,332)	3,478	1,888	284	284	284	284	268	387	97	
School District	400145	Leeds Public School District 6	128	27	(169)	-	2,119	1,793	3,034	536	536	536	536	528	313	49	
School District	400147	Sawyer Public School	200	142	293	-	(1,045)	(1,369)	(1,463)	(246)	(246)	(246)	(246)	(262)	(184)	(33)	
School District	400148	Wilmar Multidistrict Special Education Unit	(363)	147	450	-	3,133	(10,027)	(6,085)	(926)	(926)	(926)	(926)	(897)	(1,189)	(295)	
School District	400149	Great Northwest Education Cooperative	44	(17)	27	-	(2,238)	(940)	(2,398)	(429)	(429)	(429)	(429)	(433)	(218)	(31)	
School District	400150	Anamoose Public School District #14	(135)	(49)	(155)	-	1,303	(25)	674	129	129	129	129	138	25	(5)	
School District	400151	South Prairie School District #70	(363)	886	(270)	-	(593)	3,163	2,489	392	392	392	392	421	414	86	
School District	400152	South East Education Cooperative	686	594	(1,323)	-	1,407	12,508	11,496	1,916	1,916	1,916	1,916	1,858	1,632	342	
School District	400153	South Heart Public School District #9	(196)	(83)	(429)	-	1,526	6,831	6,447	1,058	1,058	1,058	1,058	1,078	944	193	
Political Subdivision	500002	Cass County Water Resource District	150	(108)	(57)	-	(235)	(1)	(209)	(35)	(35)	(35)	(35)	(45)	(22)	(2)	
Political Subdivision	500003	Walsh County Water Resource District	68	(40)	(21)	-	171	138	237	43	43	43	43	39	21	5	
Political Subdivision	500005	Ramsey County Soil Conservation District	14	(122)	(24)	-	3,832	550	3,155	583	583	583	583	581	227	15	
Political Subdivision	500006	James River Soil Conservation District	(15)	(19)	(14)	-	29	106	78	12	12	12	12	13	14	3	
Political Subdivision	500007	Burleigh County Soil Conservation District	(140)	(454)	(49)	-	3,329	(75)	1,897	358	358	358	358	370	100	(5)	
Political Subdivision	500008	Trall County Water Resource District	244	(19)	(13)	-	163	(75)	173	41	41	41	41	21	(8)	(4)	
Political Subdivision	500009	Grafton Park District	(36)	682	(118)	-	(4,795)	5,423	1,564	166	166	166	166	170	570	160	
Political Subdivision	500010	Cass County Soil Conservation District	(47)	(67)	27	-	(397)	(1,163)	(1,344)	(227)	(227)	(227)	(227)	(226)	(173)	(37)	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(347)	17	9	-	(266)	(145)	(504)	(100)	(100)	(100)	(100)	(71)	(30)	(3)	
Political Subdivision	500016	Greater Ramsey Water District	(75)	336	(190)	-	(1,878)	3,234	1,457	201	201	201	201	206	357	90	
Political Subdivision	500017	Carnegie Regional Library	2	43	(148)	-	139	1,223	1,060	174	174	174	174	174	156	34	
Political Subdivision	500018	Griggs County Public Library	(69)	(20)	53	-	789	(1,100)	(385)	(49)	(49)	(49)	(49)	(46)	(111)	(32)	
Political Subdivision	500019	R & T Water Supply Commerce Authority	(802)	(66)	(751)	-	(1,634)	1,853	(760)	(189)	(189)	(189)	(189)	(189)	84	31	
Political Subdivision	500022	Consolidated Waste Ltd	103	(187)	291	-	125	(1,859)	(1,336)	(211)	(211)	(211)	(211)	(220)	(223)	(49)	

*Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020.

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

		During Year Ending		2017	2018	2019	2017		2018	2019	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions																			
		Recognition Period		7.3881	7.2973	7.2213	7.3881	7.2973	7.2213																					
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions			Changes in Proportionate Share			Total Deferred	2020	2021	2022	2023	2024	2025	2026 and Thereafter														
Political Subdivision	500023	Walsh County Housing Authority	(7)	(10)	(7)	-	(24)	(39)	(68)	(12)	(12)	(12)	(12)	(10)	(6)	(4)														
Political Subdivision	500024	Williams County Soil Conservation District	(17)	(358)	(386)	-	3,794	3,722	5,356	931	931	931	931	931	600	101														
Political Subdivision	500025	Bowman City Park Board	14	(415)	232	-	3,161	(2,705)	(129)	36	36	36	36	34	(228)	(79)														
Political Subdivision	500028	Williston Housing Authority	776	(79)	130	-	2,495	(1,506)	1,030	245	245	245	245	181	(92)	(39)														
Political Subdivision	500030	Minot Rural Fire Department	(35)	(59)	(44)	-	326	289	384	66	66	66	66	71	42	7														
Political Subdivision	500031	Central Plains Water District	(45)	(434)	(207)	-	2,272	1,330	2,274	402	402	402	402	405	230	31														
Political Subdivision	500033	Ransom County Soil Cons Dist	(13)	(20)	(31)	-	53	193	25	25	25	25	26	25	22	8														
Political Subdivision	500038	Jamestown Regional Airport	(31)	(46)	(270)	-	55	4,376	3,523	566	566	566	566	567	569	123														
Political Subdivision	500040	Fargo Park District	(3,927)	(1,523)	(1,615)	-	20,057	12,515	20,514	3,517	3,517	3,517	3,517	3,846	2,263	337														
Political Subdivision	500041	Bismarck Rural Fire Protection	(983)	(1,083)	(604)	-	1,061	4,180	2,481	359	359	359	359	440	494	111														
Political Subdivision	500045	Dunsmuir Community Nursing Home	1,978	682	(1,598)	-	(2,254)	3,747	1,883	351	351	351	351	185	231	63														
Political Subdivision	500047	Mercer County Soil Conservation District	608	(28)	(26)	-	2,776	314	2,604	499	499	499	499	451	149	8														
Political Subdivision	500049	West Fargo Park District	(633)	(747)	(400)	-	4,215	2,131	3,634	629	629	629	629	684	383	51														
Political Subdivision	500053	Stutsman County Housing Authority	(38)	88	(60)	-	(465)	1,694	1,112	169	169	169	169	171	213	52														
Political Subdivision	500054	Grand Forks County Water Resource District	114	(19)	(12)	-	887	(41)	653	127	127	127	127	121	28	(4)														
Political Subdivision	500055	Southeast Region Career & Technology Center	(21)	(70)	(30)	-	2,192	1	1,503	284	284	284	284	287	81	(1)														
Political Subdivision	500056	Cavalier County Job Development Authority	(10)	(16)	(11)	-	64	(16)	3	2	2	2	2	1	(4)	(2)														
Political Subdivision	500057	Barnes County Soil Conservation District	400	(25)	(19)	-	115	89	364	76	76	76	76	44	16	-														
Political Subdivision	500059	Trail Rural Water District	60	(50)	1,297	-	1,526	(8,664)	(5,239)	(810)	(810)	(810)	(810)	(814)	(958)	(227)														
Political Subdivision	500061	Ward County Water Resource District	(8)	(12)	(9)	-	4	(32)	(46)	(8)	(8)	(8)	(8)	(8)	(6)	-														
Political Subdivision	500063	Southwest Water Authority	(787)	3,130	(2,806)	-	(7,285)	(8,103)	(12,881)	(2,187)	(2,187)	(2,187)	(2,187)	(2,118)	(1,683)	(332)														
Political Subdivision	500068	Burleigh County Council On Aging	195	(732)	(59)	-	325	1,333	920	146	146	146	146	133	161	42														
Political Subdivision	500072	Watford City Park District	1,327	(189)	749	-	7,885	(322)	6,741	1,294	1,294	1,294	1,294	1,181	370	14														
Political Subdivision	500080	Western & Central Stark Soil Conservation District	18	(37)	(28)	-	131	103	147	25	25	25	25	25	15	7														
Political Subdivision	500081	Ramsey County Housing Authority	77	(274)	(17)	-	(1,009)	256	(678)	(133)	(133)	(133)	(133)	(136)	(118)	8														
Political Subdivision	500082	Grand Forks Public Library	(162)	(369)	(1,016)	-	228	16,830	13,306	2,122	2,122	2,122	2,122	2,152	2,182	484														
Political Subdivision	500084	Rolette County Soil Conservation District	(16)	4	(10)	-	(154)	133	(12)	(6)	(6)	(6)	(6)	(6)	14	4														
Political Subdivision	500085	Jamestown Parks And Recreation District	(689)	(128)	(289)	-	16,599	3,831	14,599	2,654	2,654	2,654	2,654	2,709	1,162	112														
Political Subdivision	500091	Ramsey County Water Resource District	(7)	(41)	(7)	-	111	(21)	22	5	5	5	5	6	(4)	-														
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(74)	(106)	(75)	-	(819)	(160)	(917)	(170)	(170)	(170)	(170)	(164)	(69)	(4)														
Political Subdivision	500108	North Dakota Firefighters Association	717	(459)	(40)	-	2,200	1,306	2,780	511	511	511	511	452	243	41														
Political Subdivision	500109	James River Valley Library System	203	(61)	107	-	195	253	530	95	95	95	95	82	58	10														
Political Subdivision	500110	Grand Forks Park District	258	(167)	(18)	-	9,094	3,992	10,058	1,808	1,808	1,808	1,808	1,786	916	124														
Political Subdivision	500111	McIntosh County Housing Authority	(9)	(12)	(8)	-	(142)	(42)	(162)	(29)	(29)	(29)	(29)	(29)	(15)	(2)														
School District	500113	Lonetree Special Education Unit	(19)	(30)	(20)	-	89	(138)	(103)	(17)	(17)	(17)	(15)	(14)	(19)	(4)														
School District	500114	Roughrider Education Services Program (RESP)	(8)	27	(7)	-	(154)	(146)	(230)	(39)	(39)	(39)	(39)	(39)	(29)	(6)														
Political Subdivision	500116	Western Area Water Supply Authority	440	1,596	793	-	(6,577)	4,492	1,198	109	109	109	109	69	532	161														
Political Subdivision	500118	Crosby Park District	1,493	442	(287)	-	(2,938)	2,074	615	107	107	107	107	145	107	58														
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(409)	232	(32)	-	(1,717)	1,966	343	10	10	10	10	41	204	58														
Political Subdivision	500121	Devils Lake Park Board	(84)	(185)	(422)	-	(1,147)	(1,311)	(2,510)	(434)	(434)	(434)	(434)	(430)	(291)	(53)														
Political Subdivision	500122	North Central Soil Conservation District	297	(83)	(227)	-	202	1,840	1,654	279	279	279	279	256	230	52														
Political Subdivision	500123	Williston Rural Fire Protection District #1	(13)	(26)	584	-	1,674	(5,356)	(2,922)	(437)	(437)	(437)	(436)	(435)	(595)	(145)														
Political Subdivision	500124	Emmons County Soil Conservation District	-	(120)	93	-	1,635	(1,568)	(172)	4	4	4	4	4	(145)	(47)														
Political Subdivision	500125	Walhapon Park Board	(3,650)	(138)	118	-	(673)	(2,272)	(4,613)	(903)	(903)	(903)	(903)	(601)	(332)	(68)														
Political Subdivision	500126	City Of Bottineau Park Board	-	(306)	19	-	9,469	(408)	6,316	1,202	1,202	1,202	1,202	1,202	317	(11)														
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	541	541	554	-	-	-	1,192	224	224	224	224	181	100	15														
City	200043	City of Dickinson	-	-	(34,389)	-	375,944	294,257	47,298	47,298	47,298	47,298	47,298	47,298	47,298	10,469														
City	200092	City of Minot	-	-	(18,648)	-	155,002	117,472	18,882	18,882	18,882	18,882	18,882	18,882	18,882	4,180														
City	200123	City of Grenora	-	-	(597)	-	9,159	7,376	1,186	1,186	1,186	1,186	1,186	1,186	1,186	260														
County	300041	Sargent County	-	-	(5,682)	-	51,960	39,869	6,409	6,409	6,409	6,409	6,409	6,409	6,409	1,415														
School District	400154	Sargent Central Public School District #6	-	-	(800)	-	18,850	15,550	2,500	2,500	2,500	2,500	2,500	2,500	2,500	550														
School District	400155	Fairmount Public School	-	-	(332)	-	7,015	5,758	925	925	925	925	925	925	925	208														
Political Subdivision	500127	Bottineau County Water Resource District	-	-	646	-	-	557	89	89	89	89	89	89	89	23														
Political Subdivision	500128	Logan County Soil Conservation District	-	-	(397)	-	3,798	2,930	471	471	471	471	471	471	471	104														
Political Subdivision	500129	Park District - City of New Rockford	-	-	(122)	-	3,309	2,746	441	441	441	441	441	441	441	100														
Political Subdivision	500131	Minot Park District	-	-	(4,177)	-	31,637	23,657	3,803	3,803	3,803	3,803	3,803	3,803	3,803	839														
Political Subdivision	500132	Valley City Park District	-	-	(2,544)	-	20,103	15,127	2,432	2,432	2,432	2,432	2,432	2,432	2,432	535														
City	200007	City of Beulah	-	-	(455)	-	2,570	1,822	293	293	293	293	293	293	293	64														
State of ND	030500	Tobacco Prevention/Control Committee	7,499	-	-	-	-	-	4,454	1,015	1,015	1,015	1,015	394	-	-														
Total			\$	31,159	\$	(415,244)	\$	205,664	\$	-	\$	7	\$	(13)	\$	(105,744)	\$	(24,208)	\$	(24,208)	\$	(24,208)	\$	(24,190)	\$	(26,721)	\$	11,567	\$	6,224

* Based on a measurement date of June 30, 2019. Will be used for fiscal year ending June 30, 2020. The sum of the values by employer differ from the System totals due to rounding.

SECTION F

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 (Concluded)

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 (Concluded)

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 postemployment 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.

Glossary of Terms (Concluded)

Total OPEB Expense

The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year:

1. Service Cost
2. Interest on the Total OPEB Liability
3. Current-Period Benefit Changes
4. Employee Contributions (made negative for addition here)
5. Projected Earnings on Plan Investments (made negative for addition here)
6. OPEB Plan Administrative Expense
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.