

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, 2021





December 20, 2021

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, 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.

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report reflects the impact of COVID-19 through June 30, 2021. However, this report does not reflect the longer term and still developing future impact of COVID-19, which is likely to further influence demographic experience and economic expectations. We will continue to monitor these developments and their impact.

The signing actuaries are independent of the plan sponsor.

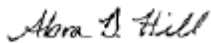
Bonita J. Wurst and Abra D. Hill are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

Respectfully submitted,

Gabriel, Roeder, Smith & Company



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cc: Mr. Scott Miller, NDPERS
Mr. Derrick Hohbein, NDPERS



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, 2021 actuarial valuation report.



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2021

Actuarial Valuation Date	July 1, 2021
Measurement Date of the Net OPEB Liability	July 1, 2021
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	July 1, 2021
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	July 1, 2022

Membership

Number of	
- Retirees and Beneficiaries	13,697
- Inactive, Nonretired Members	7,112
- Active Members	21,067
- Total	41,876
Covered Payroll	\$ 1,090,257,793

Net OPEB Liability

Total OPEB Liability	\$ 237,951,735
Plan Fiduciary Net Position	182,334,446
Net OPEB Liability	\$ 55,617,289
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	76.63 %
Net OPEB Liability as a Percentage of Covered Payroll	5.10 %

Development of the Single Discount Rate

Single Discount Rate	6.50 %
Long-Term Expected Rate of Investment Return	6.50 %
Long-Term Municipal Bond Rate*	1.92 %
Last year ending June 30 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121

Total OPEB Expense	\$ 7,404,364
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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	3,194,051
Changes in assumptions	8,612,948
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 11,806,999

Deferred Inflows of Resources

Difference between expected and actual experience	1,524,479
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	19,055,835
Total	\$ 20,580,314

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2021. 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, 2021.

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, 2021 and a measurement date of July 1, 2021.

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 6.50%; the municipal bond rate is 1.92% (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 6.50%.

Future Uncertainty or Risk

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

- Actual medical trend differing from expected;
- 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, 2021*

A. Expense

1. Service Cost	\$	4,273,247
2. Interest on the Total OPEB Liability		14,657,683
3. Current-Period Benefit Changes		-
4. Employee Contributions (made negative for addition here) ¹		(390,519)
5. Projected Earnings on Plan Investments (made negative for addition here)		(9,471,337)
6. OPEB Plan Administrative Expense		430,097
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)		(312)
8. Recognition of Outflow/(Inflow) of Resources due to Liabilities		3,012,214
9. Recognition of Outflow/(Inflow) of Resources due to Assets		(5,106,709)
10. Total OPEB Expense	\$	7,404,364

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 21,067 active employees in the plan was approximately 10.5336 years. Additionally, the total plan membership (active employees and inactive employees) was 41,876. 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 5.2992 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, 2021. Will be used for fiscal year ending June 30, 2022.*

¹ Includes repurchases of service credit.



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2021*

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	\$ 3,194,051	\$ 1,524,479	\$ 1,669,572
2. Assumption Changes	8,612,948	-	8,612,948
3. Net Difference between projected and actual earnings on OPEB plan investments	-	19,055,835	(19,055,835)
4. Total	\$ 11,806,999	\$ 20,580,314	\$ (8,773,315)

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

Year Ending July 1	Net Deferred Outflows (Inflows) of Resources
2022	\$ (1,346,804)
2023	(1,484,006)
2024	(2,326,396)
2025	(3,849,525)
2026	233,416
Thereafter	-
Total	\$ (8,773,315)

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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

Increase (Decrease) in OPEB Expense Arising from difference between expected and actual experience														
Year Ending June 30	Difference between Expected and Actual Experience	Recognition Period (Years)	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (2,231,206)	7.3881	\$ (721,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	\$ -	\$ -
2018	2,732,254	7.2973	1,234,574	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	-	-
2019	(1,374,146)	7.2213	(803,273)	-	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)	-
2020	314,726	5.6501	203,320	-	-	-	55,703	55,703	55,703	55,703	55,703	36,211	-	-
2021	2,164,642	5.2992	1,756,157	-	-	-	-	408,485	408,485	408,485	408,485	408,485	122,217	-
Total			1,669,572	(302,000)	72,420	(117,871)	(62,168)	346,317	346,317	346,317	531,111	365,719	80,108	-

Increase (Decrease) in OPEB Expense Arising from changes in assumptions ¹														
Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 8,860,723	7.3881	\$ 2,864,103	\$ 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	2,924,344	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308	-
2020	4,372,129	5.6501	2,824,501	-	-	-	773,814	773,814	773,814	773,814	773,814	503,059	-	-
2021	-	5.2992	-	-	-	-	-	-	-	-	-	-	-	-
Total			8,612,948	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	2,665,897	2,665,897	1,932,028	1,195,818	153,308	-

Increase (Decrease) in OPEB Expense Arising from net difference between projected and actual earnings on OPEB plan investments														
Year Ending June 30	Difference between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (3,738,454)	5.0000	\$ -	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,691)	\$ (747,690)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	686,006	5.0000	137,202	-	137,201	137,201	137,201	137,201	137,202	-	-	-	-	-
2019	1,466,575	5.0000	586,630	-	-	293,315	293,315	293,315	293,315	293,315	-	-	-	-
2020	3,107,645	5.0000	1,864,587	-	-	-	621,529	621,529	621,529	621,529	621,529	-	-	-
2021	(27,055,318)	5.0000	(21,644,254)	-	-	-	-	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,062)	-	-
Total			(19,055,835)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	(4,359,018)	(4,496,220)	(4,789,535)	(5,411,062)	-	-

Increase (Decrease) in OPEB Expense Arising from All Sources														
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
				2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 2,891,063	Varies by Type	\$ 2,142,897	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249	\$ -	\$ -	\$ -
2018	3,418,260	Varies by Type	1,371,776	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	-	-
2019	5,095,050	Varies by Type	2,707,701	-	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199	-
2020	7,794,500	Varies by Type	4,892,408	-	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	539,270	-	-
2021	(24,890,676)	Varies by Type	(19,888,097)	-	-	-	-	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,577)	122,217	-
Total			(8,773,315)	149,633	661,254	1,457,037	2,908,083	(2,094,495)	(1,346,804)	(1,484,006)	(2,326,396)	(3,849,525)	233,416	-

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.
For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.



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

	Outflow of Resources											
	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 3,194,051	\$ -	\$ 374,420	\$ 374,420	\$ 430,123	\$ 838,608	\$ 838,608	\$ 838,608	\$ 838,608	\$ 556,010	\$ 122,217	\$ -
Changes in assumptions	8,612,948	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	2,665,897	2,665,897	1,932,028	1,195,818	153,308	-
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-	-	-
Total	11,806,999	1,199,324	1,573,744	2,266,503	3,096,020	3,504,505	3,504,505	3,504,505	2,770,636	1,751,828	275,525	-

	(Inflows) of Resources											
	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (1,524,479)	\$ (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	(19,055,835)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	(4,359,018)	(4,496,220)	(4,789,535)	(5,411,062)	-	-
Total	(20,580,314)	(1,049,691)	(912,490)	(809,466)	(187,937)	(5,599,000)	(4,851,309)	(4,988,511)	(5,097,032)	(5,601,353)	(42,109)	-

	Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities											
	Total Deferred (2022-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 10,282,520	\$ 897,324	\$ 1,271,744	\$ 1,774,212	\$ 2,603,729	\$ 3,012,214	\$ 3,012,214	\$ 3,012,214	\$ 2,463,139	\$ 1,561,537	\$ 233,416	\$ -
Total Assets	(19,055,835)	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	(4,359,018)	(4,496,220)	(4,789,535)	(5,411,062)	-	-
Total	(8,773,315)	149,633	661,254	1,457,037	2,908,083	(2,094,495)	(1,346,804)	(1,484,006)	(2,326,396)	(3,849,525)	233,416	-



Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2020	June 30, 2021
Assets		
Cash	\$ 814,077	\$ 1,298,715
Receivables		
Contribution receivable	1,007,849	941,729
Interest receivable	252	37
Due from other fiduciary funds	0	0
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	291	282
Total receivables	1,008,392	942,048
Investments		
Equities	88,768,471	118,281,574
Fixed income	54,676,415	61,279,787
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	792,184	681,897
Total Investments	144,237,070	180,243,258
Prepaid expenses	-	-
Capital assets (net of depreciation/ amortization)	17,873	9,372
Total assets	146,077,412	182,493,393
Liabilities		
Salaries payable	-	-
Accounts payable	456,495	158,834
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	-	113
Accrued compensated absences	-	-
Total liabilities	456,495	158,947
Net position restricted for postemployment healthcare benefits	\$ 145,620,917	\$ 182,334,446



Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2020	June 30, 2021
Additions:		
Contributions:		
From employer	\$ 13,392,266	\$ 13,110,651
From employee	16,319	15,481
Total contributions	13,408,585	13,126,132
Investment income		
Net change in fair value of investments	3,791,934	34,154,175
Interest and dividends	3,530,531	2,867,873
Less investment expense	(417,596)	(495,393)
Net investment income	6,904,869	36,526,655
Repurchase service credit	556,585	375,038
Miscellaneous Income	9,580	312
Total additions	20,879,619	50,028,137
Deductions:		
Benefits paid to participants	-	-
Refunds	4,614	5,437
Prefunded credit applied	12,312,461	12,879,074
Health premiums paid	-	-
	12,317,075	12,884,511
Administrative expenses	453,913	430,097
Total deductions	12,770,988	13,314,608
Change in net position	8,108,631	36,713,529
Net position restricted for postemployment healthcare benefits		
Beginning of year	137,512,286	145,620,917
End of year	\$ 145,620,917	\$ 182,334,446



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, 2021

Total OPEB Liability

Service Cost	\$ 4,273,247
Interest on the Total OPEB Liability	14,657,683
Benefit Changes	-
Difference between Expected and Actual Experience	2,164,642
Assumption Changes	-
Benefit payments and refunds	(12,884,511)
Net Change in Total OPEB Liability	\$ 8,211,061
Total OPEB Liability - Beginning	229,740,674
Total OPEB Liability - Ending (a)	<u>\$ 237,951,735</u>

Plan Fiduciary Net Position

Employer Contributions	\$ 13,110,651
Employee Contributions	15,481
Contribution - Service Credit Repurchase	375,038
OPEB Plan Net Investment Income	36,526,655
Benefit payments and refunds	(12,884,511)
OPEB Plan Administrative Expense	(430,097)
Transfers and Other Income	312
Net Change in Plan Fiduciary Net Position	\$ 36,713,529
Plan Fiduciary Net Position - Beginning	145,620,917
Plan Fiduciary Net Position - Ending (b)	<u>\$ 182,334,446</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 55,617,289</u>

Plan Fiduciary Net Position as a Percentage

76.63%

Covered Employee Payroll	\$ 1,090,257,793
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Net OPEB Liability as a Percentage

5.10%



Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending July 1,	2021	2020	2019	2018	2017
Total OPEB Liability					
Service Cost	\$ 4,273,247	\$ 4,041,849	\$ 3,827,807	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	14,657,683	15,498,021	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-	-	-
Difference between Expected and Actual Experience	2,164,642	314,726	(1,374,146)	2,732,254	(2,231,206)
Assumption Changes ¹	-	4,372,129	5,002,621	-	8,860,723
Benefit payments and refunds	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
Net Change in Total OPEB Liability	\$ 8,211,061	\$ 11,909,650	\$ 11,168,229	\$ 9,968,025	\$ 14,373,168
Total OPEB Liability - Beginning	229,740,674	217,831,024	206,662,795	196,694,770	182,321,602
Total OPEB Liability - Ending (a)	\$ 237,951,735	\$ 229,740,674	\$ 217,831,024	\$ 206,662,795	\$ 196,694,770
Plan Fiduciary Net Position					
Employer Contributions	\$ 13,110,651	\$ 13,392,266	\$ 12,977,460	\$ 12,834,547	\$ 12,575,627
Employee Contributions	15,481	16,319	15,859	15,984	16,173
Contribution - Service Credit Repurchase	375,038	556,585	377,329	746,942	464,323
OPEB Plan Net Investment Income	36,526,655	6,904,869	8,178,932	8,210,898	12,074,082
Benefit payments and refunds	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(430,097)	(453,913)	(437,349)	(480,244)	(443,220)
Transfers and Other Income	312	9,580	(857)	225	-
Net Change in Plan Fiduciary Net Position	36,713,529	8,108,631	9,606,304	10,312,292	14,672,615
Plan Fiduciary Net Position - Beginning	145,620,917	137,512,286	127,905,982	117,593,690	102,921,075
Plan Fiduciary Net Position - Ending (b)	\$ 182,334,446	\$ 145,620,917	\$ 137,512,286	\$ 127,905,982	\$ 117,593,690
Net OPEB Liability - Ending (a) - (b)	55,617,289	84,119,757	80,318,738	78,756,813	79,101,080
Plan Fiduciary Net Position as a Percentage					
of Total OPEB Liability	76.63 %	63.38 %	63.13 %	61.89 %	59.78 %
Covered Employee Payroll	\$ 1,090,257,793	\$ 1,139,970,530	\$ 1,115,857,588	\$ 1,094,216,775	\$ 1,081,841,008
Net OPEB Liability as a Percentage					
of Covered Employee Payroll	5.10 %	7.38 %	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.
For fiscal year ending June 30, 2020, includes difference in liability due to changes in the assumptions from the 2020 experience study.

Ten fiscal years will be built prospectively.



Schedules of Required Supplementary Information

Schedule of the Net OPEB Liability Multiyear

FY Ending July 1,	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 %
2020	229,740,674	145,620,917	84,119,757	63.38 %	1,139,970,530	7.38 %
2021	237,951,735	182,334,446	55,617,289	76.63 %	1,090,257,793	5.10 %

Ten fiscal years will be built prospectively.

Schedule of Contributions Multiyear

FY Ending July 1,	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 %
2020	12,145,328	13,392,266	(1,246,938)	1,139,970,530	1.17 %
2021	13,340,003	13,110,651	229,352	1,090,257,793	1.20 %

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions

Valuation Date:	July 1, 2021
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 2020 contribution):

Actuarial Cost Method	Entry Age Normal
Amortization Method	NA
Asset Valuation Method	5-Year smoothed market
Inflation	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	6.50%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes	<p>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.</p> <p>The investment return assumption was decreased from 7.25% to 6.50% beginning with the actuarial valuation as of July 1, 2020. All other actuarial assumptions were adopted by the Board based on an experience study covering the period July 1, 2015, through June 30, 2019.</p> <p>The determination of the actuarial rate was changed effective July 1, 2019 to equal the rate needed to pay off the unfunded liability and future NC contributions at the end of 20 years as a level percent of closed group (decreasing) payroll.</p> <p>The employer rate to the System is the statutory contribution rate of 1.14% of payroll.</p>
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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	2.25%
Salary Increases	Not Applicable
Investment Rate of Return	6.50%
Retirement Age	Age-based table of rates that are specific to the type of eligibility condition.
Mortality	Pub-2010 Healthy Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 103% for males and 101% for females. Pub-2010 Disabled Retiree Mortality table (for General Employees), sex-distinct, with rates multiplied by 117% for males and 112% for females. Pub-2010 Employee Mortality table (for General Employees), sex-distinct, with rates multiplied by 92% for both males and females. Mortality rates are projected from 2010 using the MP-2019 scale.

Other Information:

Notes	<p>RHIC is for the most part a closed plan. There were no benefit changes during the year.</p> <p>The employer rate to the System is the statutory contribution rate of 1.14% of payroll.</p>
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Schedule of Investment Returns Multiyear Last 10 Fiscal Years

FY Ending July 1,	Annual Return¹
2017	
2018	
2019	
2020	
2021	

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
2020	80,318,738	12,306,868	13,392,266	6,343,454	1,457,037	84,119,757
2021	84,119,757	7,404,364	13,110,651	(19,888,097)	2,908,084	55,617,289

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 %	5.85 %	1.93 %
Sm Cap Domestic Equities	6.00 %	6.75 %	0.41 %
International Equities	26.00 %	6.25 %	1.63 %
Core-Plus Fixed Income	35.00 %	0.50 %	0.18 %
Total	100.00 %		4.14 %

Asset allocation and long term expected returns were provided by investment consultant and are net of inflation of 2.00%.

The discount rate used to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed statutory/Board approved employer contributions will be made at the statutory rates described in this report. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries are not included. Based on those actuarial 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 6.50%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

1% Decrease	Current Single Discount	1% Increase
5.50%	Rate Assumption	7.50%
6.50%		
\$82,487,616	\$55,617,289	\$32,880,996

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, 2021

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	13,697
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	7,112
Active Plan Members	21,067
Total Plan Members	41,876

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

As of June 30, 2020						As of June 30, 2021					
Employer	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
City	\$ 140,115,459	1.14%	\$ 1,597,316	12.291152%	\$ 10,339,288	\$ 139,988,494	1.14%	\$ 1,595,866	12.839943%	\$ 7,141,223	
County	209,479,226	1.14%	2,388,064	18.375845%	15,457,711	199,333,188	1.14%	2,272,398	18.283125%	10,168,574	
District Health Unit	13,061,162	1.14%	148,898	1.145745%	963,799	12,734,023	1.14%	145,167	1.167983%	649,601	
Political Subdivision	24,220,170	1.14%	276,110	2.124631%	1,787,235	23,052,054	1.14%	262,791	2.114371%	1,175,956	
School District	192,546,482	1.14%	2,195,033	16.890487%	14,208,238	171,774,116	1.14%	1,958,227	15.755366%	8,762,707	
State	269,356,256	1.14%	3,070,661	23.628354%	19,876,116	260,296,846	1.14%	2,967,383	23.874798%	13,278,515	
State of ND	291,191,783	1.14%	3,319,588	25.543798%	21,487,383	283,079,077	1.14%	3,227,101	25.964417%	14,440,707	
Total	\$ 1,139,970,538	1.14%	\$ 12,995,670	100.000012%	\$ 84,119,770	\$ 1,090,257,798	1.14%	\$ 12,428,933	100.000003%	\$ 55,617,283	

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, 2021		
		Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
		1% Lower		1% Higher
		5.50%	6.50%	7.50%
City	12.839943%	\$ 10,591,364	\$ 7,141,223	\$ 4,221,897
County	18.283125%	15,081,312	10,168,574	6,011,677
District Health Unit	1.167983%	963,439	649,601	384,044
Political Subdivision	2.114371%	1,744,093	1,175,956	695,230
School District	15.755366%	12,996,227	8,762,707	5,180,525
State	23.874798%	19,693,752	13,278,515	7,850,274
State of ND	25.964417%	21,417,430	14,440,707	8,537,363
Total	100.000003%	\$ 82,487,617	\$ 55,617,283	\$ 32,881,010

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	12.839943%	\$ 1,683,401	\$ 1,713,958	\$ (30,557)	\$ 139,988,494	1.22%
County	18.283125%	2,397,037	2,411,448	(14,411)	199,333,188	1.21%
District Health Unit	1.167983%	153,133	151,594	1,539	12,734,023	1.19%
Political Subdivision	2.114371%	277,211	282,514	(5,303)	23,052,054	1.23%
School District	15.755366%	2,065,629	2,113,493	(47,864)	171,774,116	1.23%
State	23.874798%	3,130,141	3,139,124	(8,983)	260,296,846	1.21%
State of ND	25.964417%	3,404,104	3,389,505	14,599	283,079,077	1.20%
Total	100.000003%	\$ 13,110,656	\$ 13,201,636	\$ (90,980)	\$ 1,090,257,798	1.21%

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	Proportionate Share of	Total Employer Expense
City	12.839943%	\$ 410,117	\$ 1,105,897	\$ -	\$ 1,484,777	\$ 3,000,791	\$ 195,741	\$ -	\$ 2,446,758	\$ 323,602	\$ 2,966,101	\$ 950,714	\$ 286,967	\$ -	\$ 1,237,681
County	18.283125%	583,982	1,574,714	-	750,643	2,909,339	278,723	-	3,484,006	1,008,387	4,771,116	1,353,747	(68,875)	-	1,284,872
District Health Unit	1.167983%	37,311	100,596	-	60,243	198,150	17,806	-	222,571	46,994	287,371	86,486	3,004	-	89,490
Political Subdivision	2.114371%	67,520	182,108	-	244,906	494,534	32,234	-	402,911	143,411	578,556	156,572	26,352	-	182,924
School District	15.755366%	503,233	1,357,001	-	928,648	2,788,882	240,193	-	3,002,311	1,053,492	4,295,996	1,166,592	(15,566)	-	1,151,026
State	23.874798%	762,565	2,056,328	-	663,974	3,482,867	363,966	-	4,549,543	1,163,222	6,076,731	1,767,782	(130,975)	-	1,636,807
State of ND	25.964417%	829,313	2,236,302	-	1,029,590	4,095,205	395,820	-	4,947,737	1,406,784	6,750,341	1,922,499	(107,856)	-	1,814,643
Total	100.000003%	\$ 3,194,041	\$ 8,612,946	\$ -	\$ 5,162,781	\$ 16,969,768	\$ 1,524,483	\$ -	\$ 19,055,837	\$ 5,145,892	\$ 25,726,212	\$ 7,404,392	\$ (6,949)	\$ -	\$ 7,397,443

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

Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2028 and Thereafter
		Total Deferred	2022	2023	2024	2025	2026	2027	
City	12.839943%	\$ 34,690	\$ 114,038	\$ 96,429	\$ (8,819)	\$ (248,047)	\$ 81,089	\$ -	\$ -
County	18.283125%	(1,861,777)	(315,113)	(340,196)	(495,359)	(751,600)	40,491	-	-
District Health Unit	1.167983%	(89,221)	(12,723)	(14,322)	(23,833)	(42,134)	3,791	-	-
Political Subdivision	2.114371%	(84,022)	(2,126)	(5,027)	(22,204)	(62,380)	7,715	-	-
School District	15.755366%	(1,507,114)	(227,756)	(249,376)	(380,856)	(656,372)	7,246	-	-
State	23.874798%	(2,593,864)	(452,525)	(485,279)	(690,290)	(1,009,993)	44,223	-	-
State of ND	25.964417%	(2,655,136)	(457,545)	(493,172)	(714,512)	(1,050,177)	60,270	-	-
Total	100.000003%	\$ (8,756,444)	\$ (1,353,750)	\$ (1,490,943)	\$ (2,335,873)	\$ (3,820,703)	\$ 244,825	\$ -	\$ -

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, 2020								As of June 30, 2021							
Employer Type	Employer ID	Employer	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate			
State of ND	010100	Governor's Office	\$ 1,164,195	1.14%	\$ 13,272	0.102125%	\$ 85,907	\$ 1,143,994	1.14%	\$ 13,042	0.104929%	\$ 58,359			
State of ND	010800	Secretary Of State	1,480,720	1.14%	16,880	0.129891%	109,264	1,418,545	1.14%	16,171	0.130111%	72,364			
State	011000	Office Of Management & Budget	3,072,342	1.14%	35,025	0.269511%	226,712	3,206,570	1.14%	36,555	0.294111%	163,577			
State	011200	Information Technology Dept	28,024,108	1.14%	319,475	2.458319%	2,067,932	27,143,812	1.14%	309,439	2.489669%	1,384,686			
State	011700	State Auditor's Office	3,265,454	1.14%	37,226	0.286451%	240,962	3,036,657	1.14%	34,618	0.278527%	154,909			
State	011800	Central Services	1,267,012	1.14%	14,444	0.111144%	93,494	1,354,486	1.14%	15,441	0.124235%	69,096			
State of ND	012000	State Treasurer's Office	466,183	1.14%	5,314	0.040894%	34,400	368,627	1.14%	4,202	0.033811%	18,805			
State	012500	Attorney General's Office	15,417,754	1.14%	175,762	1.352470%	1,137,694	15,318,225	1.14%	174,628	1.405009%	781,428			
State of ND	012700	Tax Department	5,962,067	1.14%	67,968	0.523002%	439,948	5,623,564	1.14%	64,109	0.515801%	286,875			
State of ND	013000	Facility Management	1,609,307	1.14%	18,346	0.141171%	118,753	1,593,339	1.14%	18,164	0.146143%	81,281			
State of ND	014000	Office Of Administrative Hearings	441,165	1.14%	5,029	0.038700%	32,554	345,498	1.14%	3,939	0.031690%	17,625			
State	016000	Legislative Council	2,929,811	1.14%	33,400	0.257008%	216,195	3,125,558	1.14%	35,631	0.286681%	159,444			
State of ND	018000	ND Supreme Court	26,560,199	1.14%	302,786	2.329902%	1,959,908	25,702,015	1.14%	293,003	2.357425%	1,311,136			
State of ND	018800	Commission On Legal Counsel For Indigents	2,357,955	1.14%	26,881	0.206844%	173,997	2,143,500	1.14%	24,436	0.196605%	109,346			
State	019000	Retirement & Investment Office	1,396,881	1.14%	15,924	0.122537%	103,078	1,441,997	1.14%	16,439	0.132262%	73,561			
State	019200	ND Public Employees Retirement System	1,981,844	1.14%	22,593	0.173850%	146,242	2,066,748	1.14%	23,561	0.189565%	105,431			
State of ND	019500	ND Ethics Commission	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
State of ND	020100	Public Instruction	4,035,181	1.14%	46,001	0.353972%	297,760	4,569,309	1.14%	52,090	0.419104%	233,094			
State	020200	Education Standards & Practice	506,304	1.14%	5,772	0.044414%	37,361	519,060	1.14%	5,917	0.047609%	26,479			
State	021500	ND University System Office	1,080,395	1.14%	12,317	0.094774%	79,724	1,011,048	1.14%	11,526	0.092735%	51,577			
State of ND	022300	ND Youth Correctional Center	3,129,694	1.14%	35,679	0.274542%	230,944	2,573,302	1.14%	29,336	0.236027%	131,272			
State of ND	022400	Juvenile Services - DOCR	1,701,662	1.14%	19,399	0.149272%	125,567	1,602,171	1.14%	18,265	0.146953%	81,731			
State	022600	Land Department	1,708,677	1.14%	19,479	0.149888%	126,085	1,786,875	1.14%	20,370	0.163895%	91,154			
State	022700	Bismarck State College	4,786,263	1.14%	54,563	0.419588%	353,184	4,238,219	1.14%	48,316	0.388735%	216,204			
State	022800	Lake Region State College	1,835,220	1.14%	20,922	0.160988%	135,423	1,542,872	1.14%	17,589	0.141514%	78,706			
State	022900	Williston State College	880,999	1.14%	10,043	0.077283%	65,010	752,544	1.14%	8,579	0.069024%	38,389			
State	023000	University Of North Dakota	36,896,594	1.14%	420,621	3.236627%	2,722,643	35,653,280	1.14%	406,447	3.270170%	1,818,780			
State	023500	North Dakota State University	31,499,204	1.14%	359,091	2.763159%	2,324,363	28,958,465	1.14%	330,127	2.656112%	1,477,257			
State	023800	ND St College Of Science	5,209,777	1.14%	59,391	0.457010%	384,436	4,739,352	1.14%	54,029	0.434700%	241,768			
State	023900	Dickinson State University	2,321,430	1.14%	26,464	0.203639%	171,301	2,005,043	1.14%	22,857	0.183905%	102,283			
State	024000	Mayville State University	2,993,877	1.14%	34,130	0.262628%	220,922	2,494,508	1.14%	28,437	0.228800%	127,252			
State	024100	Minot State University	5,266,206	1.14%	60,035	0.461960%	388,600	4,991,726	1.14%	56,906	0.457848%	254,643			
State	024200	Valley City State University	1,963,639	1.14%	22,385	0.172253%	144,899	1,801,603	1.14%	20,538	0.165246%	91,905			
State of ND	025000	ND State Library	1,190,911	1.14%	13,576	0.104469%	87,879	1,050,403	1.14%	11,975	0.096344%	53,584			
State of ND	025200	SCHOOL FOR THE DEAF	1,333,650	1.14%	15,204	0.116990%	98,412	1,326,333	1.14%	15,120	0.121653%	67,660			
State of ND	025300	School For The Blind	631,217	1.14%	7,196	0.055371%	46,578	758,724	1.14%	8,649	0.069591%	38,705			
State	026100	ND Board Of Nursing	671,855	1.14%	7,659	0.058936%	49,577	710,791	1.14%	8,103	0.065195%	36,260			
State of ND	027000	Career & Technical Education	1,775,082	1.14%	20,236	0.155713%	130,985	1,781,263	1.14%	20,306	0.163380%	90,868			
State of ND	030100	ND Department Of Health	11,242,803	1.14%	128,168	0.986236%	829,619	11,743,953	1.14%	133,881	1.077172%	599,088			
State of ND	030300	Mental Health	8,707,576	1.14%	99,266	0.763842%	642,542	8,913,577	1.14%	101,615	0.817566%	454,708			
State of ND	031000	Life Skills and Transition Center	11,681,871	1.14%	133,173	1.024752%	862,019	10,519,428	1.14%	119,921	0.964857%	536,627			
State of ND	031200	North Dakota State Hospital	15,970,021	1.14%	182,058	1.400915%	1,178,446	14,642,245	1.14%	166,922	1.343008%	746,945			
State of ND	031300	ND Veterans Home	4,505,146	1.14%	51,359	0.395198%	332,440	4,040,431	1.14%	46,061	0.370594%	206,114			
State of ND	031600	Indian Affairs Commission	292,037	1.14%	3,329	0.025618%	21,550	119,988	1.14%	1,368	0.011005%	6,121			
State of ND	032100	Veterans Affairs Department	355,848	1.14%	4,057	0.031216%	26,259	385,175	1.14%	4,391	0.035329%	19,649			
State of ND	032500	Department Of Human Services	74,754,196	1.14%	852,198	6.557555%	5,516,199	73,013,927	1.14%	832,359	6.696942%	3,724,658			
State of ND	036000	Protection & Advocacy Project	1,795,772	1.14%	20,472	0.157528%	132,512	1,665,590	1.14%	18,988	0.152770%	84,967			
State	038000	Job Service North Dakota	8,563,907	1.14%	97,629	0.751239%	631,940	8,671,300	1.14%	98,853	0.795344%	442,349			
State	040100	Insurance Department	2,201,562	1.14%	25,098	0.193124%	162,455	2,251,128	1.14%	25,663	0.206477%	114,837			
State of ND	040500	Industrial Commission	7,164,994	1.14%	81,681	0.628524%	528,713	6,894,536	1.14%	78,598	0.632377%	351,711			
State of ND	040600	ND Department Of Labor	724,564	1.14%	8,260	0.063560%	53,467	568,638	1.14%	6,482	0.052156%	29,008			
State of ND	040800	Public Service Commission	3,101,561	1.14%	35,358	0.272074%	228,868	2,906,772	1.14%	33,137	0.266613%	148,283			
State of ND	041200	Aeronautics Commission	405,029	1.14%	4,617	0.035530%	29,888	416,434	1.14%	4,747	0.038196%	21,244			
State of ND	041300	Department Of Financial Institutions	1,966,138	1.14%	22,414	0.172473%	145,084	1,890,834	1.14%	21,556	0.173430%	96,457			
State of ND	041400	ND Securities Department	685,723	1.14%	7,817	0.060153%	50,601	567,159	1.14%	6,466	0.052021%	28,933			
State	042600	State Board Of Law Examiners	313,616	1.14%	3,575	0.027511%	23,142	333,288	1.14%	3,799	0.030570%	17,002			
State	042700	ND State Board Of Cosmetology	104,316	1.14%	1,189	0.009151%	7,698	106,983	1.14%	1,220	0.009813%	5,458			
State	042800	ND State Plumbing Board	401,088	1.14%	4,572	0.035184%	29,597	411,120	1.14%	4,687	0.037709%	20,973			
State	047100	Bank Of North Dakota	11,228,306	1.14%	128,003	0.984965%	828,550	11,203,431	1.14%	127,719	1.027595%	571,520			
State	047200	Public Finance Authority	151,100	1.14%	1,723	0.013255%	11,150	172,908	1.14%	1,971	0.015859%	8,820			
State	047300	Housing Finance Agency	2,415,255	1.14%	27,534	0.211870%	178,225	2,506,682	1.14%	28,576	0.229916%	127,873			
State	047500	Mill & Elevator Association	8,852,437	1.14%	100,918	0.776550%	653,232	8,385,470	1.14%	95,594	0.769127%	427,768			
State	048500	Workforce Safety & Insurance	15,559,329	1.14%	177,376	1.364889%	1,148,141	15,030,271	1.14%	171,345	1.378598%	766,739			
State of ND	050200	Field Services Division	7,363,470	1.14%	83,944	0.645935%	543,359	7,484,267	1.14%	85,321	0.686468%	381,795			

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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, 2020								As of June 30, 2021							
Employer Type	Employer ID	Employer	2020 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2021 Payroll	Current	Estimated	Proportionate	Net OPEB Liability			
				Contribution Rate	2020-2021 Contribution	Share	Under Current Discount Rate		Contribution Rate	2021-2022 Contribution	Share	Under Current Discount Rate			
State of ND	050400	Highway Patrol	13,241,363	1.14%	150,952	1.161553%	977,096	13,305,264	1.14%	151,680	1.220378%	678,741			
State of ND	051700	Department Of Corrections Transitional Services	2,015,624	1.14%	22,978	0.176814%	148,736	2,203,094	1.14%	25,115	0.220707%	112,386			
State of ND	051800	James River Correctional Ctr	7,902,365	1.14%	90,087	0.693208%	583,125	7,785,120	1.14%	88,750	0.714062%	397,142			
State of ND	051900	State Penitentiary	10,606,154	1.14%	120,910	0.930388%	782,640	9,982,994	1.14%	113,806	0.915654%	509,262			
State of ND	052000	Rough Rider Industries	1,446,285	1.14%	16,488	0.126870%	106,723	1,513,294	1.14%	17,252	0.138801%	77,197			
State of ND	053000	Department Of Corrections And Rehabilitation	7,424,293	1.14%	84,637	0.651271%	547,848	6,970,516	1.14%	79,464	0.639346%	355,587			
State of ND	054000	Adjutant General ND National Guard	10,985,842	1.14%	125,239	0.963695%	810,658	11,069,584	1.14%	126,193	1.015318%	564,692			
State of ND	060100	Department Of Commerce	3,733,568	1.14%	42,563	0.327514%	275,504	3,289,309	1.14%	37,498	0.301700%	167,797			
State of ND	060200	Dept Of Agriculture	4,166,512	1.14%	47,498	0.365493%	307,452	3,804,931	1.14%	43,376	0.348994%	194,101			
State of ND	060700	Milk Marketing Board	136,800	1.14%	1,560	0.012000%	10,094	70,300	1.14%	801	0.006448%	3,586			
State of ND	060800	ND Oilseed Council	33,594	1.14%	383	0.002947%	2,479	34,602	1.14%	394	0.003174%	1,765			
State	061100	ND Soybean Council	321,216	1.14%	3,662	0.028178%	23,703	332,218	1.14%	3,787	0.030472%	16,948			
State of ND	061400	ND Corn Utilization Council	147,252	1.14%	1,679	0.012917%	10,866	155,796	1.14%	1,776	0.014290%	7,948			
State of ND	061600	State Seed Department	1,537,252	1.14%	17,525	0.134850%	113,435	1,549,345	1.14%	17,663	0.142108%	79,037			
State	062400	Beef Commission	189,480	1.14%	2,160	0.016621%	13,982	147,312	1.14%	1,679	0.013512%	7,515			
State of ND	062500	ND Wheat Commission	462,948	1.14%	5,278	0.040611%	34,162	474,492	1.14%	5,409	0.043521%	24,205			
State of ND	062600	ND Barley Council	152,004	1.14%	1,733	0.013334%	11,217	152,004	1.14%	1,733	0.013942%	7,754			
State	066500	State Fair Association	913,866	1.14%	10,418	0.080166%	67,435	864,347	1.14%	9,854	0.079279%	44,093			
State of ND	067000	Racing Commission	130,632	1.14%	1,489	0.011459%	9,639	134,412	1.14%	1,532	0.012328%	6,856			
State of ND	070100	Historical Society	3,778,190	1.14%	43,071	0.331429%	278,797	3,926,265	1.14%	44,759	0.360123%	200,291			
State of ND	070900	ND Council On The Arts	326,002	1.14%	3,716	0.028597%	24,056	354,826	1.14%	4,045	0.032545%	18,101			
State of ND	072000	Game & Fish Department	10,771,563	1.14%	122,796	0.944898%	794,846	11,039,369	1.14%	125,849	1.012547%	563,151			
State of ND	075000	Parks & Recreation Department	3,267,585	1.14%	37,250	0.286638%	241,119	3,266,097	1.14%	37,234	0.299571%	166,613			
State of ND	077000	Water Commission	5,816,303	1.14%	66,306	0.510215%	429,192	5,737,216	1.14%	65,404	0.526226%	292,673			
State	080100	Department Of Transportation	56,931,628	1.14%	649,021	4.994132%	4,201,052	55,759,002	1.14%	635,653	5.114295%	2,844,432			
State	090000	ND State Board Of Accountancy	100,200	1.14%	1,142	0.008790%	7,394	108,175	1.14%	1,233	0.009922%	5,518			
State	090100	Board Of Medical Examiners	342,964	1.14%	3,910	0.030085%	25,307	261,957	1.14%	2,986	0.024027%	13,363			
State	090200	Board Of Pharmacy	261,144	1.14%	2,977	0.022908%	19,270	271,596	1.14%	3,096	0.024911%	13,855			
State	090600	Real Estate Commission	191,688	1.14%	2,185	0.016815%	14,145	193,133	1.14%	2,202	0.017714%	9,852			
State	090900	Electrical Board	1,815,540	1.14%	20,697	0.159262%	133,971	1,725,880	1.14%	19,675	0.158300%	88,042			
State	099501	ND System Information Technology Services	2,075,683	1.14%	23,663	0.182082%	153,167	2,147,912	1.14%	24,486	0.197010%	109,572			
District Health Unit	100002	McIntosh District Health Unit	92,287	1.14%	1,052	0.008096%	6,810	133,104	1.14%	1,517	0.012208%	6,790			
District Health Unit	100003	Wells County Dist Health Unit	194,721	1.14%	2,220	0.017081%	14,368	224,628	1.14%	2,561	0.020603%	11,459			
District Health Unit	100004	Central Valley Health Unit	1,001,122	1.14%	11,413	0.087820%	73,874	995,107	1.14%	11,344	0.091273%	50,764			
District Health Unit	100005	Dickey County Health District	228,731	1.14%	2,608	0.020065%	16,879	253,975	1.14%	2,895	0.023295%	12,956			
District Health Unit	100006	Emmons County Public Health	194,843	1.14%	2,221	0.017092%	14,378	240,790	1.14%	2,745	0.022086%	12,284			
District Health Unit	100007	Rolette County Public Health	493,485	1.14%	5,626	0.043289%	36,415	464,157	1.14%	5,291	0.042573%	23,678			
District Health Unit	100008	Towner County Public Health Unit	152,634	1.14%	1,740	0.013389%	11,263	-	1.14%	-	0.000000%	-			
District Health Unit	100009	Nelson-Griggs District Health Unit	160,839	1.14%	1,834	0.014109%	11,868	165,623	1.14%	1,888	0.015191%	8,449			
District Health Unit	100010	First District Health Unit	2,144,378	1.14%	24,446	0.188108%	158,236	2,068,717	1.14%	23,583	0.189746%	105,532			
District Health Unit	100011	Lake Region District Health Unit	944,074	1.14%	10,762	0.082816%	69,665	909,957	1.14%	10,374	0.083463%	46,420			
District Health Unit	100012	Garrison Diversion Conservancy District	2,069,933	1.14%	23,597	0.181578%	152,743	2,044,168	1.14%	23,304	0.187494%	104,279			
District Health Unit	100013	Upper Missouri Health Unit	1,158,506	1.14%	13,207	0.101626%	85,488	1,126,785	1.14%	12,845	0.103350%	57,480			
District Health Unit	100014	Kidder County District Health Unit	100,125	1.14%	731	0.005625%	4,732	69,278	1.14%	790	0.006354%	3,534			
District Health Unit	100015	Southwestern District Health Unit	1,295,779	1.14%	14,772	0.113668%	95,617	1,302,748	1.14%	14,851	0.119490%	66,457			
District Health Unit	100017	City-County Health District	675,048	1.14%	7,696	0.059216%	49,812	606,821	1.14%	6,906	0.055567%	30,905			
District Health Unit	100018	Sargent County District Health Unit	154,654	1.14%	1,763	0.013566%	11,412	122,310	1.14%	1,394	0.011218%	6,239			
District Health Unit	100019	Traill District Health Unit	180,024	1.14%	2,052	0.015792%	13,284	187,248	1.14%	2,135	0.017175%	9,552			
District Health Unit	100021	Cavalier County Health Dist	114,147	1.14%	1,301	0.010013%	8,423	113,976	1.14%	1,299	0.010454%	5,814			
District Health Unit	100022	Walsh County Health District	320,412	1.14%	3,653	0.028107%	23,644	426,188	1.14%	4,859	0.039091%	21,741			
District Health Unit	100023	Custer Health Unit	1,421,420	1.14%	16,204	0.124689%	104,888	1,279,443	1.14%	14,586	0.117352%	65,268			
Political Subdivision	100024	Southeast Water Users District	464,084	1.14%	5,291	0.040710%	34,245	478,327	1.14%	5,453	0.043873%	24,401			
City	200002	City Of Mcville	68,477	1.14%	781	0.006007%	5,053	75,448	1.14%	860	0.006920%	3,849			
City	200003	City Of Drayton	137,362	1.14%	1,566	0.012050%	10,136	49,581	1.14%	565	0.004548%	2,529			
City	200004	City Of Fessenden	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-			
City	200005	City Of Westhope	166,242	1.14%	1,895	0.014583%	12,267	112,080	1.14%	1,278	0.010280%	5,717			
City	200006	City Of Belfield	247,378	1.14%	2,820	0.021700%	18,254	150,983	1.14%	1,721	0.013848%	7,702			
City	200007	City Of Beulah	696,694	1.14%	7,942	0.061115%	51,410	720,439	1.14%	8,213	0.060800%	36,752			
City	200008	City Of Rolla	382,492	1.14%	4,360	0.033553%	28,225	225,320	1.14%	2,569	0.020667%	11,494			
City	200009	City Of New Town	1,052,500	1.14%	11,999	0.092327%	77,665	965,259	1.14%	11,004	0.088535%	49,241			
City	200010	City Of Cavalier	618,747	1.14%	7,054	0.054277%	45,658	610,242	1.14%	6,957	0.055972%	31,130			
City	200011	City Of Harvey	611,215	1.14%	6,968	0.053617%	45,102	490,644	1.14%	5,593	0.045003%	25,029			
City	200012	City Of Napoleon	166,590	1.14%	1,899	0.014614%	12,293	168,240	1.14%	1,918	0.015431%	8,582			
City	200014	City Of Grand Forks	24,393,949	1.14%	278,091	2.139875%	1,800,058	24,298,025	1.14%	276,997	2.228650%	1,239,515			

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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, 2020										As of June 30, 2021									
Employer Type	Employer ID	Employer	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate
City	200015	City Of Killdeer	922,327	1.14%	10,515	0.080908%	68,060	626,889	1.14%	7,147	0.057499%	31,979	626,889	1.14%	7,147	0.057499%	31,979	626,889	1.14%
City	200016	City Of Ellendale	427,928	1.14%	4,878	0.037539%	31,578	395,572	1.14%	4,510	0.036282%	20,179	395,572	1.14%	4,510	0.036282%	20,179	395,572	1.14%
City	200017	City Of Wishek	253,988	1.14%	2,895	0.022280%	18,742	226,983	1.14%	2,588	0.020819%	11,579	226,983	1.14%	2,588	0.020819%	11,579	226,983	1.14%
City	200018	City Of Granville	45,011	1.14%	513	0.003948%	3,321	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	-	1.14%
City	200019	City Of Linton	178,557	1.14%	2,036	0.015663%	13,176	184,504	1.14%	2,103	0.016923%	9,412	184,504	1.14%	2,103	0.016923%	9,412	184,504	1.14%
City	200020	City Of Finley	80,940	1.14%	923	0.007100%	5,973	77,039	1.14%	878	0.007066%	3,930	77,039	1.14%	878	0.007066%	3,930	77,039	1.14%
City	200021	City Of Wilton	135,096	1.14%	1,540	0.011851%	9,969	91,238	1.14%	1,040	0.008368%	4,654	91,238	1.14%	1,040	0.008368%	4,654	91,238	1.14%
City	200022	City Of Ray	179,911	1.14%	2,051	0.015782%	13,276	188,745	1.14%	2,152	0.017312%	9,628	188,745	1.14%	2,152	0.017312%	9,628	188,745	1.14%
City	200025	City Of Medora	225,937	1.14%	2,576	0.019820%	16,673	224,051	1.14%	2,554	0.020550%	11,429	224,051	1.14%	2,554	0.020550%	11,429	224,051	1.14%
City	200026	City Of Velpa	193,656	1.14%	2,208	0.016988%	14,290	197,830	1.14%	2,255	0.018145%	10,092	197,830	1.14%	2,255	0.018145%	10,092	197,830	1.14%
City	200027	City Of Mandan	2,735,341	1.14%	31,183	0.239948%	201,844	2,862,304	1.14%	32,630	0.262535%	146,015	2,862,304	1.14%	32,630	0.262535%	146,015	2,862,304	1.14%
City	200028	City Of Thompson	185,739	1.14%	2,117	0.016293%	13,706	191,285	1.14%	2,181	0.017545%	9,758	191,285	1.14%	2,181	0.017545%	9,758	191,285	1.14%
City	200029	City Of Williston	21,137,284	1.14%	240,965	1.854196%	1,559,745	21,620,054	1.14%	246,469	1.983022%	1,102,903	21,620,054	1.14%	246,469	1.983022%	1,102,903	21,620,054	1.14%
City	200030	City Of Bowman	701,500	1.14%	7,997	0.061537%	51,765	775,710	1.14%	8,843	0.071149%	39,571	775,710	1.14%	8,843	0.071149%	39,571	775,710	1.14%
City	200031	City Of Tioga	1,022,714	1.14%	11,659	0.089714%	75,467	861,011	1.14%	9,816	0.078973%	43,923	861,011	1.14%	9,816	0.078973%	43,923	861,011	1.14%
City	200033	City Of Rhame	54,706	1.14%	624	0.004799%	4,037	52,940	1.14%	604	0.004856%	2,701	52,940	1.14%	604	0.004856%	2,701	52,940	1.14%
City	200035	City Of Fargo	35,579,046	1.14%	405,601	3.121050%	2,625,420	34,421,272	1.14%	392,403	3.157168%	1,755,931	34,421,272	1.14%	392,403	3.157168%	1,755,931	34,421,272	1.14%
City	200036	City Of Jamestown	5,066,010	1.14%	57,753	0.444398%	373,827	4,877,742	1.14%	55,606	0.447393%	248,828	4,877,742	1.14%	55,606	0.447393%	248,828	4,877,742	1.14%
City	200037	City Of Beach	267,917	1.14%	3,054	0.023502%	19,770	280,528	1.14%	3,198	0.025730%	14,310	280,528	1.14%	3,198	0.025730%	14,310	280,528	1.14%
City	200038	City Of Glenburn	64,695	1.14%	738	0.005675%	4,774	65,602	1.14%	748	0.006017%	3,346	65,602	1.14%	748	0.006017%	3,346	65,602	1.14%
City	200040	City Of Kulm	83,021	1.14%	946	0.007283%	6,126	84,115	1.14%	959	0.007715%	4,291	84,115	1.14%	959	0.007715%	4,291	84,115	1.14%
City	200041	City Of Harwood	150,880	1.14%	1,720	0.013235%	11,133	159,774	1.14%	1,821	0.014655%	8,151	159,774	1.14%	1,821	0.014655%	8,151	159,774	1.14%
City	200043	City Of Dickinson	7,101,387	1.14%	80,956	0.622945%	524,020	6,831,216	1.14%	77,876	0.626569%	348,481	6,831,216	1.14%	77,876	0.626569%	348,481	6,831,216	1.14%
City	200045	City Of Mapleton	153,081	1.14%	1,745	0.013429%	11,296	107,808	1.14%	1,229	0.009888%	5,499	107,808	1.14%	1,229	0.009888%	5,499	107,808	1.14%
City	200046	City Of Wahpeton	2,478,497	1.14%	28,255	0.217418%	182,891	2,549,632	1.14%	29,066	0.233856%	130,064	2,549,632	1.14%	29,066	0.233856%	130,064	2,549,632	1.14%
City	200047	City Of Bottineau	490,513	1.14%	5,592	0.043029%	36,196	545,281	1.14%	6,216	0.050014%	27,816	545,281	1.14%	6,216	0.050014%	27,816	545,281	1.14%
City	200049	City Of Elgin	73,352	1.14%	836	0.006435%	5,413	31,357	1.14%	357	0.002876%	1,600	31,357	1.14%	357	0.002876%	1,600	31,357	1.14%
City	200050	City Of Rugby	566,870	1.14%	6,462	0.049727%	41,830	446,364	1.14%	5,089	0.040941%	22,770	446,364	1.14%	5,089	0.040941%	22,770	446,364	1.14%
City	200051	City Of New Salem	109,064	1.14%	1,243	0.009567%	8,048	90,176	1.14%	1,028	0.008271%	4,600	90,176	1.14%	1,028	0.008271%	4,600	90,176	1.14%
City	200052	City Of Walhalla	176,213	1.14%	2,009	0.015458%	13,003	181,076	1.14%	2,064	0.016609%	9,237	181,076	1.14%	2,064	0.016609%	9,237	181,076	1.14%
City	200053	City Of Gwinner	162,899	1.14%	1,857	0.014290%	12,021	165,020	1.14%	1,981	0.015136%	8,418	165,020	1.14%	1,981	0.015136%	8,418	165,020	1.14%
City	200054	City Of Kenmare	287,943	1.14%	3,283	0.025259%	21,248	255,701	1.14%	2,915	0.023453%	13,044	255,701	1.14%	2,915	0.023453%	13,044	255,701	1.14%
City	200055	City Of Watford City	2,775,429	1.14%	31,640	0.243465%	204,802	3,998,361	1.14%	45,581	0.366735%	203,968	3,998,361	1.14%	45,581	0.366735%	203,968	3,998,361	1.14%
City	200057	City Of Cooperstown	153,936	1.14%	1,755	0.013504%	11,360	123,531	1.14%	1,408	0.011330%	6,301	123,531	1.14%	1,408	0.011330%	6,301	123,531	1.14%
City	200058	City Of New England	101,766	1.14%	1,160	0.008927%	7,509	105,421	1.14%	1,202	0.009669%	5,378	105,421	1.14%	1,202	0.009669%	5,378	105,421	1.14%
City	200059	City Of Carrington	572,240	1.14%	6,524	0.050198%	42,226	669,312	1.14%	7,630	0.061390%	34,143	669,312	1.14%	7,630	0.061390%	34,143	669,312	1.14%
City	200060	City Of Mott	125,814	1.14%	1,434	0.011037%	9,284	133,923	1.14%	1,527	0.012284%	6,832	133,923	1.14%	1,527	0.012284%	6,832	133,923	1.14%
City	200061	City Of Larimore	174,404	1.14%	1,988	0.015299%	12,869	148,347	1.14%	1,691	0.013607%	7,568	148,347	1.14%	1,691	0.013607%	7,568	148,347	1.14%
City	200062	City Of Sherwood	40,548	1.14%	462	0.003557%	2,992	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	-	1.14%
City	200063	City Of Lamoure	61,771	1.14%	704	0.005419%	4,558	66,495	1.14%	758	0.006099%	3,392	66,495	1.14%	758	0.006099%	3,392	66,495	1.14%
City	200064	City Of Michigan	68,575	1.14%	782	0.006016%	5,061	59,682	1.14%	680	0.005474%	3,044	59,682	1.14%	680	0.005474%	3,044	59,682	1.14%
City	200065	City Of Park River	471,724	1.14%	5,378	0.041380%	34,809	408,471	1.14%	4,657	0.037466%	20,838	408,471	1.14%	4,657	0.037466%	20,838	408,471	1.14%
City	200067	City Of Hatton	84,338	1.14%	961	0.007398%	6,223	40,654	1.14%	463	0.003729%	2,074	40,654	1.14%	463	0.003729%	2,074	40,654	1.14%
City	200069	City Of Northwood	249,693	1.14%	2,847	0.021903%	18,425	270,284	1.14%	3,081	0.024791%	13,788	270,284	1.14%	3,081	0.024791%	13,788	270,284	1.14%
City	200070	City Of Powers Lake	105,680	1.14%	1,205	0.009270%	7,798	111,012	1.14%	1,266	0.010182%	5,663	111,012	1.14%	1,266	0.010182%	5,663	111,012	1.14%
City	200072	City Of Towner	98,420	1.14%	1,122	0.008634%	7,263	70,160	1.14%	800	0.006435%	3,579	70,160	1.14%	800	0.006435%	3,579	70,160	1.14%
City	200073	City Of Pembina	81,575	1.14%	930	0.007156%	6,020	89,296	1.14%	1,018	0.008190%	4,555	89,296	1.14%	1,018	0.008190%	4,555	89,296	1.14%
City	200075	City Of Underwood	93,288	1.14%	1,063	0.008183%	6,884	52,386	1.14%	597	0.004805%	2,672	52,386	1.14%	597	0.004805%	2,672	52,386	1.14%
City	200076	City Of New Leipzig	38,240	1.14%	436	0.003354%	2,821	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	-	1.14%
City	200077	City Of Stanley	824,932	1.14%	9,404	0.072364%	60,872	781,498	1.14%	8,909	0.071680%	39,866	781,498	1.14%	8,909	0.071680%	39,866	781,498	1.14%
City	200080	City Of Crosby	156,964	1.14%	1,789	0.013769%	11,582	186,531	1.14%	2,126	0.017109%	9,516	186,531	1.14%	2,126	0.017109%	9,516	186,531	1.14%
City	200083	City Of Grafton	1,635,656	1.14%	18,646	0.143482%	120,697	1,562,172	1.14%	17,809	0.143285%	79,691	1,562,172	1.14%	17,809	0.143285%	79,691	1,562,172	1.14%
City	200084	City Of Emerald	108,893	1.14%	1,241	0.009552%	8,035	86,642	1.14%	988	0.007947%	4,420	86,642	1.14%	988	0.007947%	4,420	86,642	1.14%
City	200085	City Of Lincoln	635,050	1.14%	7,240	0.055708%	46,861	606,836	1.14%	6,918	0.055660%	30,957	606,836	1.14%	6,918	0.055660%	30,957	606,836	1.14%
City	200086	City Of Minto	82,568	1.14%	941	0.007243%	6,093	95,528	1.14%	1,089	0.008762%	4,873	95,528	1.14%	1,089	0.008762%	4,873	95,528	1.14%
City	200087	City Of Ashley	121,174	1.14%	1,381	0.010630%	8,942	122,882	1.14%	1,401	0.011271%	6,269	1						

Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2020										As of June 30, 2021									
Employer Type	Employer ID	Employer	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate
City	200100	City Of Mohall	160,652	1.14%	1,831	0.014093%	11,855	165,527	1.14%	1,887	0.015182%	8,444							
City	200101	City Of Lidgerwood	78,586	1.14%	896	0.006894%	5,799	80,252	1.14%	915	0.007361%	4,094							
City	200102	City Of McClusky	35,360	1.14%	403	0.003102%	2,609	-	1.14%	-	0.000000%	-							
City	200103	City Of Burlington	266,586	1.14%	3,039	0.023385%	19,671	362,104	1.14%	4,128	0.033213%	18,472							
City	200104	City Of Lisbon	458,646	1.14%	5,229	0.040233%	33,844	444,506	1.14%	5,067	0.040771%	22,676							
City	200110	City Of Halliday	89,739	1.14%	1,023	0.007872%	6,622	92,407	1.14%	1,053	0.008476%	4,714							
City	200111	City Of Maddock	95,490	1.14%	1,089	0.008377%	7,047	94,845	1.14%	1,081	0.008699%	4,838							
City	200114	City Of Regent	47,806	1.14%	545	0.004194%	3,528	52,268	1.14%	596	0.004794%	2,666							
City	200115	City Of Lakota	180,999	1.14%	2,063	0.015878%	13,357	129,141	1.14%	1,472	0.011845%	6,588							
City	200117	City Of Alexander	139,468	1.14%	1,590	0.012234%	10,291	153,525	1.14%	1,750	0.014082%	7,832							
City	200118	City Of Berthold	66,136	1.14%	754	0.005802%	4,881	63,069	1.14%	719	0.005785%	3,217							
City	200119	City Of Carson	78,784	1.14%	898	0.006911%	5,814	82,045	1.14%	935	0.007525%	4,185							
City	200120	City Of Dodge	44,159	1.14%	503	0.003874%	3,259	45,500	1.14%	519	0.004173%	2,321							
City	200123	City Of Grenora	101,579	1.14%	1,158	0.008911%	7,496	103,376	1.14%	1,178	0.009482%	5,274							
City	200124	City Of Kindred	93,863	1.14%	1,070	0.008234%	6,926	94,120	1.14%	1,073	0.008633%	4,801							
City	200125	City Of Richardton	98,096	1.14%	1,118	0.008605%	7,239	95,268	1.14%	1,086	0.008738%	4,860							
City	200126	City Of Garrison	62,891	1.14%	717	0.005517%	4,641	68,626	1.14%	782	0.006294%	3,501							
County	300001	Adams County	740,799	1.14%	8,445	0.064984%	54,664	685,358	1.14%	7,813	0.062862%	34,962							
County	300002	Barnes County	3,251,812	1.14%	37,071	0.285254%	239,955	3,108,287	1.14%	35,434	0.285097%	158,563							
County	300003	Benson County	1,381,115	1.14%	15,745	0.121154%	101,914	1,351,979	1.14%	15,413	0.124005%	68,968							
County	300004	Billings County	5,864,612	1.14%	66,857	0.514453%	432,757	5,297,396	1.14%	60,390	0.485885%	270,236							
County	300005	Bottineau County	3,469,970	1.14%	39,558	0.304391%	256,053	3,186,782	1.14%	36,329	0.292296%	162,567							
County	300006	Bowman County	1,260,785	1.14%	14,373	0.110598%	93,035	1,202,956	1.14%	13,714	0.110337%	61,366							
County	300007	Burke County	1,558,408	1.14%	17,766	0.136706%	114,997	1,578,572	1.14%	17,996	0.144789%	80,528							
County	300008	Burlleigh County	16,226,713	1.14%	184,985	1.423433%	1,197,388	15,282,554	1.14%	174,221	1.401738%	779,609							
County	300009	Cass County	24,117,652	1.14%	274,941	2.115638%	1,779,670	22,585,851	1.14%	257,479	2.071606%	1,152,171							
County	300010	Cavalier County	3,351,077	1.14%	38,202	0.293962%	247,280	3,273,530	1.14%	37,318	0.300253%	166,993							
County	300011	Dickey County	1,243,254	1.14%	14,173	0.109060%	91,741	1,279,425	1.14%	14,585	0.117351%	65,267							
County	300012	Divide County	2,195,958	1.14%	25,034	0.192633%	162,042	1,804,438	1.14%	20,571	0.165506%	92,050							
County	300013	Dunn County	5,227,602	1.14%	59,595	0.458573%	385,750	5,478,029	1.14%	62,450	0.502453%	279,451							
County	300014	Eddy County	739,976	1.14%	8,436	0.064912%	54,604	698,740	1.14%	7,966	0.064089%	35,645							
County	300015	Emmons County	2,191,300	1.14%	24,981	0.192224%	161,698	2,049,562	1.14%	23,365	0.187989%	104,554							
County	300016	Foster County	951,797	1.14%	10,850	0.083493%	70,234	949,695	1.14%	10,827	0.087107%	48,447							
County	300017	Golden Valley County	804,410	1.14%	9,170	0.070564%	59,358	831,543	1.14%	9,480	0.076270%	42,419							
County	300018	Grand Forks County	14,444,471	1.14%	164,667	1.267092%	1,065,875	13,621,678	1.14%	155,287	1.249400%	694,882							
County	300019	Grant County	937,557	1.14%	10,688	0.082244%	69,183	982,758	1.14%	11,203	0.090140%	50,133							
County	300020	Griggs County	707,440	1.14%	8,065	0.062058%	52,203	692,414	1.14%	7,894	0.063509%	35,322							
County	300021	Hettinger County	993,193	1.14%	11,322	0.087124%	73,288	978,074	1.14%	11,150	0.089710%	49,894							
County	300023	Lamoure County	1,529,793	1.14%	17,440	0.134196%	112,885	1,393,099	1.14%	15,881	0.127777%	71,066							
County	300024	Logan County	594,544	1.14%	6,778	0.052154%	43,872	521,877	1.14%	5,949	0.047867%	26,622							
County	300025	Mchenry County	1,156,066	1.14%	13,179	0.101412%	85,308	1,059,696	1.14%	12,081	0.097197%	54,058							
County	300026	McIntosh County	890,070	1.14%	10,147	0.078078%	65,679	797,236	1.14%	9,088	0.073124%	40,670							
County	300027	Mckenzie County	11,915,666	1.14%	135,839	1.045261%	879,271	10,726,790	1.14%	122,285	0.983876%	547,205							
County	300028	McLean County	4,887,428	1.14%	55,717	0.428733%	360,649	4,788,289	1.14%	54,586	0.439189%	244,265							
County	300029	Mercer County	3,626,445	1.14%	41,341	0.318117%	267,599	3,508,645	1.14%	39,999	0.321818%	178,986							
County	300030	Morton County	7,240,502	1.14%	82,542	0.635148%	534,285	7,262,949	1.14%	82,798	0.666168%	370,505							
County	300031	Mountrail County	7,484,782	1.14%	85,327	0.656577%	552,311	6,926,611	1.14%	78,963	0.635319%	353,347							
County	300032	Nelson County	1,592,104	1.14%	18,150	0.139662%	117,483	1,400,941	1.14%	15,971	0.128496%	71,466							
County	300033	Oliver County	829,546	1.14%	9,457	0.072769%	61,213	770,038	1.14%	8,778	0.070629%	39,282							
County	300034	Pembina County	2,289,542	1.14%	26,101	0.200842%	168,948	2,129,385	1.14%	24,275	0.195310%	108,626							
County	300035	Pierce County	2,054,652	1.14%	23,423	0.180237%	151,615	1,869,629	1.14%	21,314	0.171485%	95,375							
County	300036	Ramsey County	4,809,337	1.14%	54,826	0.421883%	354,887	4,286,147	1.14%	48,862	0.393132%	218,649							
County	300037	Ransom County	1,528,799	1.14%	17,428	0.134109%	112,812	1,628,524	1.14%	18,565	0.149371%	83,076							
County	300038	Renville County	1,145,734	1.14%	13,061	0.100506%	84,545	1,137,646	1.14%	12,969	0.104347%	58,035							
County	300039	Richland County	6,605,249	1.14%	75,300	0.579423%	487,409	6,319,026	1.14%	72,037	0.579590%	322,352							
County	300040	Rolette County	1,887,650	1.14%	21,519	0.165588%	139,292	1,767,027	1.14%	20,144	0.162074%	90,141							
County	300041	Sargent County	693,666	1.14%	7,908	0.060849%	51,186	734,938	1.14%	8,378	0.067410%	37,492							
County	300042	Sheridan County	718,901	1.14%	8,195	0.063063%	53,048	640,733	1.14%	7,304	0.058769%	32,686							
County	300044	Slope County	1,189,771	1.14%	13,563	0.104369%	87,795	1,047,591	1.14%	11,943	0.096087%	53,441							
County	300045	Stark County	5,477,128	1.14%	62,439	0.480462%	404,163	5,127,483	1.14%	58,453	0.470300%	261,568							
County	300046	Steele County	947,581	1.14%	10,802	0.083123%	69,923	866,083	1.14%	9,873	0.079438%	44,181							
County	300047	Stutsman County	7,149,012	1.14%	81,499	0.627123%	527,534	6,841,508	1.14%	77,993	0.627513%	349,006							
County	300048	Towner County	1,378,988	1.14%	15,720	0.120967%	101,757	1,362,780	1.14%	15,536	0.124996%	69,519							
County	300049	Traill County	3,208,300	1.14%	36,575	0.281437%	236,744	2,958,372	1.14%	33,725	0.271346%	150,915							

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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, 2020								As of June 30, 2021					
Employer Type	Employer ID	Employer	2020 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2021 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	
				Contribution	Contribution		Under Current		Contribution	Contribution		Under Current	
				Rate	2020-2021	Share	Discount Rate		Rate	2021-2022	Share	Discount Rate	
County	300050	Walsh County	2,688,717	1.14%	30,651	0.235858%	198,403	2,636,924	1.14%	30,061	0.241862%	134,517	
County	300051	Ward County	13,266,742	1.14%	151,241	1.163779%	978,968	13,175,759	1.14%	150,204	1.208499%	672,134	
County	300052	Wells County	2,147,288	1.14%	24,479	0.188363%	158,450	2,144,167	1.14%	24,444	0.196666%	109,380	
County	300053	Williams County	16,885,322	1.14%	192,493	1.481207%	1,245,988	16,583,674	1.14%	189,054	1.521078%	845,982	
School District	400002	Mcclusky Public Schools	155,660	1.14%	1,775	0.013655%	11,487	106,607	1.14%	1,215	0.009778%	5,438	
School District	400003	Lake Region Special Education Unit	453,761	1.14%	5,173	0.039805%	33,484	516,477	1.14%	5,888	0.047372%	26,347	
School District	400004	Lidgerwood Public School	390,663	1.14%	4,454	0.034270%	28,828	354,886	1.14%	4,046	0.032551%	18,104	
School District	400006	Hallday Public School	82,826	1.14%	944	0.007266%	6,112	100,551	1.14%	1,146	0.009223%	5,130	
School District	400007	Oliver-Mercer Special Education Unit	437,322	1.14%	4,985	0.038363%	32,271	324,701	1.14%	3,702	0.029782%	16,564	
School District	400008	Underwood School District #8	421,769	1.14%	4,808	0.036998%	31,123	389,119	1.14%	4,436	0.035691%	19,850	
School District	400010	New Town Public School District	1,661,379	1.14%	18,940	0.145739%	122,595	1,400,591	1.14%	15,967	0.128464%	71,448	
School District	400011	Bottineau Public School	1,372,438	1.14%	15,646	0.120392%	101,273	1,356,428	1.14%	15,463	0.124414%	69,196	
School District	400012	Peace Garden Special Services	344,790	1.14%	3,931	0.030246%	25,443	363,381	1.14%	4,143	0.033330%	18,537	
School District	400014	Beulah Public School #27	1,091,213	1.14%	12,440	0.095723%	80,522	970,542	1.14%	11,064	0.089019%	49,510	
School District	400016	St John School District #3	781,046	1.14%	8,904	0.068515%	57,635	785,064	1.14%	8,950	0.072007%	40,048	
School District	400017	Ellendale Public School District #40	473,806	1.14%	5,401	0.041563%	34,963	331,363	1.14%	3,778	0.030393%	16,904	
School District	400018	Rural Cass Special Education Unit	237,421	1.14%	2,707	0.020827%	17,520	230,914	1.14%	2,632	0.021180%	11,780	
School District	400019	Fargo Public Schools	25,171,541	1.14%	286,956	2.208087%	1,857,437	22,272,110	1.14%	253,902	2.042830%	1,136,167	
School District	400020	Surrey Schools	552,785	1.14%	6,302	0.048491%	40,791	463,981	1.14%	5,289	0.042557%	23,669	
School District	400021	Jamestown Public School District #1	3,446,782	1.14%	39,293	0.302357%	254,342	2,889,887	1.14%	32,945	0.265065%	147,422	
School District	400023	Warwick Public School	850,394	1.14%	9,694	0.074598%	62,752	602,222	1.14%	6,865	0.055237%	30,721	
School District	400024	Souris Valley Special Services	417,940	1.14%	4,765	0.036662%	30,840	429,222	1.14%	4,893	0.039369%	21,896	
School District	400025	Rugby Public School District #5	808,247	1.14%	9,214	0.070901%	59,642	755,239	1.14%	8,610	0.069272%	38,527	
School District	400026	Billings County School District	353,115	1.14%	4,026	0.030976%	26,057	310,807	1.14%	3,543	0.028508%	15,855	
School District	400027	Belcourt School District #7	5,542,411	1.14%	63,183	0.486189%	408,981	5,402,895	1.14%	61,593	0.495561%	275,618	
School District	400028	West Fargo Public School #6	19,542,516	1.14%	222,785	1.714300%	1,442,065	16,529,033	1.14%	188,431	1.516066%	843,195	
School District	400029	Minot Public School District #1	18,403,232	1.14%	209,797	1.614360%	1,357,996	16,775,594	1.14%	191,242	1.538681%	855,773	
School District	400030	Belfield Public School #13	392,430	1.14%	4,474	0.034425%	28,958	322,243	1.14%	3,674	0.029557%	16,439	
School District	400031	Minto Public School District #20	341,352	1.14%	3,891	0.029944%	25,189	349,279	1.14%	3,982	0.032036%	17,818	
School District	400033	Harvey Public School Dist #38	720,745	1.14%	8,216	0.063225%	53,185	665,476	1.14%	7,586	0.061038%	33,948	
School District	400034	Oakes Public Schools	519,756	1.14%	5,925	0.045594%	38,354	511,427	1.14%	5,830	0.046909%	26,090	
School District	400035	Larimore Public School District #44	551,504	1.14%	6,287	0.048379%	40,696	518,917	1.14%	5,916	0.047596%	26,472	
School District	400036	Hazen Public School District #3	642,143	1.14%	7,320	0.056330%	47,385	623,299	1.14%	7,106	0.057170%	31,796	
School District	400038	Park River Area School District	645,228	1.14%	7,356	0.056600%	47,612	592,592	1.14%	6,756	0.054353%	30,230	
School District	400039	Hillsboro Public School	571,306	1.14%	6,513	0.050116%	42,157	427,330	1.14%	4,872	0.039195%	21,799	
School District	400040	Lisbon Public School	879,154	1.14%	10,022	0.077121%	64,874	813,421	1.14%	9,273	0.074608%	41,495	
School District	400042	Northern Cass School District # 97	799,894	1.14%	9,119	0.070168%	59,025	695,121	1.14%	7,924	0.063757%	35,460	
School District	400043	Mandaree Public School #36	1,046,781	1.14%	11,933	0.091825%	77,243	874,410	1.14%	9,968	0.080202%	44,606	
School District	400044	Thompson Public School	392,305	1.14%	4,472	0.034414%	28,949	412,345	1.14%	4,701	0.037821%	21,035	
School District	400045	Northern Plains Special Ed Unit	141,220	1.14%	1,610	0.012388%	10,421	138,572	1.14%	1,580	0.012710%	7,069	
School District	400046	Bowman County School District #1	730,613	1.14%	8,329	0.064091%	53,913	644,383	1.14%	7,346	0.059104%	32,872	
School District	400047	Apple Creek Elementary School	35,906	1.14%	409	0.003150%	2,650	41,134	1.14%	469	0.003773%	2,098	
School District	400048	Burke Central School	195,708	1.14%	2,231	0.017168%	14,442	178,644	1.14%	2,037	0.016385%	9,113	
School District	400049	Washburn Public School	379,223	1.14%	4,323	0.033266%	27,983	383,085	1.14%	4,367	0.035137%	19,542	
School District	400050	Enderlin Area School District #24	527,476	1.14%	6,013	0.046271%	38,923	465,022	1.14%	5,301	0.042652%	23,722	
School District	400051	Midkota School	310,368	1.14%	3,538	0.027226%	22,902	278,007	1.14%	3,169	0.025499%	14,182	
School District	400052	Velva Public School	416,731	1.14%	4,751	0.036556%	30,751	416,903	1.14%	4,753	0.038239%	21,267	
School District	400053	Sheyenne Valley Special Education Unit	750,968	1.14%	8,561	0.065876%	55,415	686,287	1.14%	7,824	0.062947%	35,009	
School District	400054	Center Stanton Public School	289,085	1.14%	3,296	0.025359%	21,332	175,320	1.14%	1,999	0.016081%	8,944	
School District	400055	Burleigh County Special Education Unit	62,085	1.14%	708	0.005446%	4,581	66,727	1.14%	761	0.006120%	3,404	
School District	400056	New Rockford Sheyenne Public School	422,302	1.14%	4,814	0.037045%	31,162	309,935	1.14%	3,533	0.028428%	15,811	
School District	400057	James River Multidistrict Special Education Unit	518,354	1.14%	5,909	0.045471%	38,250	501,578	1.14%	5,718	0.046005%	25,587	
School District	400058	Newburg United Public School	259,094	1.14%	2,954	0.022728%	19,119	218,235	1.14%	2,488	0.020017%	11,133	
School District	400059	Napoleon Public School District #2	338,933	1.14%	3,864	0.029732%	25,010	266,889	1.14%	3,043	0.024479%	13,615	
School District	400060	Yellowstone School District # 14	234,889	1.14%	2,678	0.020605%	17,333	242,248	1.14%	2,762	0.022219%	12,358	
School District	400061	Cavalier Public Schools	460,998	1.14%	5,255	0.040439%	34,017	450,493	1.14%	5,136	0.041320%	22,981	
School District	400062	Richland School District # 44	407,853	1.14%	4,650	0.035778%	30,096	423,263	1.14%	4,825	0.038822%	21,592	
School District	400063	Fort Totten School District # 30	406,932	1.14%	4,639	0.035697%	30,028	406,613	1.14%	4,635	0.037295%	20,742	
School District	400064	Bismarck Public Schools	27,910,448	1.14%	318,179	2.448348%	2,059,544	25,261,935	1.14%	287,986	2.317061%	1,288,687	
School District	400065	Solen Public School Dist #3	596,619	1.14%	6,801	0.052336%	44,025	583,873	1.14%	6,656	0.053554%	29,785	
School District	400068	Lakota Public School District # 66	255,662	1.14%	2,915	0.022427%	18,866	243,605	1.14%	2,777	0.022344%	12,427	
School District	400069	Stanley Community Public School District # 2	1,644,797	1.14%	18,751	0.144284%	121,371	1,276,957	1.14%	14,557	0.117124%	65,141	
School District	400070	Mandan Public School District #1	8,333,036	1.14%	94,997	0.730987%	614,904	7,249,862	1.14%	82,648	0.664968%	369,837	
School District	400072	Killdeer Public School #16	1,025,945	1.14%	11,696	0.089998%	75,706	770,796	1.14%	8,787	0.070699%	39,321	

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Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2020								As of June 30, 2021							
Employer Type	Employer ID	Employer	2020 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2021 Payroll	Current	Estimated	Proportionate	Net OPEB Liability			
				Contribution	2020-2021		Under Current		Contribution	2021-2022		Under Current			
				Rate	Contribution	Share	Discount Rate		Rate	Contribution	Share	Discount Rate			
School District	400073	Glenburn School District	434,016	1.14%	4,948	0.038073%	32,027	299,352	1.14%	3,413	0.027457%	15,271			
School District	400074	New Public School #8	738,246	1.14%	8,416	0.064760%	54,476	630,338	1.14%	7,186	0.057816%	32,156			
School District	400075	Williston Public School #1	9,409,987	1.14%	107,274	0.825459%	694,374	7,522,768	1.14%	85,760	0.689999%	383,759			
School District	400076	Valley City Public School	1,032,628	1.14%	11,772	0.090584%	76,199	782,156	1.14%	8,917	0.071740%	39,900			
School District	400077	Dickinson Public Schools	7,294,849	1.14%	83,161	0.639916%	538,296	6,315,779	1.14%	72,000	0.579292%	322,187			
School District	400078	Drayton Public School #19	450,521	1.14%	5,136	0.039520%	33,244	402,418	1.14%	4,588	0.036910%	20,528			
School District	400079	Mohall Lansford Sherwood School	404,456	1.14%	4,611	0.035480%	29,846	429,253	1.14%	4,893	0.039372%	21,898			
School District	400080	Westhope Public School #17	299,205	1.14%	3,411	0.026247%	22,079	260,540	1.14%	2,970	0.023897%	13,291			
School District	400081	Kindred Public School District #2	582,991	1.14%	6,646	0.051141%	43,020	558,072	1.14%	6,362	0.051187%	28,469			
School District	400082	Grafton Public School District #3	1,387,565	1.14%	15,818	0.121719%	102,390	1,159,480	1.14%	13,218	0.106349%	59,148			
School District	400083	Wilton Public School District	420,066	1.14%	4,789	0.036849%	30,997	408,013	1.14%	4,651	0.037424%	20,814			
School District	400084	Sheyenne Valley Career And Tech Center	150,026	1.14%	1,710	0.013161%	11,071	154,444	1.14%	1,761	0.014166%	7,879			
School District	400085	White Shield School Dist #85	1,097,796	1.14%	12,515	0.096300%	81,007	1,063,289	1.14%	12,121	0.097526%	54,241			
School District	400086	Tgu School District #60	1,807,062	1.14%	20,601	0.158518%	133,345	1,809,785	1.14%	20,632	0.165996%	92,322			
School District	400087	Turtle Lake Mercer School District #72	407,492	1.14%	4,645	0.035746%	30,069	419,073	1.14%	4,777	0.038438%	21,378			
School District	400088	Lamoure School District #8	550,469	1.14%	6,275	0.048288%	40,620	469,865	1.14%	5,356	0.043097%	23,969			
School District	400089	Divide County School Dist #1	760,712	1.14%	8,672	0.066731%	56,134	659,691	1.14%	7,520	0.060508%	33,653			
School District	400090	Mott/Regent School Dist #1	361,117	1.14%	4,117	0.031678%	26,647	416,982	1.14%	4,754	0.038246%	21,271			
School District	400091	United Public School District # 7	1,056,738	1.14%	12,047	0.092699%	77,978	983,570	1.14%	11,213	0.090214%	50,175			
School District	400092	Kulm Public School District #7	279,480	1.14%	3,186	0.024516%	20,623	237,926	1.14%	2,712	0.021823%	12,137			
School District	400093	Midway Public School District #128	571,511	1.14%	6,515	0.050134%	42,173	440,015	1.14%	5,016	0.040359%	22,447			
School District	400094	Dunseith School District #1	1,559,552	1.14%	17,779	0.136806%	115,081	1,567,960	1.14%	17,875	0.143816%	79,987			
School District	400095	Carrington School District #49	512,889	1.14%	5,847	0.044991%	37,846	442,550	1.14%	5,045	0.040591%	22,576			
School District	400096	Glen Ullin Public School #48	286,360	1.14%	3,265	0.025120%	21,131	212,154	1.14%	2,419	0.019459%	10,823			
School District	400099	Manvel Public School	378,134	1.14%	4,311	0.033171%	27,903	309,934	1.14%	3,533	0.028428%	15,811			
School District	400100	Maple Valley School District	276,302	1.14%	3,150	0.024238%	20,389	251,389	1.14%	2,866	0.023058%	12,824			
School District	400101	North Border School District # 100	705,294	1.14%	8,040	0.061869%	52,044	577,226	1.14%	6,580	0.052944%	29,446			
School District	400102	Mckenzie Cty Public School #1	2,799,617	1.14%	31,916	0.245587%	206,587	2,116,473	1.14%	24,128	0.194126%	107,968			
School District	400103	Devils Lake Public School	2,938,203	1.14%	33,496	0.257744%	216,814	2,839,918	1.14%	32,375	0.260481%	144,872			
School District	400104	Mt Pleasant School Dist #4	501,586	1.14%	5,718	0.044000%	37,013	518,181	1.14%	5,907	0.047528%	26,434			
School District	400105	Central Cass Public School District #7	1,251,745	1.14%	14,270	0.109805%	92,368	1,295,237	1.14%	14,766	0.118801%	66,074			
School District	400106	Milnor Public School District #2	400,644	1.14%	4,567	0.035145%	29,564	345,713	1.14%	3,941	0.031709%	17,636			
School District	400107	Mapleton Public School	105,664	1.14%	1,205	0.009269%	7,797	76,125	1.14%	868	0.006982%	3,883			
School District	400108	Linton Public School District #36	457,175	1.14%	5,212	0.040104%	33,735	481,580	1.14%	5,490	0.044171%	24,567			
School District	400109	Tioga Public School District #15	943,540	1.14%	10,756	0.082769%	69,625	992,514	1.14%	11,315	0.091035%	50,631			
School District	400114	Zeeland Public Schools	101,212	1.14%	1,154	0.008878%	7,468	110,180	1.14%	1,256	0.010106%	5,621			
School District	400117	Garrison Public School District #51	633,607	1.14%	7,223	0.055581%	46,755	595,450	1.14%	6,788	0.054616%	30,376			
School District	400118	Kenmare Public School District #28	393,193	1.14%	4,482	0.034492%	29,015	306,065	1.14%	3,489	0.028073%	15,613			
School District	400119	Lewis & Clark Public Schools	665,270	1.14%	7,584	0.058359%	49,091	726,457	1.14%	8,282	0.066632%	37,059			
School District	400120	Sw Special Education Unit	83,931	1.14%	957	0.007363%	6,194	84,401	1.14%	962	0.007741%	4,305			
School District	400121	North Valley Career & Technology Center	142,297	1.14%	1,622	0.012483%	10,501	164,339	1.14%	1,873	0.015073%	8,383			
School District	400122	Dakota Prairie Public School	744,423	1.14%	8,486	0.065302%	54,932	615,433	1.14%	7,016	0.056448%	31,395			
School District	400123	Beach Public School District #3	771,847	1.14%	8,799	0.067708%	56,956	730,430	1.14%	8,327	0.066996%	37,261			
School District	400124	Rollette Public School	275,707	1.14%	3,143	0.024185%	20,344	239,689	1.14%	2,732	0.021985%	12,227			
School District	400125	Drake Public School District	243,457	1.14%	2,775	0.021356%	17,965	225,027	1.14%	2,565	0.020640%	11,479			
School District	400137	New Salem Almont School District #49	597,872	1.14%	6,816	0.052446%	44,117	501,997	1.14%	5,723	0.046044%	25,608			
School District	400138	Max Public School	352,585	1.14%	4,019	0.030929%	26,017	309,032	1.14%	3,523	0.028345%	15,765			
School District	400139	East Central Special Education Unit	429,537	1.14%	4,897	0.037680%	31,696	343,250	1.14%	3,913	0.031483%	17,510			
School District	400140	North Sargent School District #3	387,179	1.14%	4,414	0.033964%	28,570	376,746	1.14%	4,295	0.034556%	19,219			
School District	400141	Wahpeton Public School District 37	1,496,478	1.14%	17,060	0.131273%	110,427	1,265,734	1.14%	14,429	0.116095%	64,569			
School District	400142	Medina Public School District #3	274,158	1.14%	3,125	0.024050%	20,231	273,942	1.14%	3,123	0.025126%	13,974			
School District	400143	Pingree-Buchanan School District	171,984	1.14%	1,961	0.015087%	12,691	220,339	1.14%	2,512	0.020210%	11,240			
School District	400144	West River Student Services	149,554	1.14%	1,705	0.013119%	11,036	165,952	1.14%	1,892	0.015221%	8,466			
School District	400145	Leeds Public School District 6	295,528	1.14%	3,369	0.025924%	21,807	196,785	1.14%	2,243	0.018049%	10,038			
School District	400147	Sawyer Public School	173,258	1.14%	1,975	0.015198%	12,785	176,872	1.14%	2,016	0.016223%	9,023			
School District	400148	Wilmar Multidistrict Special Education Unit	1,032,911	1.14%	11,775	0.090609%	76,220	1,036,856	1.14%	11,820	0.095102%	52,893			
School District	400149	Great Northwest Education Cooperative	141,757	1.14%	1,616	0.012435%	10,460	144,324	1.14%	1,645	0.013238%	7,363			
School District	400150	Anamoose Public School District #14	173,942	1.14%	1,983	0.015258%	12,835	195,972	1.14%	2,234	0.017975%	9,997			
School District	400151	South Prairie School District #70	668,325	1.14%	7,619	0.058627%	49,317	666,117	1.14%	7,594	0.061097%	33,980			
School District	400152	South East Education Cooperative	751,081	1.14%	8,562	0.065886%	55,423	830,211	1.14%	9,464	0.076148%	42,351			
School District	400153	South Heart Public School District #9	467,523	1.14%	5,330	0.041012%	34,499	495,578	1.14%	5,650	0.045455%	25,281			
School District	400154	Sargent Central Public School District #6	223,751	1.14%	2,551	0.019628%	16,511	236,689	1.14%	2,698	0.021709%	12,074			
School District	400155	Fairmount Public School	97,657	1.14%	1,113	0.008567%	7,207	103,565	1.14%	1,181	0.009499%	5,283			
School District	400156	South Central Prairie Special Education Unit	125,524	1.14%	1,431	0.011011%	9,262	131,974	1.14%	1,505	0.012105%	6,732			

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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, 2020										As of June 30, 2021									
Employer Type	Employer ID	Employer	2020 Payroll	Current Contribution Rate	Estimated 2020-2021 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate							
School District	400157	Pembina Special Education Cooperative	72,109	1.14%	822	0.006326%	5,321	83,048	1.14%	947	0.007617%	4,236							
School District	400158	Central Regional Education Association	572,150	1.14%	6,523	0.050190%	42,220	481,599	1.14%	5,490	0.044173%	24,568							
School District	400159	Oberon Public School #16	43,475	1.14%	496	0.003814%	3,208	106,945	1.14%	1,219	0.009809%	5,455							
School District	400160	Elgin/New Leipzig Public School	-	0.00%	-	0.000000%	-	18,499	1.14%	211	0.001697%	944							
Political Subdivision	500002	Cass County Water Resource District	212,604	1.14%	2,424	0.018650%	15,688	218,646	1.14%	2,493	0.020055%	11,154							
Political Subdivision	500003	Walsh County Water Resource District	51,568	1.14%	588	0.004524%	3,806	37,317	1.14%	425	0.003423%	1,904							
Political Subdivision	500005	Ramsey County Soil Conservation District	42,343	1.14%	483	0.003714%	3,124	44,014	1.14%	502	0.004037%	2,245							
Political Subdivision	500006	James River Soil Conservation District	62,954	1.14%	718	0.005522%	4,645	61,467	1.14%	701	0.005638%	3,136							
Political Subdivision	500007	Burleigh County Soil Conservation District	166,293	1.14%	1,896	0.014587%	12,271	168,631	1.14%	1,922	0.015467%	8,602							
Political Subdivision	500008	Trail County Water Resource District	58,602	1.14%	668	0.005141%	4,325	60,299	1.14%	687	0.005531%	3,076							
Political Subdivision	500009	Grafton Park District	188,040	1.14%	2,144	0.016495%	13,876	160,983	1.14%	1,835	0.014766%	8,212							
Political Subdivision	500010	Cass County Soil Conservation District	218,975	1.14%	2,491	0.013209%	16,159	219,890	1.14%	2,507	0.020169%	11,217							
Political Subdivision	500013	Lake Metigoshe Recreation Service District	135,653	1.14%	1,546	0.011900%	10,010	129,474	1.14%	1,476	0.011876%	6,605							
Political Subdivision	500016	Greater Ramsey Water District	384,900	1.14%	4,388	0.033764%	28,402	398,714	1.14%	4,545	0.036571%	20,340							
Political Subdivision	500017	Carnegie Regional Library	69,395	1.14%	791	0.006087%	5,120	73,425	1.14%	837	0.006735%	3,746							
Political Subdivision	500018	Griggs County Public Library	43,206	1.14%	493	0.003790%	3,188	45,151	1.14%	515	0.004141%	2,303							
Political Subdivision	500019	R & T Water Supply Commerce Authority	446,600	1.14%	5,091	0.039176%	32,955	404,706	1.14%	4,614	0.037120%	20,645							
Political Subdivision	500022	Consolidated Waste Ltd	162,263	1.14%	1,850	0.014234%	11,974	124,237	1.14%	1,416	0.011395%	6,338							
Political Subdivision	500023	Walsh County Housing Authority	29,820	1.14%	340	0.002616%	2,201	30,120	1.14%	343	0.002763%	1,537							
Political Subdivision	500024	Williams County Soil Conservation District	109,569	1.14%	1,249	0.009612%	8,086	107,209	1.14%	1,222	0.009833%	5,469							
Political Subdivision	500025	Bowman City Park Board	96,667	1.14%	1,102	0.008480%	7,133	63,080	1.14%	719	0.005786%	3,218							
Political Subdivision	500028	Williston Housing Authority	268,979	1.14%	3,066	0.023595%	19,848	191,613	1.14%	2,184	0.017575%	9,775							
Political Subdivision	500030	Minot Rural Fire Department	175,955	1.14%	2,006	0.015435%	12,984	143,251	1.14%	1,633	0.013139%	7,308							
Political Subdivision	500031	Central Plains Water District	250,853	1.14%	2,860	0.022005%	18,511	261,008	1.14%	2,975	0.023940%	13,315							
Political Subdivision	500033	Ransom County Soil Cons Dist	43,031	1.14%	491	0.003775%	3,176	67,100	1.14%	765	0.006155%	3,423							
Political Subdivision	500038	Jamestown Regional Airport	223,605	1.14%	2,549	0.019615%	16,500	224,938	1.14%	2,564	0.020632%	11,475							
Political Subdivision	500040	Fargo Park District	3,920,379	1.14%	44,692	0.343902%	289,290	4,049,209	1.14%	46,161	0.371399%	206,562							
Political Subdivision	500041	Bismarck Rural Fire Protection	652,222	1.14%	7,435	0.057214%	48,128	748,609	1.14%	8,534	0.068663%	38,188							
Political Subdivision	500045	Dunsmuir Community Nursing Home	824,252	1.14%	9,386	0.072305%	60,823	599,458	1.14%	6,834	0.054983%	30,580							
Political Subdivision	500047	Mercer County Soil Conservation District	82,908	1.14%	945	0.007273%	6,118	88,028	1.14%	1,004	0.008074%	4,491							
Political Subdivision	500049	West Fargo Park District	1,306,932	1.14%	14,899	0.114646%	96,440	1,300,902	1.14%	14,830	0.119321%	66,363							
Political Subdivision	500053	Stutsman County Housing Authority	203,867	1.14%	2,324	0.017884%	15,044	216,623	1.14%	2,470	0.019869%	11,051							
Political Subdivision	500054	Grand Forks County Water Resource District	51,186	1.14%	584	0.004490%	3,777	113,050	1.14%	1,289	0.004669%	5,767							
Political Subdivision	500055	Southeast Region Career & Technology Center	101,269	1.14%	1,154	0.008883%	7,472	104,787	1.14%	1,195	0.009611%	5,345							
Political Subdivision	500056	Cavalier County Job Development Authority	49,632	1.14%	566	0.004354%	3,663	50,364	1.14%	574	0.004619%	2,569							
Political Subdivision	500057	Barnes County Soil Conservation District	79,967	1.14%	912	0.007015%	5,901	77,959	1.14%	889	0.007151%	3,977							
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
Political Subdivision	500061	Ward County Water Resource District	36,243	1.14%	413	0.003179%	2,674	37,367	1.14%	426	0.003427%	1,906							
Political Subdivision	500063	Southwest Water Authority	2,711,416	1.14%	30,910	0.237850%	200,079	2,432,240	1.14%	27,728	0.223089%	124,076							
Political Subdivision	500068	Burleigh County Council On Aging	759,507	1.14%	8,658	0.066625%	56,045	687,298	1.14%	7,835	0.063040%	35,061							
Political Subdivision	500072	Watford City Park District	913,453	1.14%	10,413	0.080130%	67,405	996,334	1.14%	11,358	0.091385%	50,826							
Political Subdivision	500080	Western & Central Stark Soil Conservation District	112,936	1.14%	1,287	0.009907%	8,334	118,560	1.14%	1,352	0.010874%	6,048							
Political Subdivision	500081	Ramsey County Housing Authority	263,208	1.14%	3,001	0.023089%	19,422	118,902	1.14%	1,355	0.010906%	6,066							
Political Subdivision	500082	Grand Forks Public Library	856,331	1.14%	9,762	0.075119%	63,190	781,680	1.14%	8,911	0.071697%	39,876							
Political Subdivision	500084	Rolette County Soil Conservation District	38,760	1.14%	442	0.003400%	2,860	38,894	1.14%	443	0.003567%	1,984							
Political Subdivision	500085	Jamestown Parks And Recreation District	781,167	1.14%	8,905	0.068525%	57,643	618,522	1.14%	7,051	0.056732%	31,553							
Political Subdivision	500091	Ramsey County Water Resource District	34,152	1.14%	389	0.002996%	2,520	-	1.14%	-	0.000000%	-							
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	257,029	1.14%	2,930	0.022547%	18,966	259,122	1.14%	2,954	0.023767%	13,219							
Political Subdivision	500108	North Dakota Firefighters Association	180,309	1.14%	2,056	0.015817%	13,305	185,836	1.14%	2,119	0.017045%	9,480							
Political Subdivision	500109	James River Valley Library System	393,291	1.14%	4,484	0.034500%	29,021	403,348	1.14%	4,598	0.036996%	20,576							
Political Subdivision	500110	Grand Forks Park District	1,937,198	1.14%	22,084	0.169934%	142,948	1,865,039	1.14%	21,261	0.171064%	95,141							
Political Subdivision	500111	McIntosh County Housing Authority	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
Political Subdivision	500112	Foster County Soil Conservation District	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
School District	500113	Lonetree Special Education Unit	28,662	1.14%	327	0.002514%	2,115	17,016	1.14%	194	0.001561%	868							
School District	500114	Roughrider Education Services Program (RESP)	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
Political Subdivision	500115	Agassiz Water Users District	48,863	1.14%	557	0.004286%	3,605	92,701	1.14%	1,057	0.008503%	4,729							
Political Subdivision	500116	Western Area Water Supply Authority	754,183	1.14%	8,598	0.066158%	55,652	575,445	1.14%	6,560	0.052781%	29,355							
Political Subdivision	500118	Crosby Park District	43,749	1.14%	499	0.003838%	3,229	48,996	1.14%	559	0.004494%	2,499							
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	152,396	1.14%	1,737	0.013368%	11,245	151,159	1.14%	1,723	0.013865%	7,711							
Political Subdivision	500121	Devils Lake Park Board	393,048	1.14%	4,481	0.034479%	29,004	355,740	1.14%	4,055	0.032629%	18,147							
Political Subdivision	500122	North Central Soil Conservation District	87,642	1.14%	999	0.007688%	6,467	39,760	1.14%	453	0.003647%	2,028							
Political Subdivision	500125	Wahpeton Park Board	532,117	1.14%	6,066	0.046678%	39,265	415,581	1.14%	4,738	0.038118%	21,200							
Political Subdivision	500126	City Of Bottineau Park Board	116,838	1.14%	1,332	0.010249%	8,621	119,766	1.14%	1,365	0.010985%	6,110							
Political Subdivision	500128	Logan County Soil Conservation District	60,903	1.14%	694	0.005343%	4,495	74,099	1.14%	845	0.006796%	3,780							
Political Subdivision	500129	Park District - City of New Rockford	47,298	1.14%	539	0.004149%	3,490	48,720	1.14%	555	0.004469%	2,486							
Political Subdivision	500130	Trail County Job Development Authority	-	0.00%	-	0.000000%	-	102,456	1.14%	1,168	0.009397%	5,226							
Political Subdivision	500131	Minot Park District	1,131,540	1.14%	12,900	0.099260%	83,497	1,085,559	1.14%	12,375	0.099569%	55,378							
Political Subdivision	500132	Valley City Park District	398,020	1.14%	4,537	0.034915%	29,370	336,341	1.14%	3,834	0.030850%	17,158							
Total			\$ 1,139,970,538	1.14%	\$ 12,995,670	100.000012%	\$ 84,119,770	\$ 1,090,257,798	1.14%	\$ 12,428,933	100.000003%	\$ 55,617,283							

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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*

As of June 30, 2021

Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability At	Net OPEB Liability Under	Net OPEB Liability At
				Discount Rate 1% Lower	Current Discount Rate	Discount Rate 1% Higher
				5.50%	6.50%	7.50%
State of ND	010100	Governor's Office	0.104929%	\$ 86,553	\$ 58,359	\$ 34,502
State of ND	010800	Secretary Of State	0.130111%	107,325	72,364	42,782
State	011000	Office Of Management & Budget	0.294111%	242,605	163,577	96,707
State	011200	Information Technology Dept	2.489669%	2,053,669	1,384,686	818,628
State	011700	State Auditor's Office	0.278527%	229,750	154,909	91,582
State	011800	Central Services	0.124235%	102,478	69,096	40,850
State of ND	012000	State Treasurer's Office	0.033811%	27,890	18,805	11,117
State	012500	Attorney General's Office	1.405009%	1,158,958	781,428	461,981
State of ND	012700	Tax Department	0.515801%	425,472	286,875	169,601
State of ND	013000	Facility Management	0.146143%	120,550	81,281	48,053
State of ND	014000	Office Of Administrative Hearings	0.031690%	26,140	17,625	10,420
State	016000	Legislative Council	0.286681%	236,476	159,444	94,264
State of ND	018000	ND Supreme Court	2.357425%	1,944,584	1,311,136	775,145
State of ND	018800	Commission On Legal Counsel For Indigents	0.196605%	162,175	109,346	64,646
State	019000	Retirement & Investment Office	0.132262%	109,100	73,561	43,489
State	019200	ND Public Employees Retirement System	0.189565%	156,368	105,431	62,331
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.419104%	345,709	233,094	137,806
State	020200	Education Standards & Practice	0.047609%	39,272	26,479	15,654
State	021500	ND University System Office	0.092735%	76,495	51,577	30,492
State of ND	022300	ND Youth Correctional Center	0.236027%	194,693	131,272	77,608
State of ND	022400	Juvenile Services - DOCR	0.146953%	121,218	81,731	48,320
State	022600	Land Department	0.163895%	135,193	91,154	53,890
State	022700	Bismarck State College	0.388735%	320,658	216,204	127,820
State	022800	Lake Region State College	0.141514%	116,732	78,706	46,531
State	022900	Williston State College	0.069024%	56,936	38,389	22,696
State	023000	University Of North Dakota	3.270170%	2,697,485	1,818,780	1,075,264
State	023500	North Dakota State University	2.656112%	2,190,963	1,477,257	873,356
State	023800	ND St College Of Science	0.434700%	358,574	241,768	142,934
State	023900	Dickinson State University	0.183905%	151,699	102,283	60,470
State	024000	Mayville State University	0.228800%	188,732	127,252	75,232
State	024100	Minot State University	0.457848%	377,668	254,643	150,545
State	024200	Valley City State University	0.165246%	136,307	91,905	54,335
State of ND	025000	ND State Library	0.096344%	79,472	53,584	31,679
State of ND	025200	SCHOOL FOR THE DEAF	0.121653%	100,349	67,660	40,001
State of ND	025300	School For The Blind	0.069591%	57,404	38,705	22,882
State	026100	ND Board Of Nursing	0.065195%	53,778	36,260	21,437
State of ND	027000	Career & Technical Education	0.163380%	134,768	90,868	53,721
State of ND	030100	ND Department Of Health	1.077172%	888,534	599,094	354,185
State of ND	030300	Mental Health	0.817566%	674,391	454,708	268,824
State of ND	031000	Life Skills and Transition Center	0.964857%	795,888	536,627	317,255
State of ND	031200	North Dakota State Hospital	1.343008%	1,107,815	746,945	441,594
State of ND	031300	ND Veterans Home	0.370594%	305,694	206,114	121,855
State of ND	031600	Indian Affairs Commission	0.011005%	9,078	6,121	3,619
State of ND	032100	Veterans Affairs Department	0.035329%	29,142	19,649	11,617
State of ND	032500	Department Of Human Services	6.696942%	5,524,148	3,724,658	2,202,021
State of ND	036000	Protection & Advocacy Project	0.152770%	126,016	84,967	50,232
State	038000	Job Service North Dakota	0.795344%	656,060	442,349	261,517
State	040100	Insurance Department	0.206477%	170,318	114,837	67,892
State of ND	040500	Industrial Commission	0.632377%	521,633	351,711	207,932
State of ND	040600	ND Department Of Labor	0.052156%	43,022	29,008	17,149
State of ND	040800	Public Service Commission	0.266613%	219,923	148,283	87,665
State of ND	041200	Aeronautics Commission	0.038196%	31,507	21,244	12,559
State of ND	041300	Department Of Financial Institutions	0.173430%	143,058	96,457	57,026
State of ND	041400	ND Securities Department	0.052021%	42,911	28,933	17,105
State	042600	State Board Of Law Examiners	0.030570%	25,216	17,002	10,052
State	042700	ND State Board Of Cosmetology	0.009813%	8,095	5,458	3,227
State	042800	ND State Plumbing Board	0.037709%	31,105	20,973	12,399
State	047100	Bank Of North Dakota	1.027595%	847,639	571,520	337,883
State	047200	Public Finance Authority	0.015859%	13,082	8,820	5,215
State	047300	Housing Finance Agency	0.229916%	189,652	127,873	75,599
State	047500	Mill & Elevator Association	0.769127%	634,435	427,768	252,897
State	048500	Workforce Safety & Insurance	1.378598%	1,137,173	766,739	453,297
State of ND	050200	Field Services Division	0.686468%	566,251	381,795	225,718

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

				As of June 30, 2021		
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				At Discount Rate	Under Current	At Discount Rate
				1% Lower	Discount Rate	1% Higher
				5.50%	6.50%	7.50%
State of ND	050400	Highway Patrol	1.220378%	1,006,661	678,741	401,272
State of ND	051700	Department Of Corrections Transitional Services	0.202071%	166,684	112,386	66,443
State of ND	051800	James River Correctional Ctr	0.714062%	589,013	397,142	234,791
State of ND	051900	State Penitentiary	0.915654%	755,301	509,262	301,076
State	052000	Rough Rider Industries	0.138801%	114,494	77,197	45,639
State of ND	053000	Department Of Corrections And Rehabilitation	0.639346%	527,381	355,587	210,223
State of ND	054000	Adjutant General ND National Guard	1.015318%	837,512	564,692	333,847
State of ND	060100	Department Of Commerce	0.301700%	248,865	167,797	99,202
State of ND	060200	Dept Of Agriculture	0.348994%	287,877	194,101	114,753
State of ND	060700	Milk Marketing Board	0.006448%	5,319	3,586	2,120
State of ND	060800	ND Oilseed Council	0.003174%	2,618	1,765	1,044
State	061100	ND Soybean Council	0.030472%	25,136	16,948	10,019
State of ND	061400	ND Corn Utilization Council	0.014290%	11,787	7,948	4,699
State of ND	061600	State Seed Department	0.142108%	117,222	79,037	46,727
State	062400	Beef Commission	0.013512%	11,146	7,515	4,443
State of ND	062500	ND Wheat Commission	0.043521%	35,899	24,205	14,310
State of ND	062600	ND Barley Council	0.013942%	11,500	7,754	4,584
State	066500	State Fair Association	0.079279%	65,395	44,093	26,068
State of ND	067000	Racing Commission	0.012328%	10,169	6,856	4,054
State of ND	070100	Historical Society	0.360123%	297,057	200,291	118,412
State of ND	070900	ND Council On The Arts	0.032545%	26,846	18,101	10,701
State of ND	072000	Game & Fish Department	1.012547%	835,226	563,151	332,936
State of ND	075000	Parks & Recreation Department	0.299571%	247,109	166,613	98,502
State of ND	077000	Water Commission	0.526226%	434,071	292,673	173,028
State	080100	Department Of Transportation	5.114295%	4,218,660	2,844,432	1,681,631
State	090000	ND State Board Of Accountancy	0.009922%	8,184	5,518	3,262
State	090100	Board Of Medical Examiners	0.024027%	19,819	13,363	7,900
State	090200	Board Of Pharmacy	0.024911%	20,548	13,855	8,191
State	090600	Real Estate Commission	0.017714%	14,612	9,852	5,825
State	090900	Electrical Board	0.158300%	130,578	88,042	52,051
State	099501	ND System Information Technology Services	0.197010%	162,509	109,572	64,779
District Health Unit	100002	McIntosh District Health Unit	0.012208%	10,070	6,790	4,014
District Health Unit	100003	Wells County Dist Health Unit	0.020603%	16,995	11,459	6,774
District Health Unit	100004	Central Valley Health Unit	0.091273%	75,289	50,764	30,011
District Health Unit	100005	Dickey County Health District	0.023295%	19,215	12,956	7,660
District Health Unit	100006	Emmons County Public Health	0.022086%	18,218	12,284	7,262
District Health Unit	100007	Rolette County Public Health	0.042573%	35,117	23,678	13,998
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.015191%	12,531	8,449	4,995
District Health Unit	100010	First District Health Unit	0.189746%	156,517	105,532	62,390
District Health Unit	100011	Lake Region District Health Unit	0.083463%	68,847	46,420	27,443
District Health Unit	100012	Garrison Diversion Conservancy District	0.187494%	154,659	104,279	61,650
District Health Unit	100013	Upper Missouri Health Unit	0.103350%	85,251	57,480	33,983
District Health Unit	100014	Kidder County District Health Unit	0.006354%	5,241	3,534	2,089
District Health Unit	100015	Southwestern District Health Unit	0.119490%	98,564	66,457	39,290
District Health Unit	100017	City-County Health District	0.055567%	45,836	30,905	18,271
District Health Unit	100018	Sargent County District Health Unit	0.011218%	9,253	6,239	3,689
District Health Unit	100019	Trail District Health Unit	0.017175%	14,167	9,552	5,647
District Health Unit	100021	Cavalier County Health Dist	0.010454%	8,623	5,814	3,437
District Health Unit	100022	Walsh County Health District	0.039091%	32,245	21,741	12,854
District Health Unit	100023	Custer Health Unit	0.117352%	96,801	65,268	38,587
Political Subdivision	100024	Southeast Water Users District	0.043873%	36,190	24,401	14,426
City	200002	City Of Mcville	0.006920%	5,708	3,849	2,275
City	200003	City Of Drayton	0.004548%	3,752	2,529	1,495
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.010280%	8,480	5,717	3,380
City	200006	City Of Belfield	0.013848%	11,423	7,702	4,553
City	200007	City Of Beulah	0.066080%	54,508	36,752	21,728
City	200008	City Of Rolla	0.020667%	17,048	11,494	6,796
City	200009	City Of New Town	0.088535%	73,030	49,241	29,111
City	200010	City Of Cavalier	0.055972%	46,170	31,130	18,404
City	200011	City Of Harvey	0.045003%	37,122	25,029	14,797
City	200012	City Of Napoleon	0.015431%	12,729	8,582	5,074
City	200014	City Of Grand Forks	2.228650%	1,838,360	1,239,515	732,802

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	6.50%	1% Higher
				5.50%		7.50%
City	200015	City Of Killdeer	0.057499%	47,430	31,979	18,906
City	200016	City Of Ellendale	0.036282%	29,928	20,179	11,930
City	200017	City Of Wishek	0.020819%	17,173	11,579	6,845
City	200018	City Of Granville	0.000000%	-	-	-
City	200019	City Of Linton	0.016923%	13,959	9,412	5,564
City	200020	City Of Finley	0.007066%	5,829	3,930	2,323
City	200021	City Of Wilton	0.008368%	6,903	4,654	2,751
City	200022	City Of Ray	0.017312%	14,280	9,628	5,692
City	200025	City Of Medora	0.020550%	16,951	11,429	6,757
City	200026	City Of Velva	0.018145%	14,967	10,092	5,966
City	200027	City Of Mandan	0.262535%	216,559	146,015	86,324
City	200028	City Of Thompson	0.017545%	14,472	9,758	5,769
City	200029	City Of Williston	1.983022%	1,635,748	1,102,903	652,037
City	200030	City Of Bowman	0.071149%	58,689	39,571	23,395
City	200031	City Of Tioga	0.078973%	65,143	43,923	25,967
City	200033	City Of Rhame	0.004856%	4,006	2,701	1,597
City	200035	City Of Fargo	3.157168%	2,604,273	1,755,931	1,038,108
City	200036	City Of Jamestown	0.447393%	369,044	248,828	147,107
City	200037	City Of Beach	0.025730%	21,224	14,310	8,460
City	200038	City Of Glenburn	0.006017%	4,963	3,346	1,978
City	200040	City Of Kulm	0.007715%	6,364	4,291	2,537
City	200041	City Of Harwood	0.014655%	12,089	8,151	4,819
City	200043	City Of Dickinson	0.626569%	516,842	348,481	206,022
City	200045	City Of Mapleton	0.009888%	8,156	5,499	3,251
City	200046	City Of Wahpeton	0.233856%	192,902	130,064	76,894
City	200047	City Of Bottineau	0.050014%	41,255	27,816	16,445
City	200049	City Of Elgin	0.002876%	2,372	1,600	946
City	200050	City Of Rugby	0.040941%	33,771	22,770	13,462
City	200051	City Of New Salem	0.008271%	6,823	4,600	2,720
City	200052	City Of Walhalla	0.016609%	13,700	9,237	5,461
City	200053	City Of Gwinner	0.015136%	12,485	8,418	4,977
City	200054	City Of Kenmare	0.023453%	19,346	13,044	7,712
City	200055	City Of Watford City	0.366735%	302,511	203,968	120,586
City	200057	City Of Cooperstown	0.011330%	9,346	6,301	3,725
City	200058	City Of New England	0.009669%	7,976	5,378	3,179
City	200059	City Of Carrington	0.061390%	50,639	34,143	20,186
City	200060	City Of Mott	0.012284%	10,133	6,832	4,039
City	200061	City Of Larimore	0.013607%	11,224	7,568	4,474
City	200062	City Of Sherwood	0.000000%	-	-	-
City	200063	City Of Lamoure	0.006099%	5,031	3,392	2,005
City	200064	City Of Michigan	0.005474%	4,515	3,044	1,800
City	200065	City Of Park River	0.037466%	30,905	20,838	12,319
City	200067	City Of Hatton	0.003729%	3,076	2,074	1,226
City	200069	City Of Northwood	0.024791%	20,450	13,788	8,152
City	200070	City Of Powers Lake	0.010182%	8,399	5,663	3,348
City	200072	City Of Towner	0.006435%	5,308	3,579	2,116
City	200073	City Of Pembina	0.008190%	6,756	4,555	2,693
City	200075	City Of Underwood	0.004805%	3,964	2,672	1,580
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.071680%	59,127	39,866	23,569
City	200080	City Of Crosby	0.017109%	14,113	9,516	5,626
City	200083	City Of Grafton	0.143285%	118,192	79,691	47,114
City	200084	City Of Emerado	0.007947%	6,555	4,420	2,613
City	200085	City Of Lincoln	0.055660%	45,913	30,957	18,302
City	200086	City Of Minto	0.008762%	7,228	4,873	2,881
City	200087	City Of Ashley	0.011271%	9,297	6,269	3,706
City	200088	City Of Neche	0.004107%	3,388	2,284	1,350
City	200089	City Of Surrey	0.020555%	16,955	11,432	6,759
City	200090	City Of Hankinson	0.024557%	20,256	13,658	8,075
City	200091	City Of New Rockford	0.018882%	15,575	10,502	6,209
City	200092	City Of Minot	0.435439%	359,183	242,179	143,177
City	200094	City Of West Fargo	1.125192%	928,144	625,801	369,974
City	200097	City Of Devils Lake	0.205208%	169,271	114,131	67,474
City	200098	City Of Oakes	0.049781%	41,063	27,687	16,368

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	6.50%	1% Higher
				5.50%		7.50%
City	200100	City Of Mohall	0.015182%	12,523	8,444	4,992
City	200101	City Of Lidgerwood	0.007361%	6,072	4,094	2,420
City	200102	City Of Mcclusky	0.000000%	-	-	-
City	200103	City Of Burlington	0.033213%	27,397	18,472	10,921
City	200104	City Of Lisbon	0.040771%	33,631	22,676	13,406
City	200110	City Of Halliday	0.008476%	6,992	4,714	2,787
City	200111	City Of Maddock	0.008699%	7,176	4,838	2,860
City	200114	City of Regent	0.004794%	3,954	2,666	1,576
City	200115	City of Lakota	0.011845%	9,771	6,588	3,895
City	200117	City of Alexander	0.014082%	11,616	7,832	4,630
City	200118	City of Berthold	0.005785%	4,772	3,217	1,902
City	200119	City of Carson	0.007525%	6,207	4,185	2,474
City	200120	City of Dodge	0.004173%	3,442	2,321	1,372
City	200123	City of Grenora	0.009482%	7,821	5,274	3,118
City	200124	City of Kindred	0.008633%	7,121	4,801	2,839
City	200125	City of Richardton	0.008738%	7,208	4,860	2,873
City	200126	City of Garrison	0.006294%	5,192	3,501	2,070
County	300001	Adams County	0.062862%	51,853	34,962	20,670
County	300002	Barnes County	0.285097%	235,170	158,563	93,743
County	300003	Benson County	0.124005%	102,289	68,968	40,774
County	300004	Billings County	0.485885%	400,795	270,236	159,764
County	300005	Bottineau County	0.292296%	241,108	162,567	96,110
County	300006	Bowman County	0.110337%	91,014	61,366	36,280
County	300007	Burke County	0.144789%	119,433	80,528	47,608
County	300008	Burleigh County	1.401738%	1,156,260	779,609	460,905
County	300009	Cass County	2.071606%	1,708,818	1,152,171	681,165
County	300010	Cavalier County	0.300253%	247,672	166,993	98,726
County	300011	Dickey County	0.117351%	96,800	65,267	38,586
County	300012	Divide County	0.165506%	136,522	92,050	54,420
County	300013	Dunn County	0.502453%	414,462	279,451	165,212
County	300014	Eddy County	0.064089%	52,865	35,645	21,073
County	300015	Emmons County	0.187989%	155,068	104,554	61,813
County	300016	Foster County	0.087107%	71,852	48,447	28,642
County	300017	Golden Valley County	0.076270%	62,913	42,419	25,078
County	300018	Grand Forks County	1.249400%	1,030,600	694,882	410,815
County	300019	Grant County	0.090140%	74,354	50,133	29,639
County	300020	Griggs County	0.063509%	52,387	35,322	20,882
County	300021	Hettinger County	0.089710%	74,000	49,894	29,498
County	300023	Lamoure County	0.127777%	105,400	71,066	42,014
County	300024	Logan County	0.047867%	39,484	26,622	15,739
County	300025	Mchenry County	0.097197%	80,175	54,058	31,959
County	300026	Mcintosh County	0.073124%	60,318	40,670	24,044
County	300027	Mckenzie County	0.983876%	811,576	547,205	323,508
County	300028	Mclean County	0.439189%	362,277	244,265	144,410
County	300029	Mercer County	0.321818%	265,460	178,986	105,817
County	300030	Morton County	0.666168%	549,506	370,505	219,043
County	300031	Mountrail County	0.635319%	524,059	353,347	208,899
County	300032	Nelson County	0.128496%	105,993	71,466	42,251
County	300033	Oliver County	0.070629%	58,260	39,282	23,224
County	300034	Pembina County	0.195310%	161,107	108,626	64,220
County	300035	Pierce County	0.171485%	141,454	95,375	56,386
County	300036	Ramsey County	0.393132%	324,285	218,649	129,266
County	300037	Ransom County	0.149371%	123,213	83,076	49,115
County	300038	Renville County	0.104347%	86,073	58,035	34,310
County	300039	Richland County	0.579590%	478,090	322,352	190,575
County	300040	Rolette County	0.162074%	133,691	90,141	53,292
County	300041	Sargent County	0.067410%	55,605	37,492	22,165
County	300042	Sheridan County	0.058769%	48,477	32,686	19,324
County	300044	Slope County	0.096087%	79,260	53,441	31,594
County	300045	Stark County	0.470300%	387,939	261,568	154,639
County	300046	Steele County	0.079438%	65,527	44,181	26,120
County	300047	Stutsman County	0.627513%	517,621	349,006	206,333
County	300048	Towner County	0.124996%	103,106	69,519	41,100
County	300049	Traill County	0.271346%	223,827	150,915	89,221

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	6.50%	1% Higher
				5.50%		7.50%
County	300050	Walsh County	0.241862%	199,506	134,517	79,527
County	300051	Ward County	1.208499%	996,862	672,134	397,367
County	300052	Wells County	0.196666%	162,225	109,380	64,666
County	300053	Williams County	1.521078%	1,254,701	845,982	500,146
School District	400002	Mcclusky Public Schools	0.009778%	8,066	5,438	3,215
School District	400003	Lake Region Special Education Unit	0.047372%	39,076	26,347	15,576
School District	400004	Lidgerwood Public School	0.032551%	26,851	18,104	10,703
School District	400006	Halliday Public School	0.009223%	7,608	5,130	3,033
School District	400007	Oliver-Mercer Special Education Unit	0.029782%	24,566	16,564	9,793
School District	400008	Underwood School District #8	0.035691%	29,441	19,850	11,736
School District	400010	New Town Public School District	0.128464%	105,967	71,448	42,240
School District	400011	Bottineau Public School	0.124414%	102,626	69,196	40,909
School District	400012	Peace Garden Special Services	0.033330%	27,493	18,537	10,959
School District	400014	Beulah Public School #27	0.089019%	73,430	49,510	29,270
School District	400016	St John School District #3	0.072007%	59,397	40,048	23,677
School District	400017	Ellendale Public School District #40	0.030393%	25,070	16,904	9,994
School District	400018	Rural Cass Special Education Unit	0.021180%	17,471	11,780	6,964
School District	400019	Fargo Public Schools	2.042830%	1,685,082	1,136,167	671,703
School District	400020	Surrey Schools	0.042557%	35,104	23,669	13,993
School District	400021	Jamestown Public School District #1	0.265065%	218,646	147,422	87,156
School District	400023	Warwick Public School	0.055237%	45,564	30,721	18,162
School District	400024	Souris Valley Special Services	0.039369%	32,475	21,896	12,945
School District	400025	Rugby Public School District #5	0.069272%	57,141	38,527	22,777
School District	400026	Billings County School District	0.028508%	23,516	15,855	9,374
School District	400027	Belcourt School District #7	0.495561%	408,776	275,618	162,945
School District	400028	West Fargo Public School #6	1.516066%	1,250,567	843,195	498,498
School District	400029	Minot Public School District #1	1.538681%	1,269,221	855,773	505,934
School District	400030	Belfield Public School #13	0.029557%	24,381	16,439	9,719
School District	400031	Minto Public School District #20	0.032036%	26,426	17,818	10,534
School District	400033	Harvey Public School Dist #38	0.061038%	50,349	33,948	20,070
School District	400034	Oakes Public Schools	0.046909%	38,694	26,090	15,424
School District	400035	Larimore Public School District #44	0.047596%	39,261	26,472	15,650
School District	400036	Hazen Public School District #3	0.057170%	47,158	31,796	18,798
School District	400038	Park River Area School District	0.054353%	44,834	30,230	17,872
School District	400039	Hillsboro Public School	0.039195%	32,331	21,799	12,888
School District	400040	Lisbon Public School	0.074608%	61,542	41,495	24,532
School District	400042	Northern Cass School District #97	0.063757%	52,592	35,460	20,964
School District	400043	Mandaree Public School #36	0.080202%	66,157	44,606	26,371
School District	400044	Thompson Public School	0.037821%	31,198	21,035	12,436
School District	400045	Northern Plains Special Ed Unit	0.012710%	10,484	7,069	4,179
School District	400046	Bowman County School District #1	0.059104%	48,753	32,872	19,434
School District	400047	Apple Creek Elementary School	0.003773%	3,112	2,098	1,241
School District	400048	Burke Central School	0.016385%	13,516	9,113	5,388
School District	400049	Washburn Public School	0.035137%	28,984	19,542	11,553
School District	400050	Enderlin Area School District #24	0.042652%	35,183	23,722	14,024
School District	400051	Midkota School	0.025499%	21,034	14,182	8,384
School District	400052	Velva Public School	0.038239%	31,542	21,267	12,573
School District	400053	Sheyenne Valley Special Education Unit	0.062947%	51,923	35,009	20,698
School District	400054	Center Stanton Public School	0.016081%	13,265	8,944	5,288
School District	400055	Burleigh County Special Education Unit	0.006120%	5,048	3,404	2,012
School District	400056	New Rockford Sheyenne Public School	0.028428%	23,450	15,811	9,347
School District	400057	James River Multidistrict Special Education Unit	0.046005%	37,948	25,587	15,127
School District	400058	Newburg United Public School	0.020017%	16,512	11,133	6,582
School District	400059	Napoleon Public School District #2	0.024479%	20,192	13,615	8,049
School District	400060	Yellowstone School District #14	0.022219%	18,328	12,358	7,306
School District	400061	Cavalier Public Schools	0.041320%	34,084	22,981	13,586
School District	400062	Richland School District #44	0.038822%	32,023	21,592	12,765
School District	400063	Fort Totten School District #30	0.037295%	30,764	20,742	12,263
School District	400064	Bismarck Public Schools	2.317061%	1,911,288	1,288,687	761,873
School District	400065	Solen Public School Dist #3	0.053554%	44,175	29,785	17,609
School District	400068	Lakota Public School District #66	0.022344%	18,431	12,427	7,347
School District	400069	Stanley Community Public School District #2	0.117124%	96,613	65,141	38,512
School District	400070	Mandan Public School District #1	0.664968%	548,516	369,837	218,648
School District	400072	Killdeer Public School #16	0.070699%	58,318	39,321	23,247

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2021		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	6.50%	1% Higher
				5.50%		7.50%
School District	400073	Glenburn School District	0.027457%	22,649	15,271	9,028
School District	400074	New Public School #8	0.057816%	47,691	32,156	19,010
School District	400075	Williston Public School #1	0.689999%	569,164	383,759	226,879
School District	400076	Valley City Public School	0.071740%	59,177	39,900	23,589
School District	400077	Dickinson Public Schools	0.579292%	477,844	322,187	190,477
School District	400078	Drayton Public School #19	0.036910%	30,446	20,528	12,136
School District	400079	Mohall Lansford Sherwood School	0.039372%	32,477	21,898	12,946
School District	400080	Westhope Public School #17	0.023897%	19,712	13,291	7,858
School District	400081	Kindred Public School District #2	0.051187%	42,223	28,469	16,831
School District	400082	Grafton Public School District #3	0.106349%	87,725	59,148	34,969
School District	400083	Wilton Public School District	0.037424%	30,870	20,814	12,305
School District	400084	Sheyenne Valley Career And Tech Center	0.014166%	11,685	7,879	4,658
School District	400085	White Shield School Dist #85	0.097526%	80,447	54,241	32,068
School District	400086	Tgu School District #60	0.165996%	136,926	92,322	54,581
School District	400087	Turtle Lake Mercer School District #72	0.038438%	31,707	21,378	12,639
School District	400088	Lamoure School District #8	0.043097%	35,550	23,969	14,171
School District	400089	Divide County School Dist #1	0.060508%	49,912	33,653	19,896
School District	400090	Mott/Regent School Dist #1	0.038246%	31,548	21,271	12,576
School District	400091	United Public School District # 7	0.090214%	74,415	50,175	29,663
School District	400092	Kulm Public School District #7	0.021823%	18,001	12,137	7,176
School District	400093	Midway Public School District #128	0.040359%	33,291	22,447	13,270
School District	400094	Dunseith School District #1	0.143816%	118,630	79,987	47,288
School District	400095	Carrington School District #49	0.040591%	33,483	22,576	13,347
School District	400096	Glen Ullin Public School #48	0.019459%	16,051	10,823	6,398
School District	400099	Manvel Public School	0.028428%	23,450	15,811	9,347
School District	400100	Maple Valley School District	0.023058%	19,020	12,824	7,582
School District	400101	North Border School District # 100	0.052944%	43,672	29,446	17,409
School District	400102	Mckenzie Cty Public School #1	0.194126%	160,130	107,968	63,831
School District	400103	Devils Lake Public School	0.260481%	214,865	144,872	85,649
School District	400104	Mt Pleasant School Dist #4	0.047528%	39,205	26,434	15,628
School District	400105	Central Cass Public School District #7	0.118801%	97,996	66,074	39,063
School District	400106	Milnor Public School District #2	0.031709%	26,156	17,636	10,426
School District	400107	Mapleton Public School	0.006982%	5,759	3,883	2,296
School District	400108	Linton Public School District #36	0.044171%	36,436	24,567	14,524
School District	400109	Tioga Public School District #15	0.091035%	75,093	50,631	29,933
School District	400114	Zeeland Public Schools	0.010106%	8,336	5,621	3,323
School District	400117	Garrison Public School District #51	0.054616%	45,051	30,376	17,958
School District	400118	Kenmare Public School District #28	0.028073%	23,157	15,613	9,231
School District	400119	Lewis & Clark Public Schools	0.066632%	54,963	37,059	21,909
School District	400120	Sw Special Education Unit	0.007741%	6,385	4,305	2,545
School District	400121	North Valley Career & Technology Center	0.015073%	12,433	8,383	4,956
School District	400122	Dakota Prairie Public School	0.056448%	46,563	31,395	18,561
School District	400123	Beach Public School District #3	0.066996%	55,263	37,261	22,029
School District	400124	Rolette Public School	0.021985%	18,135	12,227	7,229
School District	400125	Drake Public School District	0.020640%	17,025	11,479	6,787
School District	400137	New Salem Almont School District #49	0.046044%	37,981	25,608	15,140
School District	400138	Max Public School	0.028345%	23,381	15,765	9,320
School District	400139	East Central Special Education Unit	0.031483%	25,970	17,510	10,352
School District	400140	North Sargent School District #3	0.034556%	28,504	19,219	11,362
School District	400141	Wahpeton Public School District 37	0.116095%	95,764	64,569	38,173
School District	400142	Medina Public School District #3	0.025126%	20,726	13,974	8,262
School District	400143	Pingree-Buchanan School District	0.020210%	16,671	11,240	6,645
School District	400144	West River Student Services	0.015221%	12,555	8,466	5,005
School District	400145	Leeds Public School District 6	0.018049%	14,888	10,038	5,935
School District	400147	Sawyer Public School	0.016223%	13,382	9,023	5,334
School District	400148	Wilmac Multidistrict Special Education Unit	0.095102%	78,447	52,893	31,270
School District	400149	Great Northwest Education Cooperative	0.013238%	10,920	7,363	4,353
School District	400150	Anamoose Public School District #14	0.017975%	14,827	9,997	5,910
School District	400151	South Prairie School District #70	0.061097%	50,397	33,980	20,089
School District	400152	South East Education Cooperative	0.076148%	62,813	42,351	25,038
School District	400153	South Heart Public School District #9	0.045455%	37,495	25,281	14,946
School District	400154	Sargent Central Public School District #6	0.021709%	17,907	12,074	7,138
School District	400155	Fairmount Public School	0.009499%	7,835	5,283	3,123
School District	400156	South Central Prairie Special Education Unit	0.012105%	9,985	6,732	3,980

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Net OPEB Liability Discount Rate Sensitivity by Employer* (Concluded)

				As of June 30, 2021		
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
			Proportionate	At Discount Rate	Under Current	At Discount Rate
Employer Type	Employer ID	Employer	Share	1% Lower	Discount Rate	1% Higher
				5.50%	6.50%	7.50%
School District	400157	Pembina Special Education Cooperative	0.007617%	6,283	4,236	2,505
School District	400158	Central Regional Education Association	0.044173%	36,437	24,568	14,525
School District	400159	Oberon Public School #16	0.009809%	8,091	5,455	3,225
School District	400160	Elgin/New Leipzig Public School	0.001697%	1,400	944	558
Political Subdivision	500002	Cass County Water Resource District	0.020055%	16,543	11,154	6,594
Political Subdivision	500003	Walsh County Water Resource District	0.003423%	2,824	1,904	1,126
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004037%	3,330	2,245	1,327
Political Subdivision	500006	James River Soil Conservation District	0.005638%	4,651	3,136	1,854
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015467%	12,758	8,602	5,086
Political Subdivision	500008	Traill County Water Resource District	0.005531%	4,562	3,076	1,819
Political Subdivision	500009	Grafton Park District	0.014766%	12,180	8,212	4,855
Political Subdivision	500010	Cass County Soil Conservation District	0.020169%	16,637	11,217	6,632
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011876%	9,796	6,605	3,905
Political Subdivision	500016	Greater Ramsey Water District	0.036571%	30,167	20,340	12,025
Political Subdivision	500017	Carnegie Regional Library	0.006735%	5,556	3,746	2,215
Political Subdivision	500018	Griggs County Public Library	0.004141%	3,416	2,303	1,362
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.037120%	30,619	20,645	12,205
Political Subdivision	500022	Consolidated Waste Ltd	0.011395%	9,399	6,338	3,747
Political Subdivision	500023	Walsh County Housing Authority	0.002763%	2,279	1,537	909
Political Subdivision	500024	Williams County Soil Conservation District	0.009833%	8,111	5,469	3,233
Political Subdivision	500025	Bowman City Park Board	0.005786%	4,773	3,218	1,902
Political Subdivision	500028	Williston Housing Authority	0.017575%	14,497	9,775	5,779
Political Subdivision	500030	Minot Rural Fire Department	0.013139%	10,838	7,308	4,320
Political Subdivision	500031	Central Plains Water District	0.023940%	19,748	13,315	7,872
Political Subdivision	500033	Ransom County Soil Cons Dist	0.006155%	5,077	3,423	2,024
Political Subdivision	500038	Jamestown Regional Airport	0.020632%	17,019	11,475	6,784
Political Subdivision	500040	Fargo Park District	0.371399%	306,358	206,562	122,120
Political Subdivision	500041	Bismarck Rural Fire Protection	0.068663%	56,638	38,188	22,577
Political Subdivision	500045	Dunseith Community Nursing Home	0.054983%	45,354	30,580	18,079
Political Subdivision	500047	Mercer County Soil Conservation District	0.008074%	6,660	4,491	2,655
Political Subdivision	500049	West Fargo Park District	0.119321%	98,425	66,363	39,234
Political Subdivision	500053	Stutsman County Housing Authority	0.019869%	16,389	11,051	6,533
Political Subdivision	500054	Grand Forks County Water Resource District	0.010369%	8,553	5,767	3,409
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009611%	7,928	5,345	3,160
Political Subdivision	500056	Cavalier County Job Development Authority	0.004619%	3,810	2,569	1,519
Political Subdivision	500057	Barnes County Soil Conservation District	0.007151%	5,899	3,977	2,351
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003427%	2,827	1,906	1,127
Political Subdivision	500063	Southwest Water Authority	0.223089%	184,021	124,076	73,354
Political Subdivision	500068	Burleigh County Council On Aging	0.063040%	52,000	35,061	20,728
Political Subdivision	500072	Watford City Park District	0.091385%	75,381	50,826	30,048
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010874%	8,970	6,048	3,575
Political Subdivision	500081	Ramsey County Housing Authority	0.010906%	8,996	6,066	3,586
Political Subdivision	500082	Grand Forks Public Library	0.071697%	59,141	39,876	23,575
Political Subdivision	500084	Rolette County Soil Conservation District	0.003567%	2,942	1,984	1,173
Political Subdivision	500085	Jamestown Parks And Recreation District	0.056732%	46,797	31,553	18,654
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023767%	19,605	13,219	7,815
Political Subdivision	500108	North Dakota Firefighters Association	0.017045%	14,060	9,480	5,605
Political Subdivision	500109	James River Valley Library System	0.036996%	30,517	20,576	12,165
Political Subdivision	500110	Grand Forks Park District	0.171064%	141,107	95,141	56,248
Political Subdivision	500111	Mcintosh County Housing Authority	0.000000%	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-
School District	500113	Lonetree Special Education Unit	0.001561%	1,288	868	513
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.008503%	7,014	4,729	2,796
Political Subdivision	500116	Western Area Water Supply Authority	0.052781%	43,538	29,355	17,355
Political Subdivision	500118	Crosby Park District	0.004494%	3,707	2,499	1,478
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013865%	11,437	7,711	4,559
Political Subdivision	500121	Devils Lake Park Board	0.032629%	26,915	18,147	10,729
Political Subdivision	500122	North Central Soil Conservation District	0.003647%	3,008	2,028	1,199
Political Subdivision	500125	Wahpeton Park Board	0.038118%	31,443	21,200	12,534
Political Subdivision	500126	City Of Bottineau Park Board	0.010985%	9,061	6,110	3,612
Political Subdivision	500128	Logan County Soil Conservation District	0.006796%	5,606	3,780	2,235
Political Subdivision	500129	Park District - City of New Rockford	0.004469%	3,686	2,486	1,469
Political Subdivision	500130	Traill County Job Development Authority	0.009397%	7,751	5,226	3,090
Political Subdivision	500131	Minot Park District	0.099569%	82,132	55,378	32,739
Political Subdivision	500132	Valley City Park District	0.030850%	25,447	17,158	10,144
Total			100.000003%	\$ 82,487,617	\$ 55,617,283	\$ 32,881,010

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.
The sum of the values by employer differ from the System totals due to rounding.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021*

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
State of ND	010100	Governor's Office	0.104929%	\$ 13,757	\$ 13,271	\$ 486	\$ 1,143,994	1.16%
State of ND	010800	Secretary Of State	0.130111%	17,058	17,018	40	1,418,545	1.20%
State	011000	Office Of Management & Budget	0.294111%	38,560	37,997	563	3,206,570	1.18%
State	011200	Information Technology Dept	2.489669%	326,412	319,957	6,455	27,143,812	1.18%
State	011700	State Auditor's Office	0.278527%	36,517	39,548	(3,031)	3,036,657	1.30%
State	011800	Central Services	0.124235%	16,288	15,126	1,162	1,354,486	1.12%
State of ND	012000	State Treasurer's Office	0.033811%	4,433	4,841	(408)	368,627	1.31%
State	012500	Attorney General's Office	1.405009%	184,206	193,319	(9,113)	15,318,225	1.26%
State of ND	012700	Tax Department	0.515801%	67,625	68,679	(1,054)	5,623,564	1.22%
State of ND	013000	Facility Management	0.146143%	19,160	18,851	309	1,593,339	1.18%
State of ND	014000	Office Of Administrative Hearings	0.031690%	4,155	4,868	(713)	345,498	1.41%
State	016000	Legislative Council	0.286681%	37,586	34,764	2,822	3,125,558	1.11%
State of ND	018000	ND Supreme Court	2.357425%	309,074	283,176	25,898	25,702,015	1.10%
State of ND	018800	Commission On Legal Counsel For Indigents	0.196605%	25,776	27,172	(1,396)	2,143,500	1.27%
State	019000	Retirement & Investment Office	0.132262%	17,340	19,177	(1,837)	1,441,997	1.33%
State	019200	ND Public Employees Retirement System	0.189565%	24,853	23,644	1,209	2,066,748	1.14%
State of ND	019500	ND Ethics Commission	0.000000%	-	1,539	(1,539)	-	NA
State of ND	020100	Public Instruction	0.419104%	54,947	57,138	(2,191)	4,569,309	1.25%
State	020200	Education Standards & Practice	0.047609%	6,242	5,905	337	519,060	1.14%
State	021500	ND University System Office	0.092735%	12,158	12,367	(209)	1,011,048	1.22%
State of ND	022300	ND Youth Correctional Center	0.236027%	30,945	33,928	(2,983)	2,573,302	1.32%
State of ND	022400	Juvenile Services - DOCR	0.146953%	19,266	19,703	(437)	1,602,171	1.23%
State	022600	Land Department	0.163895%	21,488	22,529	(1,041)	1,786,875	1.26%
State	022700	Bismarck State College	0.388735%	50,966	51,098	(132)	4,238,219	1.21%
State	022800	Lake Region State College	0.141514%	18,553	20,609	(2,056)	1,542,872	1.34%
State	022900	Williston State College	0.069024%	9,049	9,011	38	752,544	1.20%
State	023000	University Of North Dakota	3.270170%	428,741	426,669	2,072	35,653,280	1.20%
State	023500	North Dakota State University	2.656112%	348,234	355,155	(6,921)	28,958,465	1.23%
State	023800	ND St College Of Science	0.434700%	56,992	57,651	(659)	4,739,352	1.22%
State	023900	Dickinson State University	0.183905%	24,111	24,365	(254)	2,005,043	1.22%
State	024000	Mayville State University	0.228800%	29,997	32,388	(2,391)	2,494,508	1.30%
State	024100	Minot State University	0.457848%	60,027	59,510	517	4,991,726	1.19%
State	024200	Valley City State University	0.165246%	21,665	21,960	(295)	1,801,603	1.22%
State of ND	025000	ND State Library	0.096344%	12,631	14,044	(1,413)	1,050,403	1.34%
State of ND	025200	SCHOOL FOR THE DEAF	0.121653%	15,950	15,143	807	1,326,333	1.14%
State of ND	025300	School For The Blind	0.069591%	9,124	9,289	(165)	758,724	1.22%
State	026100	ND Board Of Nursing	0.065195%	8,547	8,050	497	710,791	1.13%
State of ND	027000	Career & Technical Education	0.163380%	21,420	19,662	1,758	1,781,263	1.10%
State of ND	030100	ND Department Of Health	1.077172%	141,224	134,649	6,575	11,743,953	1.15%
State of ND	030300	Mental Health	0.817566%	107,188	103,981	3,207	8,913,577	1.17%
State of ND	031000	Life Skills and Transition Center	0.964857%	126,499	130,075	(3,576)	10,519,428	1.24%
State of ND	031200	North Dakota State Hospital	1.343008%	176,077	191,932	(15,855)	14,642,245	1.31%
State of ND	031300	ND Veterans Home	0.370594%	48,587	50,771	(2,184)	4,040,431	1.26%
State of ND	031600	Indian Affairs Commission	0.011005%	1,443	3,055	(1,612)	119,988	2.55%
State of ND	032100	Veterans Affairs Department	0.035329%	4,632	4,391	241	385,175	1.14%
State of ND	032500	Department Of Human Services	6.696942%	878,013	870,747	7,266	73,013,927	1.19%
State of ND	036000	Protection & Advocacy Project	0.152770%	20,029	20,680	(651)	1,665,590	1.24%
State	038000	Job Service North Dakota	0.795344%	104,275	101,708	2,567	8,671,300	1.17%
State	040100	Insurance Department	0.206477%	27,070	26,567	503	2,251,128	1.18%
State of ND	040500	Industrial Commission	0.632377%	82,909	83,479	(570)	6,894,536	1.21%
State of ND	040600	ND Department Of Labor	0.052156%	6,838	7,658	(820)	568,638	1.35%
State of ND	040800	Public Service Commission	0.266613%	34,955	34,830	125	2,906,772	1.20%
State of ND	041200	Aeronautics Commission	0.038196%	5,008	4,779	229	416,434	1.15%
State of ND	041300	Department Of Financial Institutions	0.173430%	22,738	22,946	(208)	1,890,834	1.21%
State of ND	041400	ND Securities Department	0.052021%	6,820	7,296	(476)	567,159	1.29%
State	042600	State Board Of Law Examiners	0.030570%	4,008	1,022	2,986	333,288	0.31%
State	042700	ND State Board Of Cosmetology	0.009813%	1,287	1,220	67	106,983	1.14%
State	042800	ND State Plumbing Board	0.037709%	4,944	4,687	257	411,120	1.14%
State	047100	Bank Of North Dakota	1.027595%	134,724	133,605	1,119	11,203,431	1.19%
State	047200	Public Finance Authority	0.015859%	2,079	1,971	108	172,908	1.14%
State	047300	Housing Finance Agency	0.229916%	30,143	28,727	1,416	2,506,682	1.15%
State	047500	Mill & Elevator Association	0.769127%	100,838	122,210	(21,372)	8,385,470	1.46%
State	048500	Workforce Safety & Insurance	1.378598%	180,743	179,911	832	15,030,271	1.20%
State of ND	050200	Field Services Division	0.686468%	90,000	90,425	(425)	7,484,267	1.21%

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (Continued)

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
State of ND	050400	Highway Patrol	1.220378%	160,000	155,486	4,514	13,305,264	1.17%
State of ND	051700	Department Of Corrections Transitional Services	0.202071%	26,493	26,105	388	2,203,094	1.18%
State of ND	051800	James River Correctional Ctr	0.714062%	93,618	94,193	(575)	7,785,120	1.21%
State of ND	051900	State Penitentiary	0.915654%	120,048	114,916	5,132	9,982,994	1.15%
State	052000	Rough Rider Industries	0.138801%	18,198	17,098	1,100	1,513,294	1.13%
State of ND	053000	Department Of Corrections And Rehabilitation	0.639346%	83,822	84,112	(290)	6,970,516	1.21%
State of ND	054000	Adjutant General ND National Guard	1.015318%	133,115	128,956	4,159	11,069,584	1.16%
State of ND	060100	Department Of Commerce	0.301700%	39,555	49,248	(9,693)	3,289,309	1.50%
State of ND	060200	Dept Of Agriculture	0.348994%	45,755	47,304	(1,549)	3,804,931	1.24%
State of ND	060700	Milk Marketing Board	0.006448%	845	1,102	(257)	70,300	1.57%
State of ND	060800	ND Oilseed Council	0.003174%	416	395	21	34,602	1.14%
State	061100	ND Soybean Council	0.030472%	3,995	3,819	176	332,218	1.15%
State of ND	061400	ND Corn Utilization Council	0.014290%	1,874	1,776	98	155,796	1.14%
State of ND	061600	State Seed Department	0.142108%	18,631	18,051	580	1,549,345	1.17%
State	062400	Beef Commission	0.013512%	1,772	2,229	(457)	147,312	1.51%
State of ND	062500	ND Wheat Commission	0.043521%	5,706	5,409	297	474,492	1.14%
State of ND	062600	ND Barley Council	0.013942%	1,828	1,733	95	152,004	1.14%
State	066500	State Fair Association	0.079279%	10,394	10,206	188	864,347	1.18%
State of ND	067000	Racing Commission	0.012328%	1,616	1,532	84	134,412	1.14%
State of ND	070100	Historical Society	0.360123%	47,214	45,047	2,167	3,926,265	1.15%
State of ND	070900	ND Council On The Arts	0.032545%	4,267	3,940	327	354,826	1.11%
State of ND	072000	Game & Fish Department	1.012547%	132,752	129,485	3,267	11,039,369	1.17%
State of ND	075000	Parks & Recreation Department	0.299571%	39,276	43,517	(4,241)	3,266,097	1.33%
State of ND	077000	Water Commission	0.526226%	68,992	67,182	1,810	5,737,216	1.17%
State	080100	Department Of Transportation	5.114295%	670,517	657,926	12,591	55,759,002	1.18%
State	090000	ND State Board Of Accountancy	0.009922%	1,301	1,233	68	108,175	1.14%
State	090100	Board Of Medical Examiners	0.024027%	3,150	4,048	(898)	261,957	1.55%
State	090200	Board Of Pharmacy	0.024911%	3,266	2,838	428	271,596	1.04%
State	090600	Real Estate Commission	0.017714%	2,322	2,182	140	193,133	1.13%
State	090900	Electrical Board	0.158300%	20,754	20,723	31	1,725,880	1.20%
State	099501	ND System Information Technology Services	0.197010%	25,829	24,395	1,434	2,147,912	1.14%
District Health Unit	100002	McIntosh District Health Unit	0.012208%	1,601	1,407	194	133,104	1.06%
District Health Unit	100003	Wells County Dist Health Unit	0.020603%	2,701	2,921	(220)	224,628	1.30%
District Health Unit	100004	Central Valley Health Unit	0.091273%	11,966	11,540	426	995,107	1.16%
District Health Unit	100005	Dickey County Health District	0.023295%	3,054	2,951	103	253,975	1.16%
District Health Unit	100006	Emmons County Public Health	0.022086%	2,896	2,603	293	240,790	1.08%
District Health Unit	100007	Rolette County Public Health	0.042573%	5,582	6,036	(454)	464,157	1.30%
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	463	(463)	-	NA
District Health Unit	100009	Nelson-Griggs District Health Unit	0.015191%	1,992	1,883	109	165,623	1.14%
District Health Unit	100010	First District Health Unit	0.189746%	24,877	24,363	514	2,068,717	1.18%
District Health Unit	100011	Lake Region District Health Unit	0.083463%	10,943	10,639	304	909,957	1.17%
District Health Unit	100012	Garrison Diversion Conservancy District	0.187494%	24,582	24,074	508	2,044,168	1.18%
District Health Unit	100013	Upper Missouri Health Unit	0.103350%	13,550	13,650	(100)	1,126,785	1.21%
District Health Unit	100014	Kidder County District Health Unit	0.006354%	833	790	43	69,278	1.14%
District Health Unit	100015	Southwestern District Health Unit	0.119490%	15,666	15,390	276	1,302,748	1.18%
District Health Unit	100017	City-County Health District	0.055567%	7,285	7,924	(639)	605,821	1.31%
District Health Unit	100018	Sargent County District Health Unit	0.011218%	1,471	1,624	(153)	122,310	1.33%
District Health Unit	100019	Trail District Health Unit	0.017175%	2,252	2,126	126	187,248	1.14%
District Health Unit	100021	Cavalier County Health Dist	0.010454%	1,371	1,299	72	113,976	1.14%
District Health Unit	100022	Walsh County Health District	0.039091%	5,125	3,922	1,203	426,188	0.92%
District Health Unit	100023	Custer Health Unit	0.117352%	15,386	15,989	(603)	1,279,443	1.25%
Political Subdivision	100024	Southeast Water Users District	0.043873%	5,752	5,535	217	478,327	1.16%
City	200002	City Of Mcville	0.006920%	907	854	53	75,448	1.13%
City	200003	City Of Drayton	0.004548%	596	1,382	(786)	49,581	2.79%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	NA
City	200005	City Of Westhope	0.010280%	1,348	1,587	(239)	112,080	1.42%
City	200006	City Of Belfield	0.013848%	1,816	2,383	(567)	150,983	1.58%
City	200007	City Of Beulah	0.066080%	8,664	8,347	317	720,439	1.16%
City	200008	City Of Rolla	0.020667%	2,710	3,953	(1,243)	225,320	1.75%
City	200009	City Of New Town	0.088535%	11,608	13,310	(1,702)	965,259	1.38%
City	200010	City Of Cavalier	0.055972%	7,338	6,996	342	610,242	1.15%
City	200011	City Of Harvey	0.045003%	5,900	6,419	(519)	490,644	1.31%
City	200012	City Of Napoleon	0.015431%	2,023	1,918	105	168,240	1.14%
City	200014	City Of Grand Forks	2.228650%	292,191	309,529	(17,338)	24,298,025	1.27%

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (Continued)

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
City	200015	City Of Killdeer	0.057499%	7,538	9,380	(1,842)	626,889	1.50%
City	200016	City Of Ellendale	0.036282%	4,757	4,017	740	395,572	1.02%
City	200017	City Of Wishek	0.020819%	2,730	2,403	327	226,983	1.06%
City	200018	City Of Granville	0.000000%	-	-	-	-	NA
City	200019	City Of Linton	0.016923%	2,219	2,103	116	184,504	1.14%
City	200020	City Of Finley	0.007066%	926	957	(31)	77,039	1.24%
City	200021	City Of Wilton	0.008368%	1,097	1,274	(177)	91,238	1.40%
City	200022	City Of Ray	0.017312%	2,270	2,152	118	188,745	1.14%
City	200025	City Of Medora	0.020550%	2,694	2,554	140	224,051	1.14%
City	200026	City Of Velva	0.018145%	2,379	2,255	124	197,830	1.14%
City	200027	City Of Mandan	0.262535%	34,420	32,032	2,388	2,862,304	1.12%
City	200028	City Of Thompson	0.017545%	2,300	2,181	119	191,285	1.14%
City	200029	City Of Williston	1.983022%	259,987	237,842	22,145	21,620,054	1.10%
City	200030	City Of Bowman	0.071149%	9,328	8,711	617	775,710	1.12%
City	200031	City Of Tioga	0.078973%	10,354	11,409	(1,055)	861,011	1.33%
City	200033	City Of Rhame	0.004856%	637	618	19	52,940	1.17%
City	200035	City Of Fargo	3.157168%	413,925	444,411	(30,486)	34,421,272	1.29%
City	200036	City Of Jamestown	0.447393%	58,656	59,362	(706)	4,877,742	1.22%
City	200037	City Of Beach	0.025730%	3,373	3,198	175	280,528	1.14%
City	200038	City Of Glenburn	0.006017%	789	748	41	65,602	1.14%
City	200040	City Of Kulm	0.007715%	1,011	959	52	84,115	1.14%
City	200041	City Of Harwood	0.014655%	1,921	1,336	585	159,774	0.84%
City	200043	City Of Dickinson	0.626569%	82,147	82,378	(231)	6,831,216	1.21%
City	200045	City Of Mapleton	0.009888%	1,296	1,584	(288)	107,808	1.47%
City	200046	City Of Wahpeton	0.233856%	30,660	29,163	1,497	2,549,632	1.14%
City	200047	City Of Bottineau	0.050014%	6,557	6,082	475	545,281	1.12%
City	200049	City Of Elgin	0.002876%	377	473	(96)	31,357	1.51%
City	200050	City Of Rugby	0.040941%	5,368	5,993	(625)	446,364	1.34%
City	200051	City Of New Salem	0.008271%	1,084	1,345	(261)	90,176	1.49%
City	200052	City Of Walhalla	0.016609%	2,178	2,064	114	181,076	1.14%
City	200053	City Of Gwinner	0.015136%	1,984	1,879	105	165,020	1.14%
City	200054	City Of Kenmare	0.023453%	3,075	3,560	(485)	255,701	1.39%
City	200055	City Of Watford City	0.366735%	48,081	48,647	(566)	3,998,361	1.22%
City	200057	City Of Cooperstown	0.011330%	1,485	1,845	(360)	123,531	1.49%
City	200058	City Of New England	0.009669%	1,268	1,190	78	105,421	1.13%
City	200059	City Of Carrington	0.061390%	8,049	7,996	53	669,312	1.19%
City	200060	City Of Mott	0.012284%	1,611	1,525	86	133,923	1.14%
City	200061	City Of Larimore	0.013607%	1,784	1,822	(38)	148,347	1.23%
City	200062	City Of Sherwood	0.000000%	-	173	(173)	-	NA
City	200063	City Of Lamoure	0.006099%	800	734	66	66,495	1.10%
City	200064	City Of Michigan	0.005474%	718	686	32	59,682	1.15%
City	200065	City Of Park River	0.037466%	4,912	5,027	(115)	408,471	1.23%
City	200067	City Of Hatton	0.003729%	489	906	(417)	40,654	2.23%
City	200069	City Of Northwood	0.024791%	3,250	3,006	244	270,284	1.11%
City	200070	City Of Powers Lake	0.010182%	1,335	1,259	76	111,012	1.13%
City	200072	City Of Towner	0.006435%	844	1,077	(233)	70,160	1.54%
City	200073	City Of Pembina	0.008190%	1,074	1,018	56	89,296	1.14%
City	200075	City Of Underwood	0.004805%	630	1,052	(422)	52,386	2.01%
City	200076	City Of New Leipzig	0.000000%	-	105	(105)	-	NA
City	200077	City Of Stanley	0.071680%	9,398	9,162	236	781,498	1.17%
City	200080	City Of Crosby	0.017109%	2,243	2,131	112	186,531	1.14%
City	200083	City Of Grafton	0.143285%	18,786	19,925	(1,139)	1,562,172	1.28%
City	200084	City Of Emerald	0.007947%	1,042	1,119	(77)	86,642	1.29%
City	200085	City Of Lincoln	0.055660%	7,297	7,457	(160)	606,836	1.23%
City	200086	City Of Minto	0.008762%	1,149	1,031	118	95,528	1.08%
City	200087	City Of Ashley	0.011271%	1,478	1,401	77	122,882	1.14%
City	200088	City Of Neche	0.004107%	538	509	29	44,772	1.14%
City	200089	City Of Surrey	0.020555%	2,695	3,557	(862)	224,098	1.59%
City	200090	City Of Hankinson	0.024557%	3,220	2,732	488	267,736	1.02%
City	200091	City Of New Rockford	0.018882%	2,476	2,479	(3)	205,866	1.20%
City	200092	City Of Minot	0.435439%	57,089	59,453	(2,364)	4,747,412	1.25%
City	200094	City Of West Fargo	1.125192%	147,520	144,106	3,414	12,267,498	1.17%
City	200097	City Of Devils Lake	0.205208%	26,904	27,579	(675)	2,237,291	1.23%
City	200098	City Of Oakes	0.049781%	6,527	6,461	66	542,738	1.19%

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (Continued)

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
City	200100	City Of Mohall	0.015182%	1,990	1,887	103	165,527	1.14%
City	200101	City Of Lidgerwood	0.007361%	965	915	50	80,252	1.14%
City	200102	City Of Mcclusky	0.000000%	-	140	(140)	-	NA
City	200103	City Of Burlington	0.033213%	4,354	4,035	319	362,104	1.11%
City	200104	City Of Lisbon	0.040771%	5,345	5,698	(353)	444,506	1.28%
City	200110	City Of Halliday	0.008476%	1,111	1,067	44	92,407	1.15%
City	200111	City Of Maddock	0.008699%	1,140	1,078	62	94,845	1.14%
City	200114	City Of Regent	0.004794%	629	768	(139)	52,268	1.47%
City	200115	City Of Lakota	0.011845%	1,553	1,953	(400)	129,141	1.51%
City	200117	City Of Alexander	0.014082%	1,846	1,823	23	153,525	1.19%
City	200118	City Of Berthold	0.005785%	758	778	(20)	63,069	1.23%
City	200119	City Of Carson	0.007525%	987	935	52	82,045	1.14%
City	200120	City Of Dodge	0.004173%	547	518	29	45,500	1.14%
City	200123	City Of Grenora	0.009482%	1,243	1,074	169	103,376	1.04%
City	200124	City Of Kindred	0.008633%	1,132	1,109	23	94,120	1.18%
City	200125	City Of Richardson	0.008738%	1,146	1,128	18	95,268	1.18%
City	200126	City Of Garrison	0.006294%	825	781	44	68,626	1.14%
County	300001	Adams County	0.062862%	8,242	9,286	(1,044)	685,358	1.35%
County	300002	Barnes County	0.285097%	37,378	33,695	3,683	3,108,287	1.08%
County	300003	Benson County	0.124005%	16,258	16,047	211	1,351,979	1.19%
County	300004	Billings County	0.485885%	63,703	65,453	(1,750)	5,297,396	1.24%
County	300005	Bottineau County	0.292296%	38,322	38,586	(264)	3,186,782	1.21%
County	300006	Bowman County	0.110337%	14,466	14,525	(59)	1,202,956	1.21%
County	300007	Burke County	0.144789%	18,983	17,834	1,149	1,578,572	1.13%
County	300008	Burleigh County	1.401738%	183,777	184,407	(630)	15,282,554	1.21%
County	300009	Cass County	2.071606%	271,601	276,429	(4,828)	22,585,851	1.22%
County	300010	Cavalier County	0.300253%	39,365	38,892	473	3,273,530	1.19%
County	300011	Dickey County	0.117351%	15,385	15,887	(502)	1,279,425	1.24%
County	300012	Divide County	0.165506%	21,699	23,456	(1,757)	1,804,438	1.30%
County	300013	Dunn County	0.502453%	65,875	63,343	2,532	5,478,029	1.16%
County	300014	Eddy County	0.064089%	8,402	8,604	(202)	698,740	1.23%
County	300015	Emmons County	0.187989%	24,647	24,844	(197)	2,049,562	1.21%
County	300016	Foster County	0.087107%	11,420	10,917	503	949,695	1.15%
County	300017	Golden Valley County	0.076270%	9,999	9,710	289	831,543	1.17%
County	300018	Grand Forks County	1.249400%	163,804	176,667	(12,863)	13,621,678	1.30%
County	300019	Grant County	0.090140%	11,818	10,263	1,555	982,758	1.04%
County	300020	Griggs County	0.063509%	8,326	8,627	(301)	692,414	1.25%
County	300021	Hettinger County	0.089710%	11,762	11,638	124	978,074	1.19%
County	300023	Lamoure County	0.127777%	16,752	17,329	(577)	1,393,099	1.24%
County	300024	Logan County	0.047867%	6,276	6,787	(511)	521,877	1.30%
County	300025	Mchenry County	0.097197%	12,743	13,273	(530)	1,059,696	1.25%
County	300026	Mcintosh County	0.073124%	9,587	9,748	(161)	797,236	1.22%
County	300027	Mckenzie County	0.983876%	128,993	134,025	(5,032)	10,726,790	1.25%
County	300028	McLean County	0.439189%	57,581	57,286	295	4,788,289	1.20%
County	300029	Mercer County	0.321818%	42,192	40,759	1,433	3,508,645	1.16%
County	300030	Morton County	0.666168%	87,339	86,375	964	7,262,949	1.19%
County	300031	Mountrail County	0.635319%	83,294	84,179	(885)	6,926,611	1.22%
County	300032	Nelson County	0.128496%	16,847	17,004	(157)	1,400,941	1.21%
County	300033	Oliver County	0.070629%	9,260	9,452	(192)	770,038	1.23%
County	300034	Pembina County	0.195310%	25,606	26,772	(1,166)	2,129,385	1.26%
County	300035	Pierce County	0.171485%	22,483	25,253	(2,770)	1,869,629	1.35%
County	300036	Ramsey County	0.393132%	51,542	57,079	(5,537)	4,286,147	1.33%
County	300037	Ransom County	0.149371%	19,584	18,678	906	1,628,524	1.15%
County	300038	Renville County	0.104347%	13,681	13,838	(157)	1,137,646	1.22%
County	300039	Richland County	0.579590%	75,988	76,492	(504)	6,319,026	1.21%
County	300040	Rolette County	0.162074%	21,249	22,286	(1,037)	1,767,027	1.26%
County	300041	Sargent County	0.067410%	8,838	8,553	285	734,938	1.16%
County	300042	Sheridan County	0.058769%	7,705	7,904	(199)	640,733	1.23%
County	300044	Slope County	0.096087%	12,598	12,699	(101)	1,047,591	1.21%
County	300045	Stark County	0.470300%	61,659	67,920	(6,261)	5,127,483	1.32%
County	300046	Steele County	0.079438%	10,415	10,533	(118)	866,083	1.22%
County	300047	Stutsman County	0.627513%	82,271	82,369	(98)	6,841,508	1.20%
County	300048	Towner County	0.124996%	16,388	15,282	1,106	1,362,780	1.12%
County	300049	Trails County	0.271346%	35,575	36,312	(737)	2,958,372	1.23%

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (Continued)

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
County	300050	Walsh County	0.241862%	31,710	30,972	738	2,636,924	1.17%
County	300051	Ward County	1.208499%	158,442	146,744	11,698	13,175,759	1.11%
County	300052	Wells County	0.196666%	25,784	23,183	2,601	2,144,167	1.08%
County	300053	Williams County	1.521078%	199,423	193,252	6,171	16,583,674	1.17%
School District	400002	Mcclosky Public Schools	0.009778%	1,282	1,540	(258)	106,607	1.44%
School District	400003	Lake Region Special Education Unit	0.047372%	6,211	5,905	306	516,477	1.14%
School District	400004	Lidgerwood Public School	0.032551%	4,268	4,104	164	354,886	1.16%
School District	400006	Halliday Public School	0.009223%	1,209	1,167	42	100,551	1.16%
School District	400007	Oliver-Mercer Special Education Unit	0.029782%	3,905	4,650	(745)	324,701	1.43%
School District	400008	Underwood School District #8	0.035691%	4,679	4,628	51	389,119	1.19%
School District	400010	New Town Public School District	0.128464%	16,842	21,828	(4,986)	1,400,591	1.56%
School District	400011	Bottineau Public School	0.124414%	16,311	15,487	824	1,356,428	1.14%
School District	400012	Peace Garden Special Services	0.033300%	4,370	4,107	263	363,381	1.13%
School District	400014	Beulah Public School #27	0.089019%	11,671	11,320	351	970,542	1.17%
School District	400016	St John School District #3	0.072007%	9,441	10,201	(760)	785,064	1.30%
School District	400017	Ellendale Public School District #40	0.030393%	3,985	4,881	(896)	331,363	1.47%
School District	400018	Rural Cass Special Education Unit	0.021180%	2,777	1,920	857	230,914	0.83%
School District	400019	Fargo Public Schools	2.042830%	267,828	270,942	(3,114)	22,272,110	1.22%
School District	400020	Surrey Schools	0.042557%	5,579	6,239	(660)	463,981	1.34%
School District	400021	Jamestown Public School District #1	0.265065%	34,752	35,403	(651)	2,889,887	1.23%
School District	400023	Warwick Public School	0.055237%	7,242	7,041	201	602,222	1.17%
School District	400024	Souris Valley Special Services	0.039369%	5,162	4,860	302	429,222	1.13%
School District	400025	Rugby Public School District #5	0.069272%	9,082	8,812	270	755,239	1.17%
School District	400026	Billings County School District	0.028508%	3,738	3,702	36	310,807	1.19%
School District	400027	Belcourt School District #7	0.495561%	64,971	66,564	(1,593)	5,402,895	1.23%
School District	400028	West Fargo Public School #6	1.516066%	198,766	207,135	(8,369)	16,529,033	1.25%
School District	400029	Minot Public School District #1	1.538681%	201,731	202,739	(1,008)	16,775,594	1.21%
School District	400030	Bellevue Public School #13	0.029557%	3,875	3,839	36	322,243	1.19%
School District	400031	Minto Public School District #20	0.032036%	4,200	4,111	89	349,279	1.18%
School District	400033	Harvey Public School Dist #38	0.061038%	8,002	7,590	412	665,476	1.14%
School District	400034	Oakes Public Schools	0.046909%	6,150	5,913	237	511,427	1.16%
School District	400035	Larimore Public School District #44	0.047596%	6,240	6,340	(100)	518,917	1.22%
School District	400036	Hazen Public School District #3	0.057170%	7,495	7,729	(234)	623,299	1.24%
School District	400038	Park River Area School District	0.054353%	7,126	6,960	166	592,592	1.17%
School District	400039	Hillsboro Public School	0.039195%	5,139	5,826	(687)	427,330	1.36%
School District	400040	Lisbon Public School	0.074608%	9,782	9,503	279	813,421	1.17%
School District	400042	Northern Cass School District # 97	0.063757%	8,359	8,399	(40)	695,121	1.21%
School District	400043	Mandaree Public School #36	0.080202%	10,515	10,952	(437)	874,410	1.25%
School District	400044	Thompson Public School	0.037821%	4,959	4,660	299	412,345	1.13%
School District	400045	Northern Plains Special Ed Unit	0.012710%	1,666	788	878	138,572	0.57%
School District	400046	Bowman County School District #1	0.059104%	7,749	7,534	215	644,383	1.17%
School District	400047	Apple Creek Elementary School	0.003773%	495	453	42	41,134	1.10%
School District	400048	Burke Central School	0.016385%	2,148	2,002	146	178,644	1.12%
School District	400049	Washburn Public School	0.035137%	4,607	4,189	418	383,085	1.09%
School District	400050	Enderlin Area School District #24	0.042652%	5,592	6,450	(858)	465,022	1.39%
School District	400051	Midkota School	0.025499%	3,343	3,563	(220)	278,007	1.28%
School District	400052	Velva Public School	0.038239%	5,013	4,758	255	416,903	1.14%
School District	400053	Sheyenne Valley Special Education Unit	0.062947%	8,253	8,016	237	686,287	1.17%
School District	400054	Center Stanton Public School	0.016081%	2,108	2,441	(333)	175,320	1.39%
School District	400055	Burleigh County Special Education Unit	0.006120%	802	761	41	66,727	1.14%
School District	400056	New Rockford Sheyenne Public School	0.028428%	3,727	4,452	(725)	309,935	1.44%
School District	400057	James River Multidistrict Special Education Unit	0.046005%	6,032	6,039	(7)	501,578	1.20%
School District	400058	Newburg United Public School	0.020017%	2,624	2,488	136	218,235	1.14%
School District	400059	Napoleon Public School District #2	0.024479%	3,209	3,183	26	266,889	1.19%
School District	400060	Yellowstone School District # 14	0.022219%	2,913	3,017	(104)	242,248	1.25%
School District	400061	Cavalier Public Schools	0.041320%	5,417	5,433	(16)	450,493	1.21%
School District	400062	Richland School District # 44	0.038822%	5,090	5,084	6	423,263	1.20%
School District	400063	Fort Totten School District # 30	0.037295%	4,890	4,789	101	406,613	1.18%
School District	400064	Bismarck Public Schools	2.317061%	303,782	301,266	2,516	25,261,935	1.19%
School District	400065	Solen Public School Dist #3	0.053554%	7,021	7,033	(12)	583,873	1.20%
School District	400068	Lakota Public School District # 66	0.022344%	2,929	2,856	73	243,605	1.17%
School District	400069	Stanley Community Public School District # 2	0.117124%	15,356	16,772	(1,416)	1,276,957	1.31%
School District	400070	Mandan Public School District #1	0.664968%	87,182	96,537	(9,355)	7,249,862	1.33%
School District	400072	Killdeer Public School #16	0.070699%	9,269	10,936	(1,667)	770,796	1.42%

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Contribution in Relation to the			Covered Payroll	Actual Contribution as a % of Covered Payroll
				Statutory Required Contribution	Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400073	Glenburn School District	0.027457%	3,600	4,384	(784)	299,352	1.46%
School District	400074	New Public School #8	0.057816%	7,580	7,484	96	630,338	1.19%
School District	400075	Williston Public School #1	0.689999%	90,463	101,658	(11,195)	7,522,768	1.35%
School District	400076	Valley City Public School	0.071740%	9,406	11,017	(1,611)	782,156	1.41%
School District	400077	Dickinson Public Schools	0.579292%	75,949	77,928	(1,979)	6,315,779	1.23%
School District	400078	Drayton Public School #19	0.036910%	4,839	4,624	215	402,418	1.15%
School District	400079	Mohall Lansford Sherwood School	0.039372%	5,162	4,857	305	429,253	1.13%
School District	400080	Westhope Public School #17	0.023897%	3,133	3,212	(79)	260,540	1.23%
School District	400081	Kindred Public School District #2	0.051187%	6,711	7,585	(874)	558,072	1.36%
School District	400082	Grafton Public School District #3	0.106349%	13,943	15,094	(1,151)	1,159,480	1.30%
School District	400083	Wilton Public School District	0.037424%	4,907	4,451	456	408,013	1.09%
School District	400084	Sheyenne Valley Career And Tech Center	0.014166%	1,857	1,761	96	154,444	1.14%
School District	400085	White Shield School Dist #85	0.097526%	12,786	12,276	510	1,063,289	1.15%
School District	400086	Tgu School District #60	0.165996%	21,763	20,989	774	1,809,785	1.16%
School District	400087	Turtle Lake Mercer School District #72	0.038438%	5,039	4,658	381	419,073	1.11%
School District	400088	Lamoure School District #8	0.043097%	5,650	6,333	(683)	469,865	1.35%
School District	400089	Divide County School Dist #1	0.060508%	7,933	7,599	334	659,691	1.15%
School District	400090	Mott/Regent School Dist #1	0.038246%	5,014	3,980	1,034	416,982	0.95%
School District	400091	United Public School District # 7	0.090214%	11,828	11,949	(121)	983,570	1.21%
School District	400092	Kulm Public School District #7	0.021823%	2,861	2,853	8	237,926	1.20%
School District	400093	Midway Public School District #128	0.040359%	5,291	5,979	(688)	440,015	1.36%
School District	400094	Dunseith School District #1	0.143816%	18,855	19,516	(661)	1,567,960	1.24%
School District	400095	Carrington School District #49	0.040591%	5,322	5,560	(238)	442,550	1.26%
School District	400096	Glen Ullin Public School #48	0.019459%	2,551	3,654	(1,103)	212,154	1.72%
School District	400099	Manvel Public School	0.028428%	3,727	3,806	(79)	309,934	1.23%
School District	400100	Maple Valley School District	0.023058%	3,023	3,383	(360)	251,389	1.35%
School District	400101	North Border School District # 100	0.052944%	6,941	6,822	119	577,226	1.18%
School District	400102	McKenzie Cty Public School #1	0.194126%	25,451	28,037	(2,586)	2,116,473	1.32%
School District	400103	Devils Lake Public School	0.260481%	34,151	34,547	(396)	2,839,918	1.22%
School District	400104	Mt Pleasant School Dist #4	0.047528%	6,231	5,907	324	518,181	1.14%
School District	400105	Central Cass Public School District #7	0.118801%	15,576	15,248	328	1,295,237	1.18%
School District	400106	Minor Public School District #2	0.031709%	4,157	4,591	(434)	345,713	1.33%
School District	400107	Mapleton Public School	0.006982%	915	990	(75)	76,125	1.30%
School District	400108	Linton Public School District #36	0.044171%	5,791	5,490	301	481,580	1.14%
School District	400109	Tioga Public School District #15	0.091035%	11,935	11,315	620	992,514	1.14%
School District	400114	Zeeland Public Schools	0.010106%	1,325	1,256	69	110,180	1.14%
School District	400117	Garrison Public School District #51	0.054616%	7,161	7,118	43	595,450	1.20%
School District	400118	Kenmare Public School District #28	0.028073%	3,681	3,883	(202)	306,065	1.27%
School District	400119	Lewis & Clark Public Schools	0.066632%	8,736	8,007	729	726,457	1.10%
School District	400120	Sw Special Education Unit	0.007741%	1,015	975	40	84,401	1.16%
School District	400121	North Valley Career & Technology Center	0.015073%	1,976	1,845	131	164,339	1.12%
School District	400122	Dakota Prairie Public School	0.056448%	7,401	7,452	(51)	615,433	1.21%
School District	400123	Beach Public School District #3	0.066996%	8,784	8,811	(27)	730,430	1.21%
School District	400124	Rolette Public School	0.021985%	2,882	2,870	12	239,689	1.20%
School District	400125	Drake Public School District	0.020640%	2,706	2,548	158	225,027	1.13%
School District	400137	New Salem Almont School District #49	0.046044%	6,037	6,901	(864)	501,997	1.37%
School District	400138	Max Public School	0.028345%	3,716	3,889	(173)	309,032	1.26%
School District	400139	East Central Special Education Unit	0.031483%	4,128	4,023	105	343,250	1.17%
School District	400140	North Sargent School District #3	0.034556%	4,531	4,733	(202)	376,746	1.26%
School District	400141	Wahpeton Public School District 37	0.116095%	15,221	15,940	(719)	1,265,734	1.26%
School District	400142	Medina Public School District #3	0.025126%	3,294	3,121	173	273,942	1.14%
School District	400143	Pingree-Buchanan School District	0.020210%	2,650	2,496	154	220,339	1.13%
School District	400144	West River Student Services	0.015221%	1,996	1,892	104	165,952	1.14%
School District	400145	Leeds Public School District 6	0.018049%	2,366	2,108	258	196,785	1.07%
School District	400147	Sawyer Public School	0.016223%	2,127	2,016	111	176,872	1.14%
School District	400148	Wilmar Multidistrict Special Education Unit	0.095102%	12,468	11,773	695	1,036,856	1.14%
School District	400149	Great Northwest Education Cooperative	0.013238%	1,736	1,636	100	144,324	1.13%
School District	400150	Anamoose Public School District #14	0.017975%	2,357	2,363	(6)	195,972	1.21%
School District	400151	South Prairie School District #70	0.061097%	8,010	7,764	246	666,117	1.17%
School District	400152	South East Education Cooperative	0.076148%	9,983	9,769	214	830,211	1.18%
School District	400153	South Heart Public School District #9	0.045455%	5,959	5,650	309	495,578	1.14%
School District	400154	Sargent Central Public School District #6	0.021709%	2,846	2,698	148	236,689	1.14%
School District	400155	Fairmount Public School	0.009499%	1,245	1,219	26	103,565	1.18%
School District	400156	South Central Prairie Special Education Unit	0.012105%	1,587	1,506	81	131,974	1.14%

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2021* (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
School District	400157	Pembina Special Education Cooperative	0.007617%	999	947	52	83,048	1.14%
School District	400158	Central Regional Education Association	0.044173%	5,791	6,539	(748)	481,599	1.36%
School District	400159	Oberon Public School #16	0.009809%	1,286	1,966	(680)	106,945	1.84%
School District	400160	Elgin/New Leipzig Public School	0.001697%	222	211	11	18,499	1.14%
Political Subdivision	500002	Cass County Water Resource District	0.020055%	2,629	2,698	(69)	218,646	1.23%
Political Subdivision	500003	Walsh County Water Resource District	0.003423%	449	397	52	37,317	1.06%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004037%	529	564	(35)	44,014	1.28%
Political Subdivision	500006	James River Soil Conservation District	0.005638%	739	646	93	61,467	1.05%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015467%	2,028	1,922	106	168,631	1.14%
Political Subdivision	500008	Trall County Water Resource District	0.005531%	725	744	(19)	60,299	1.23%
Political Subdivision	500009	Grafton Park District	0.014766%	1,936	1,995	(59)	160,983	1.24%
Political Subdivision	500010	Cass County Soil Conservation District	0.020169%	2,644	2,507	137	219,890	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011876%	1,557	1,471	86	129,474	1.14%
Political Subdivision	500016	Greater Ramsey Water District	0.036571%	4,795	4,545	250	398,714	1.14%
Political Subdivision	500017	Carnegie Regional Library	0.006735%	883	815	68	73,425	1.11%
Political Subdivision	500018	Griggs County Public Library	0.004141%	543	515	28	45,151	1.14%
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.037120%	4,867	5,273	(406)	404,706	1.30%
Political Subdivision	500022	Consolidated Waste Ltd	0.011395%	1,494	1,610	(116)	124,237	1.30%
Political Subdivision	500023	Walsh County Housing Authority	0.002763%	362	343	19	30,120	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.009833%	1,289	1,232	57	107,209	1.15%
Political Subdivision	500025	Bowman City Park Board	0.005786%	759	917	(158)	63,080	1.45%
Political Subdivision	500028	Williston Housing Authority	0.017575%	2,304	2,798	(494)	191,613	1.46%
Political Subdivision	500030	Minot Rural Fire Department	0.013139%	1,723	1,829	(106)	143,251	1.28%
Political Subdivision	500031	Central Plains Water District	0.023940%	3,139	2,965	174	261,008	1.14%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.006155%	807	576	231	67,100	0.86%
Political Subdivision	500038	Jamestown Regional Airport	0.020632%	2,705	2,564	141	224,938	1.14%
Political Subdivision	500040	Fargo Park District	0.371399%	48,693	47,220	1,473	4,049,209	1.17%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.068663%	9,002	7,362	1,640	748,609	0.98%
Political Subdivision	500045	Dunseith Community Nursing Home	0.054983%	7,209	8,604	(1,395)	599,458	1.44%
Political Subdivision	500047	Mercer County Soil Conservation District	0.008074%	1,059	999	60	88,028	1.13%
Political Subdivision	500049	West Fargo Park District	0.119321%	15,644	14,979	665	1,300,902	1.15%
Political Subdivision	500053	Stutsman County Housing Authority	0.019869%	2,605	2,467	138	216,623	1.14%
Political Subdivision	500054	Grand Forks County Water Resource District	0.010369%	1,359	553	806	113,050	0.49%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009611%	1,260	1,195	65	104,787	1.14%
Political Subdivision	500056	Cavalier County Job Development Authority	0.004619%	606	574	32	50,364	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007151%	938	889	49	77,959	1.14%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	625	(625)	-	NA
Political Subdivision	500061	Ward County Water Resource District	0.003427%	449	426	23	37,367	1.14%
Political Subdivision	500063	Southwest Water Authority	0.223089%	29,248	30,618	(1,370)	2,432,240	1.26%
Political Subdivision	500068	Burleigh County Council On Aging	0.063040%	8,265	9,451	(1,186)	687,298	1.38%
Political Subdivision	500072	Watford City Park District	0.091385%	11,981	12,417	(436)	996,334	1.25%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010874%	1,426	1,348	78	118,560	1.14%
Political Subdivision	500081	Ramsey County Housing Authority	0.010906%	1,430	2,684	(1,254)	118,902	2.26%
Political Subdivision	500082	Grand Forks Public Library	0.071697%	9,400	9,446	(46)	781,680	1.21%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003567%	468	441	27	38,894	1.13%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.056732%	7,438	8,340	(902)	618,522	1.35%
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	199	(199)	-	NA
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023767%	3,116	2,954	162	259,122	1.14%
Political Subdivision	500108	North Dakota Firefighters Association	0.017045%	2,235	2,119	116	185,836	1.14%
Political Subdivision	500109	James River Valley Library System	0.036996%	4,850	4,610	240	403,348	1.14%
Political Subdivision	500110	Grand Forks Park District	0.171064%	22,428	22,932	(504)	1,865,039	1.23%
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	NA
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	NA
School District	500113	Lonetree Special Education Unit	0.001561%	205	194	11	17,016	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	NA
Political Subdivision	500115	Agassiz Water Users District	0.008503%	1,115	1,101	14	92,701	1.19%
Political Subdivision	500116	Western Area Water Supply Authority	0.052781%	6,920	8,741	(1,821)	575,445	1.52%
Political Subdivision	500118	Crosby Park District	0.004494%	589	623	(34)	48,996	1.27%
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013865%	1,818	1,723	95	151,159	1.14%
Political Subdivision	500121	Devils Lake Park Board	0.032629%	4,278	4,292	(14)	355,740	1.21%
Political Subdivision	500122	North Central Soil Conservation District	0.003647%	478	646	(168)	39,760	1.62%
Political Subdivision	500125	Wahpeton Park Board	0.038118%	4,998	5,144	(146)	415,581	1.24%
Political Subdivision	500126	City Of Bottineau Park Board	0.010985%	1,440	1,365	75	119,766	1.14%
Political Subdivision	500128	Logan County Soil Conservation District	0.006796%	891	845	46	74,099	1.14%
Political Subdivision	500129	Park District - City of New Rockford	0.004469%	586	555	31	48,720	1.14%
Political Subdivision	500130	Trall County Job Development Authority	0.009397%	1,232	593	639	102,456	0.58%
Political Subdivision	500131	Minot Park District	0.099569%	13,054	14,629	(1,575)	1,085,559	1.35%
Political Subdivision	500132	Valley City Park District	0.030850%	4,045	4,344	(299)	336,341	1.29%
Total			100.000003%	\$ 13,110,656	\$ 13,201,636	\$ (90,980)	\$ 1,090,257,798	1.21%

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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		Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions		Total Employer Expense						
						Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions				Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Changes in Proportion and Differences between Employer Contributions and Share of Contributions											
State of ND	010100	Governor's Office	0.104929%	\$ 3,353	\$ 9,037	\$ -	\$ 4,151	\$ 16,541	\$ 1,600	\$ -	\$ 19,995	\$ 4,263	\$ 25,858	\$ 7,769	\$ (312)	\$ 7,457							
State of ND	010800	Secretary Of State	0.130111%	4,157	11,206	-	385	15,748	1,984	-	24,794	8,181	34,959	9,633	(2,266)	7,366							
State	011000	Office Of Management & Budget	0.294111%	9,394	25,332	-	20,049	54,775	4,484	-	56,045	11,983	72,512	21,779	1,404	23,183							
State	011200	Information Technology Dept	2.489669%	79,520	214,434	-	196,601	490,555	37,954	-	474,427	55,088	567,469	184,346	38,510	222,856							
State	011700	State Auditor's Office	0.278527%	8,897	23,989	-	371	33,257	4,246	-	53,076	30,452	87,774	20,623	(7,896)	12,727							
State	011800	Central Services	0.124235%	3,969	10,700	-	6,502	21,171	1,894	-	23,674	6,020	31,588	9,199	(1,68)	9,031							
State of ND	012000	State Treasurer's Office	0.033811%	1,079	2,912	-	1,920	5,911	515	-	6,443	5,588	12,546	2,504	(982)	1,522							
State	012500	Attorney General's Office	1.405009%	44,877	121,013	-	47,977	213,867	21,419	-	267,736	31,480	320,635	104,033	4,276	108,309							
State of ND	012700	Tax Department	0.515801%	16,473	44,426	-	100	60,999	7,863	-	98,290	51,884	158,037	38,193	(13,498)	24,695							
State of ND	013000	Facility Management	0.146143%	4,668	12,587	-	2,659	19,914	2,228	-	27,849	17,245	47,322	10,821	(3,779)	7,042							
State of ND	014000	Office Of Administrative Hearings	0.031690%	1,013	2,729	-	334	4,076	483	-	6,039	4,446	10,968	2,347	(964)	1,383							
State	016000	Legislative Council	0.286681%	9,156	24,692	-	19,186	53,034	4,370	-	54,629	6,936	65,935	21,226	2,941	24,167							
State of ND	018000	ND Supreme Court	2.357425%	75,297	203,044	-	3,876	282,217	35,938	-	449,227	36,850	522,015	174,552	(7,683)	166,869							
State of ND	018800	Commission On Legal Counsel For Indigents	0.196605%	6,280	16,933	-	2,410	25,623	2,997	-	37,465	15,604	56,066	14,557	(3,395)	11,162							
State	019000	Retirement & Investment Office	0.132262%	4,225	11,392	-	7,021	22,638	2,016	-	25,204	10,527	37,747	9,792	(1,257)	8,535							
State	019200	ND Public Employees Retirement System	0.189565%	6,055	16,327	-	16,717	39,099	2,890	-	36,123	15,017	54,030	14,037	41	14,078							
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	1,707	1,707	-	-	-	-	-	-	415	415							
State of ND	020100	Public Instruction	0.419104%	13,385	36,097	-	39,580	89,062	6,389	-	79,864	46,022	132,275	31,033	(2,328)	28,705							
State	020200	Education Standards & Practice	0.047609%	1,519	4,101	-	4,507	10,127	726	-	9,072	548	10,346	3,527	926	4,453							
State	021500	ND University System Office	0.092735%	2,962	7,987	-	7,070	18,019	1,414	-	17,671	2,255	21,340	6,866	1,465	8,331							
State of ND	022300	ND Youth Correctional Center	0.236027%	7,538	20,329	-	9,085	36,952	3,598	-	44,977	38,208	86,783	17,478	(6,803)	10,675							
State of ND	022400	Juvenile Services - DOCR	0.146953%	4,693	12,657	-	757	18,107	2,240	-	28,003	2,723	32,966	10,881	(556)	10,325							
State	022600	Land Department	0.163895%	5,237	14,116	-	14,062	33,415	2,499	-	31,232	18,296	52,027	12,136	(1,501)	10,635							
State	022700	Bismarck State College	0.388735%	12,416	33,482	-	5,902	51,800	5,926	-	74,077	17,592	97,595	28,783	(2,478)	26,305							
State	022800	Lake Region State College	0.141514%	4,519	12,189	-	9,954	26,662	2,157	-	26,967	17,221	46,345	10,477	(1,992)	8,485							
State	022900	Williston State College	0.069024%	2,204	5,945	-	4,475	12,624	1,052	-	13,153	22,424	36,629	5,109	(4,336)	773							
State	023000	University Of North Dakota	3.270170%	104,450	281,658	-	23,022	409,130	49,853	-	623,158	163,122	836,133	242,136	(37,305)	204,831							
State	023500	North Dakota State University	2.656112%	84,836	228,770	-	3,113	316,719	40,492	-	506,144	167,163	713,799	196,670	(40,692)	155,978							
State	023800	ND St College Of Science	0.434700%	13,885	37,440	-	1,101	52,426	6,627	-	82,836	33,133	122,596	32,186	(8,255)	23,931							
State	023900	Dickinson State University	0.183905%	5,875	15,840	-	3,776	25,491	2,804	-	35,045	25,974	63,823	13,616	(5,475)	8,141							
State	024000	Mayville State University	0.228800%	7,309	19,706	-	848	27,863	3,488	-	43,600	20,347	67,435	16,939	(4,502)	12,437							
State	024100	Minot State University	0.457848%	14,626	39,434	-	1,520	55,580	6,980	-	87,247	12,820	107,047	33,899	(2,904)	30,995							
State	024200	Valley City State University	0.165246%	5,278	14,233	-	5,066	24,577	2,519	-	31,489	6,170	40,178	12,235	(35)	12,200							
State of ND	025000	ND State Library	0.096344%	3,077	8,298	-	2,450	13,825	1,469	-	18,359	9,062	28,890	7,134	(1,442)	5,692							
State of ND	025200	SCHOOL FOR THE DEAF	0.121653%	3,887	10,478	-	4,164	18,529	1,855	-	23,182	2,949	27,986	9,006	278	9,284							
State of ND	025300	School For The Blind	0.069591%	2,222	5,994	-	8,781	16,997	1,061	-	13,261	4,242	18,564	5,153	994	6,147							
State	026100	ND Board Of Nursing	0.065195%	2,082	5,615	-	5,047	12,744	994	-	12,423	2,258	15,675	4,829	734	5,563							
State of ND	027000	Career & Technical Education	0.163380%	5,218	14,072	-	10,149	29,439	2,491	-	31,133	1,850	35,474	12,098	2,151	14,249							
State of ND	030100	ND Department Of Health	1.077172%	34,406	92,776	-	46,812	173,994	16,421	-	205,264	387,619	609,304	79,758	(94,649)	(14,891)							
State of ND	030300	Mental Health	0.817566%	26,113	70,417	-	379,401	475,931	12,464	-	155,794	-	168,258	60,534	102,786	163,320							
State of ND	031000	Life Skills and Transition Center	0.964857%	30,818	83,103	-	2,334	116,255	14,709	-	183,862	94,500	293,071	71,443	(33,354)	48,089							
State of ND	031200	North Dakota State Hospital	1.343008%	42,896	115,673	-	2,884	161,453	20,474	-	255,921	131,314	407,709	99,441	(32,749)	66,692							
State of ND	031300	ND Veterans Home	0.370594%	11,838	31,919	-	-	43,757	5,650	-	70,620	36,601	112,871	27,439	(9,554)	17,885							
State of ND	031600	Indian Affairs Commission	0.011005%	352	948	-	4,110	5,410	168	-	2,097	8,579	10,844	814	(814)	-							
State of ND	032100	Veterans Affairs Department	0.035329%	1,128	3,043	-	3,346	7,517	539	-	6,732	2,303	9,574	2,616	160	2,776							
State of ND	032500	Department Of Human Services	6.696942%	213,904	576,804	-	174,775	965,483	102,093	-	1,276,158	46,776	1,425,027	495,865	30,619	526,484							
State of ND	036000	Protection & Advocacy Project	0.152770%	4,880	13,158	-	1,800	19,838	2,329	-	29,112	10,666	42,107	11,312	(2,664)	8,648							
State	038000	Job Service North Dakota	0.795344%	25,402	68,503	-	22,999	116,904	12,125	-	151,559	29,689	193,373	58,893	(2,646)	56,247							
State	040100	Insurance Department	0.206477%	6,596	17,784	-	12,805	37,185	3,148	-	39,346	28,293	70,787	18,293	(3,817)	11,470							
State of ND	040500	Industrial Commission	0.632377%	20,197	54,466	-	17,743	92,406	9,640	-	120,505	28,802	158,947	46,824	(2,908)	43,916							
State of ND	040600	ND Department Of Labor	0.052156%	1,667	4,492	-	2,469	8,628	795	-	9,939	16,756	27,490	3,861	(3,889)	(28)							
State of ND	040800	Public Service Commission	0.266613%	8,515	22,963	-	9,972	41,450	4,064	-	50,805	24,011	78,880	19,741	(3,089)	16,652							
State of ND	041200	Aeronautics Commission	0.038196%	1,220	3,290	-	4,944	9,454	582	-	7,279	4,617	12,478	2,829	(150)	2,679							
State of ND	041300	Department Of Financial Institutions	0.173430%	5,540	14,937	-	753	21,230	2,644	-	33,049	15,831	51,524	12,843	(4,185)	8,658							
State of ND	041400	ND Securities Department	0.052021%	1,660	4,481	-	3,027	9,168	793	-	9,913	6,752	17,458	3,853	(826)	3,027							
State	042600	State Board Of Law Examiners	0.030570%	975	2,633	-	-	3,608	466	-	5,825	7,323	13,614	2,265	(2,081)	184							
State	042700	ND State Board Of Cosmetology	0.009813%	314	845	-	1,575	2,734	150	-	1,870	8	2,028	728	400	1,128							
State	042800	ND State Plumbing Board	0.037709%	1,204	3,248	-	1,278	5,730	575	-	7,186	295	8,056	2,793	218	3,011							
State	047100	Bank Of North Dakota	1.027595%	32,821	88,506	-	23,335	144,662	15,665	-	195,817	26,982	238,464	76,087	(2,699)	73,388							
State	047200	Public Finance Authority	0.015859%	507	1,366	-	1,393	3,266	242	-	3,022	1,245	4,509	1,174	(16)	1,158							
State	047300	Housing Finance Agency	0.229916%	7,342	19,803	-	9,114	36,259	3,505	-	43,812	14,703	62,020	17,023	(1,920)	15,103							
State	047500	Mill & Elevator Association																					

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 Share of Contributions		Total Employer Expense					
															Proportionate Share of Plan OPEB Expense	Total Employer Expense						
State of ND	050400	Highway Patrol	1.220378%	38,979	105,111	-	55,435	199,525	18,604	-	232,553	22,979	274,136	90,361	8,560	98,921						
State of ND	051700	Department Of Corrections Transitional Services	0.202071%	6,454	17,404	-	14,863	38,721	3,081	-	38,506	7,632	49,219	14,963	1,208	16,171						
State of ND	051800	James River Correctional Ctr	0.714062%	22,807	61,502	-	12,813	97,122	10,886	-	136,070	16,673	163,629	52,872	(1,955)	50,917						
State of ND	051900	State Penitentiary	0.915654%	29,247	78,865	-	12,696	120,808	13,959	-	174,486	43,122	231,567	67,798	(7,995)	59,803						
State of ND	052000	Rough Rider Industries	0.138801%	4,434	11,955	-	10,084	26,473	2,116	-	26,450	1,974	30,540	10,276	1,999	12,275						
State of ND	053000	Department Of Corrections And Rehabilitation	0.639346%	20,420	55,067	-	24,540	100,027	9,747	-	121,833	26,865	158,445	47,339	229	47,568						
State of ND	054000	Adjutant General ND National Guard	1.015318%	32,430	87,449	-	25,983	145,862	15,478	-	193,477	60,755	269,710	75,177	(10,814)	64,363						
State of ND	060100	Department Of Commerce	0.301700%	9,636	25,985	-	6,755	42,376	4,599	-	57,491	43,880	105,970	22,338	(11,173)	11,165						
State of ND	060200	Dept Of Agriculture	0.348994%	11,147	30,059	-	11,382	52,588	5,320	-	66,504	16,376	88,200	25,839	(1,497)	24,342						
State of ND	060700	Milk Marketing Board	0.006448%	206	555	-	225	986	98	-	1,229	5,782	7,109	477	(1,306)	(829)						
State of ND	060800	ND Olseeed Council	0.003174%	101	273	-	201	575	48	-	605	2	655	236	52	288						
State of ND	061100	ND Soybean Council	0.030472%	974	2,625	-	3,892	7,481	465	-	5,807	6,575	12,847	2,255	(976)	1,279						
State of ND	061400	ND Corn Utilization Council	0.014290%	457	1,231	-	1,388	3,076	218	-	2,723	3,186	6,127	1,058	(404)	654						
State of ND	061600	State Seed Department	0.142108%	4,539	12,240	-	8,279	25,058	2,166	-	27,080	3,392	32,638	10,523	1,420	11,943						
State of ND	062400	Beef Commission	0.013512%	432	1,164	-	136	1,732	206	-	2,575	1,525	4,306	1,000	(321)	679						
State of ND	062500	ND Wheat Commission	0.043521%	1,391	3,748	-	1,774	6,913	663	-	8,293	518	9,474	3,221	291	3,512						
State of ND	062600	ND Barley Council	0.013942%	446	1,201	-	945	2,592	213	-	2,657	74	2,944	1,032	223	1,255						
State of ND	066500	State Fair Association	0.079279%	2,532	6,828	-	1,616	10,976	1,209	-	15,107	9,594	25,910	5,871	(2,268)	3,603						
State of ND	067000	Racing Commission	0.012328%	393	1,062	-	426	1,881	188	-	2,349	408	2,945	913	(5)	908						
State of ND	070100	Historical Society	0.360123%	11,503	31,017	-	17,453	59,973	5,490	-	68,624	22,087	96,201	26,665	(1,680)	24,885						
State of ND	070900	ND Council On The Arts	0.032545%	1,040	2,803	-	2,534	6,377	496	-	6,202	984	7,682	2,410	314	2,724						
State of ND	072000	Game & Fish Department	1.012547%	32,341	87,210	-	35,821	155,327	15,436	-	192,949	7,552	215,937	74,972	6,165	81,137						
State of ND	075000	Parks & Recreation Department	0.299571%	9,568	25,802	-	10,796	46,166	4,567	-	57,086	21,476	83,129	22,183	(3,516)	18,667						
State of ND	077000	Water Commission	0.526226%	16,808	45,324	-	9,165	71,297	8,022	-	100,277	22,720	131,019	38,962	(3,251)	35,711						
State of ND	080100	Department Of Transportation	5.114295%	163,353	440,492	-	62,650	666,495	77,966	-	974,572	273,896	1,326,434	378,679	(54,725)	323,954						
State of ND	090000	ND State Board Of Accountancy	0.009922%	316	855	-	588	1,759	151	-	1,891	7,027	9,069	735	(1,534)	(799)						
State of ND	090100	Board Of Medical Examiners	0.024027%	767	2,069	-	1,679	4,515	366	-	4,579	2,758	7,703	1,780	(116)	1,664						
State of ND	090200	Board Of Pharmacy	0.024911%	794	2,146	-	1,452	4,392	380	-	4,747	16	5,143	1,845	363	2,208						
State of ND	090600	Real Estate Commission	0.017714%	565	1,526	-	4,313	6,404	270	-	3,376	50	3,696	1,313	1,046	2,359						
State of ND	090900	Electrical Board	0.158300%	5,055	13,634	-	7,304	25,993	2,413	-	30,165	2,954	35,532	11,720	1,035	12,755						
State of ND	095501	ND System Information Technology Services	0.197010%	6,293	16,968	-	12,861	36,122	3,003	-	37,542	8,252	48,797	14,588	632	15,220						
District Health Unit	100002	Mintosh District Health Unit	0.012208%	390	1,051	-	3,316	4,757	186	-	2,326	4	2,516	905	807	1,712						
District Health Unit	100003	Wells County Dist Health Unit	0.020603%	658	1,775	-	2,830	5,263	314	-	3,926	1,902	6,142	1,525	175	1,700						
District Health Unit	100004	Central Valley Health Unit	0.091273%	2,916	7,861	-	1,618	12,395	1,391	-	17,393	7,418	26,202	6,759	(1,792)	4,967						
District Health Unit	100005	Dickey County Health District	0.023295%	743	2,006	-	3,707	6,456	355	-	4,439	1,037	5,831	1,726	697	2,423						
District Health Unit	100006	Emmons County Public Health	0.022086%	707	1,902	-	2,889	5,498	337	-	4,209	151	4,697	1,634	643	2,277						
District Health Unit	100007	Rolette County Public Health	0.042573%	1,360	3,667	-	1,460	6,487	649	-	8,113	120	8,882	3,152	352	3,504						
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	2,447	2,447	-	-	-	7,285	7,285	-	(1,041)	(1,041)						
District Health Unit	100009	Nelson-Griggs District Health Unit	0.015191%	486	1,308	-	986	2,780	232	-	2,895	13	3,140	1,127	243	1,370						
District Health Unit	100010	First District Health Unit	0.189746%	6,061	16,343	-	514	22,918	2,893	-	36,158	12,746	51,797	14,050	(3,447)	10,603						
District Health Unit	100011	Lake Region District Health Unit	0.083463%	2,665	7,189	-	3,847	13,701	1,272	-	15,905	12	17,189	6,180	1,050	7,230						
District Health Unit	100012	Garrison Diversion Conservancy District	0.187494%	5,989	16,149	-	13,453	35,591	2,858	-	35,729	2,583	41,170	13,882	2,463	16,345						
District Health Unit	100013	Upper Missouri Health Unit	0.103350%	3,302	8,901	-	4,426	16,629	1,576	-	19,694	942	22,212	7,652	1,027	8,679						
District Health Unit	100014	Kidder County District Health Unit	0.006354%	203	547	-	1,000	1,750	97	-	1,211	17	1,325	472	272	744						
District Health Unit	100015	Southwestern District Health Unit	0.119490%	3,817	10,292	-	4,251	18,360	1,822	-	22,770	3,652	28,244	8,847	108	8,955						
District Health Unit	100017	City-County Health District	0.055567%	1,775	4,786	-	3,964	10,525	847	-	10,589	2,049	13,485	4,116	723	4,839						
District Health Unit	100018	Sargent County District Health Unit	0.011218%	359	966	-	1,257	2,582	171	-	2,138	1,231	3,540	830	70	900						
District Health Unit	100019	Trail District Health Unit	0.017175%	549	1,479	-	808	2,836	262	-	3,273	11	3,546	1,273	188	1,461						
District Health Unit	100021	Cavalier County Health Dist	0.010454%	334	900	-	299	1,533	159	-	1,992	17	2,168	773	67	840						
District Health Unit	100022	Walsh County Health District	0.039091%	1,249	3,367	-	7,171	11,787	596	-	7,449	360	8,405	2,893	1,738	4,631						
District Health Unit	100023	Custer Health Unit	0.117352%	3,748	10,107	-	-	13,855	1,789	-	22,362	5,444	29,595	8,690	(1,339)	7,351						
Political Subdivision	100024	Southeast Water Users District	0.043873%	1,400	3,779	-	1,991	7,170	669	-	8,360	3,351	12,380	3,248	(653)	2,595						
City	200002	City Of Medville	0.006920%	221	596	-	24	562	69	-	867	9,273	10,209	335	(2,337)	(2,002)						
City	200003	City Of Drayton	0.004548%	146	392	-	77	77	-	-	-	1,448	1,448	-	(375)	(375)						
City	200004	City Of Fessenden	0.000000%	-	-	-	-	1,214	157	-	1,959	2,674	4,790	760	(633)	127						
City	200005	City Of Westhope	0.010280%	329	885	-	-	1,634	211	-	2,639	11,572	14,422	1,027	(3,070)	(2,043)						
City	200006	City Of Belfield	0.013848%	441	1,193	-	-	37,305	1,007	-	12,592	-	13,599	4,894	7,931	12,825						
City	200007	City Of Beulah	0.066080%	2,110	5,691	-	29,504	6,587	315	-	3,938	10,032	14,285	1,532	(1,094)	438						
City	200008	City Of Rolla	0.020667%	659	1,780	-	4,148	18,912	1,350	-	16,871	7,026	25,247	6,557	447	7,004						
City	200009	City Of New Town	0.088535%	2,829	7,625	-	3,902	10,510	853	-	10,666	2,369	13,888	4,444	547	4,691						
City	200010	City Of Cavalier	0.055972%	1,787	4,821	-	1,503	6,817	686	-	8,576	14,262	14,262	3,332	(726)	2,606						
City	200011	City Of Harvey	0.045003%	1,438	3,729	-	3,476	5,298	235	-	2,941	56	3,232	1,142	1,047	2,189						
City	200012	City Of Napoleon	0.015431%	493	1,329	-	-	1,														

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 Share of Contributions		
															Share of Plan OPEB Expense	Total Employer Expense	
City	200015	City Of Killdeer	0.057499%	1,838	4,952	-	2,155	8,945	877	-	10,957	14,904	26,738	4,256	(2,977)	1,279	
City	200016	City Of Ellendale	0.036282%	1,159	3,125	-	16	4,300	553	-	6,914	2,736	10,203	2,687	(721)	1,966	
City	200017	City Of Wishek	0.020819%	666	1,793	-	1,041	3,500	317	-	3,967	1,596	5,880	1,541	(88)	1,453	
City	200018	City Of Granville	0.000000%	-	-	-	1,835	1,835	-	-	-	2,896	2,896	-	(223)	(223)	
City	200019	City Of Linton	0.016923%	541	1,458	-	1,041	3,040	258	-	3,225	3,035	6,518	1,252	(621)	1,697	
City	200020	City Of Finley	0.007066%	225	609	-	136	970	108	-	1,346	597	2,051	523	(156)	367	
City	200021	City Of Wilton	0.008368%	268	721	-	108	1,097	128	-	1,595	3,291	5,014	619	(796)	(177)	
City	200022	City Of Ray	0.017312%	553	1,491	-	993	3,037	264	-	3,299	1,200	4,763	1,282	(128)	1,154	
City	200025	City Of Medora	0.020550%	656	1,770	-	1,083	3,509	313	-	3,916	2,795	7,024	1,520	(518)	1,002	
City	200026	City Of Velva	0.018145%	581	1,563	-	5,825	7,969	277	-	3,458	2,895	6,630	1,344	539	1,883	
City	200027	City Of Mandan	0.262535%	8,385	22,612	-	40,955	71,952	4,002	-	50,028	364	54,394	19,439	9,516	28,955	
City	200028	City Of Thompson	0.017545%	561	1,511	-	899	2,971	267	-	3,343	51	3,661	1,293	200	1,497	
City	200029	City Of Williston	1.983022%	63,339	170,797	-	199,583	433,719	30,231	-	377,881	-	408,112	146,830	52,229	199,059	
City	200030	City Of Bowman	0.071149%	2,273	6,128	-	6,757	15,158	1,085	-	13,558	6,204	20,847	5,268	(88)	5,180	
City	200031	City Of Tioga	0.078973%	2,522	6,802	-	7,351	16,675	1,204	-	15,049	6,898	23,151	5,849	216	6,065	
City	200033	City Of Rhame	0.004856%	155	418	-	494	1,067	74	-	925	518	1,517	359	18	377	
City	200035	City Of Fargo	3.157168%	100,841	271,925	-	151,512	524,728	48,130	-	601,625	8,432	658,187	233,768	37,244	271,012	
City	200036	City Of Jamestown	0.447393%	14,288	38,534	-	4,125	56,947	6,820	-	85,254	12,976	105,050	33,126	(2,877)	30,249	
City	200037	City Of Beach	0.025730%	821	2,216	-	5,988	9,025	392	-	4,903	2,256	7,551	1,904	732	2,636	
City	200038	City Of Glenburn	0.006017%	193	518	-	231	1,447	92	-	1,447	19	1,258	444	51	495	
City	200040	City Of Kulm	0.007715%	248	664	-	561	1,473	118	-	1,623	35	1,623	570	164	734	
City	200041	City Of Harwood	0.014655%	469	1,262	-	755	2,486	223	-	2,793	281	3,297	1,086	98	1,184	
City	200043	City Of Dickinson	0.626569%	20,014	53,966	-	250,479	324,459	9,552	-	119,398	-	128,950	46,393	61,128	107,521	
City	200045	City Of Mapleton	0.009888%	315	852	-	1,910	3,077	151	-	1,884	3,226	5,261	733	(392)	341	
City	200046	City Of Wahpeton	0.233856%	7,470	20,142	-	17,553	45,165	3,565	-	44,563	2,335	50,463	17,315	4,168	21,483	
City	200047	City Of Bottineau	0.050014%	1,597	4,308	-	18,438	24,343	762	-	9,531	206	10,499	3,703	5,218	8,921	
City	200049	City Of Elgin	0.002876%	91	248	-	232	571	44	-	548	1,952	2,544	213	(395)	(182)	
City	200050	City Of Rugby	0.040941%	1,309	3,526	-	2,097	6,932	624	-	7,802	8,026	16,452	3,031	(1,274)	1,757	
City	200051	City Of New Salem	0.008271%	265	712	-	1,016	1,993	126	-	1,576	2,456	4,156	611	(417)	194	
City	200052	City Of Walhalla	0.016609%	531	1,431	-	1,606	3,568	253	-	3,165	4,555	7,973	1,229	(737)	492	
City	200053	City Of Gwinner	0.015136%	482	1,304	-	833	2,619	231	-	2,884	292	3,407	1,121	112	1,233	
City	200054	City Of Kenmare	0.023453%	749	2,020	-	3,533	6,302	358	-	4,469	3,849	8,676	1,737	(198)	1,539	
City	200055	City Of Watford City	0.366735%	11,713	31,587	-	80,221	123,521	5,591	-	69,884	33,181	108,656	27,155	9,606	36,761	
City	200057	City Of Cooperstown	0.011330%	361	976	-	12	1,349	173	-	2,159	2,133	4,465	839	(544)	295	
City	200058	City Of New England	0.009669%	310	833	-	453	1,596	147	-	1,843	281	2,271	716	30	746	
City	200059	City Of Carrington	0.061390%	1,961	5,287	-	9,194	16,442	936	-	11,698	6,429	19,063	4,546	800	5,346	
City	200060	City Of Mott	0.012284%	393	1,058	-	996	2,447	187	-	2,341	295	2,823	908	137	1,045	
City	200061	City Of Larimore	0.013607%	434	1,172	-	2,603	4,209	207	-	2,593	1,263	4,063	1,007	325	1,332	
City	200062	City Of Sherwood	0.000000%	-	-	-	231	231	-	-	-	1,902	1,902	-	(379)	(379)	
City	200063	City Of Lamoure	0.006099%	194	525	-	333	1,052	93	-	1,162	3,929	5,184	453	(991)	(538)	
City	200064	City Of Michigan	0.005474%	175	471	-	378	1,024	83	-	1,043	336	1,462	405	24	429	
City	200065	City Of Park River	0.037466%	1,195	3,227	-	437	4,859	571	-	7,139	2,891	10,601	2,775	(568)	2,207	
City	200067	City Of Hutton	0.003729%	120	321	-	623	1,064	57	-	711	1,763	2,531	275	(214)	61	
City	200069	City Of Northwood	0.024791%	792	2,135	-	2,686	5,613	378	-	4,724	1,667	6,769	1,836	227	2,063	
City	200070	City Of Powers Lake	0.010182%	325	877	-	457	1,659	155	-	1,940	1,707	3,802	754	(350)	404	
City	200072	City Of Towner	0.006435%	205	554	-	1,355	2,114	98	-	1,226	1,332	2,656	478	91	569	
City	200073	City Of Pembina	0.008190%	262	705	-	544	1,511	125	-	1,561	512	2,198	608	(21)	587	
City	200075	City Of Underwood	0.004805%	153	414	-	355	922	73	-	916	1,778	2,767	355	(341)	14	
City	200076	City Of New Leipzig	0.000000%	-	-	-	480	480	-	-	-	1,980	1,980	-	(349)	(349)	
City	200077	City Of Stanley	0.071680%	2,289	6,174	-	4,636	13,099	1,093	-	13,659	2,603	17,355	5,306	784	6,090	
City	200080	City Of Crosby	0.017109%	546	1,474	-	2,410	4,430	261	-	3,260	1,685	5,206	1,266	156	1,422	
City	200083	City Of Grafton	0.143285%	4,576	12,341	-	2,934	19,851	2,184	-	27,304	1,253	30,741	10,610	527	11,137	
City	200084	City Of Emerald	0.007947%	254	684	-	1,166	2,104	121	-	1,514	894	2,529	589	101	690	
City	200085	City Of Lincoln	0.055660%	1,777	4,794	-	6,807	13,378	849	-	10,606	1,587	13,042	4,123	1,159	5,282	
City	200086	City Of Minto	0.008762%	280	755	-	1,231	2,666	134	-	1,670	532	2,336	650	127	777	
City	200087	City Of Ashley	0.011271%	360	971	-	993	2,324	172	-	2,148	924	3,244	836	51	887	
City	200088	City Of Neche	0.004107%	132	354	-	148	634	63	-	783	21	867	304	30	334	
City	200089	City Of Sully	0.020555%	657	1,770	-	4,775	7,202	313	-	3,917	12,490	16,720	1,521	(1,737)	(216)	
City	200090	City Of Hankinson	0.024557%	785	2,115	-	3,090	5,990	374	-	4,680	410	5,464	1,819	628	2,447	
City	200091	City Of New Rockford	0.018882%	604	1,626	-	233	2,463	288	-	3,598	350	4,236	1,399	(24)	1,375	
City	200092	City Of Minot	0.435439%	13,908	37,504	-	184,467	235,879	6,638	-	82,977	8,416	98,031	32,241	45,625	77,665	
City	200094	City Of West Fargo	1.125192%	35,939	96,912	-	206,635	339,486	17,153	-	214,415	16,091	247,659	83,312	46,192	129,504	
City	200097	City Of Devils Lake	0.205208%	6,554	17,674	-	19,613	43,841	3,128	-	39,104	-	42,232	15,195	5,361	20,556	
City	200098	City Of Oakes	0.049781%	1,590	4,288	-	250	6,128	759	-	9,486	2,346	12,591	3,687	(490)	3,197	

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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 Total Employer Expense								
															Proportionate Share of Contributions	Proportionate Share of Plan OPEB Expense	Total Employer Expense						
City	200100	City Of Mohall	0.015182%	485	1,308	-	2,259	4,052	231	-	2,893	1,860	4,984	1,123	32	1,155							
City	200101	City Of Lidgerwood	0.007361%	236	634	-	416	1,286	112	-	1,403	30	1,545	544	91	635							
City	200102	City Of McClusky	0.000000%	-	-	-	-	-	-	-	-	1,736	1,736	-	(407)	(407)							
City	200103	City Of Burlington	0.033213%	1,060	2,861	-	6,181	10,102	506	-	6,329	2,675	9,510	2,460	833	3,293							
City	200104	City Of Lisbon	0.040771%	1,303	3,512	-	949	5,764	622	-	7,769	367	8,758	3,019	109	3,128							
City	200110	City Of Halliday	0.008476%	271	730	-	359	1,360	129	-	1,615	1,267	3,011	628	(243)	385							
City	200111	City Of Maddock	0.008699%	279	749	-	234	1,262	133	-	1,658	1,641	3,432	643	(333)	310							
City	200114	City Of Regent	0.004794%	152	413	-	895	1,460	73	-	914	694	1,681	356	33	389							
City	200115	City Of Lakota	0.011845%	378	1,020	-	671	2,069	181	-	2,257	3,824	6,262	878	(692)	186							
City	200117	City Of Alexander	0.014082%	449	1,213	-	3,663	5,325	215	-	2,683	834	3,732	1,043	861	1,904							
City	200118	City Of Berthold	0.005785%	184	498	-	284	966	88	-	1,102	1,324	2,514	427	(287)	140							
City	200119	City Of Carson	0.007525%	241	648	-	458	1,347	115	-	1,434	4	1,553	558	107	665							
City	200120	City Of Dodge	0.004173%	134	359	-	391	884	64	-	795	-	859	309	107	416							
City	200123	City Of Grenora	0.009482%	302	817	-	5,191	6,310	145	-	1,807	1,476	3,428	704	825	1,529							
City	200124	City Of Kindred	0.008633%	276	744	-	3,665	4,685	132	-	1,645	-	1,777	638	995	1,633							
City	200125	City Of Richardton	0.008738%	278	753	-	3,614	4,645	133	-	1,665	-	1,798	648	987	1,635							
City	200126	City Of Garrison	0.006294%	202	542	-	2,619	3,363	96	-	1,199	-	1,295	465	701	1,166							
County	300001	Adams County	0.062862%	2,008	5,414	-	2,509	9,931	958	-	11,979	22,570	35,507	4,655	(5,077)	(422)							
County	300002	Barnes County	0.285097%	9,106	24,555	-	2,299	35,960	4,346	-	54,328	38,154	96,828	21,109	(9,432)	11,677							
County	300003	Benson County	0.124005%	3,960	10,680	-	1,450	16,090	1,890	-	23,630	26,327	51,847	9,183	(6,938)	2,245							
County	300004	Billings County	0.485885%	15,518	41,849	-	112,474	174,017	7,407	-	92,589	17,746	117,742	35,977	26,764	62,741							
County	300005	Bottineau County	0.292296%	9,335	25,175	-	7,863	42,373	4,456	-	55,699	10,537	70,692	21,643	(318)	21,325							
County	300006	Bowman County	0.110337%	3,526	9,503	-	1,196	14,225	1,682	-	21,026	22,691	45,399	8,167	(6,009)	2,158							
County	300007	Burke County	0.144789%	4,624	12,471	-	10,090	27,185	2,207	-	27,591	9,301	39,099	10,722	(293)	10,429							
County	300008	Burlleigh County	1.401738%	44,772	120,731	-	28,979	194,482	21,369	-	267,113	64,223	352,705	103,793	(8,744)	95,049							
County	300009	Cass County	2.071606%	66,168	178,426	-	26,505	271,099	31,581	-	394,762	84,284	510,627	153,389	(15,268)	138,121							
County	300010	Cavalier County	0.300253%	9,590	25,861	-	48,880	84,331	4,577	-	57,216	850	62,643	22,233	12,947	35,180							
County	300011	Dickey County	0.117351%	3,750	10,107	-	7,836	21,693	1,789	-	22,362	24,286	48,437	8,687	(4,529)	4,158							
County	300012	Divide County	0.165506%	5,287	14,255	-	414	19,956	2,523	-	31,539	30,543	64,605	12,254	(7,781)	4,473							
County	300013	Dunn County	0.502453%	16,050	43,276	-	36,318	95,644	7,660	-	95,747	8,947	112,354	37,203	6,159	43,362							
County	300014	Eddy County	0.064089%	2,048	5,520	-	945	8,513	977	-	12,213	8,589	21,779	4,744	(1,870)	2,874							
County	300015	Emmons County	0.187989%	6,005	16,191	-	26,969	49,165	2,866	-	35,823	3,691	42,380	13,920	6,294	20,214							
County	300016	Foster County	0.087107%	2,783	7,502	-	2,459	12,744	1,328	-	16,599	10,548	28,475	6,450	(1,884)	4,566							
County	300017	Golden Valley County	0.076270%	2,437	6,569	-	33,568	42,574	1,163	-	14,534	-	15,697	5,646	9,072	14,718							
County	300018	Grand Forks County	1.249400%	39,907	107,610	-	4,582	152,099	19,407	-	238,084	62,407	319,538	92,510	(14,921)	77,589							
County	300019	Grant County	0.090140%	2,878	7,764	-	3,229	13,871	1,374	-	17,177	7,913	26,464	6,675	(1,536)	5,139							
County	300020	Griggs County	0.063509%	2,029	5,470	-	1,126	8,625	968	-	12,102	8,012	21,082	4,703	(1,920)	2,783							
County	300021	Hettinger County	0.089710%	2,866	7,727	-	7,013	17,606	1,368	-	17,095	12,996	31,459	6,644	(1,987)	4,657							
County	300023	Lamoure County	0.127777%	4,081	11,005	-	2,023	17,109	1,948	-	24,349	16,011	42,308	9,462	(3,461)	6,001							
County	300024	Logan County	0.047867%	1,528	4,123	-	843	6,494	730	-	9,121	10,265	20,116	3,545	(2,566)	979							
County	300025	McHenry County	0.097197%	3,105	8,372	-	3,350	14,827	1,482	-	18,522	15,515	35,519	7,195	(3,009)	4,186							
County	300026	McIntosh County	0.073124%	2,336	6,298	-	-	8,634	1,115	-	13,934	11,587	26,636	5,415	(3,025)	2,390							
County	300027	McKenzie County	0.983876%	31,425	84,741	-	6,891	123,057	14,999	-	187,486	68,890	271,375	72,849	(17,666)	55,183							
County	300028	McLean County	0.439189%	14,027	37,827	-	5,707	57,561	6,695	-	83,691	15,103	105,489	32,522	(2,585)	29,937							
County	300029	Mercer County	0.321818%	10,279	27,718	-	7,577	45,574	4,906	-	61,325	11,496	77,727	23,828	(4,021)	23,426							
County	300030	Morton County	0.666168%	21,278	57,377	-	16,859	95,514	10,156	-	126,944	26,630	163,730	49,327	(3,778)	45,549							
County	300031	Mountrail County	0.635319%	20,291	54,720	-	31,283	106,294	9,685	-	121,065	17,537	148,287	47,041	4,249	51,290							
County	300032	Nelson County	0.128496%	4,105	11,067	-	1,604	16,776	1,959	-	24,486	8,383	34,828	9,514	(1,644)	7,870							
County	300033	Oliver County	0.070629%	2,257	6,083	-	2,107	10,447	1,077	-	13,459	2,336	16,872	5,228	24	5,252							
County	300034	Pembina County	0.195310%	6,238	16,822	-	1,073	24,133	2,977	-	37,218	30,428	70,623	14,461	(7,731)	6,730							
County	300035	Pierce County	0.171485%	5,477	14,770	-	206	20,453	2,614	-	32,678	17,353	52,645	12,696	(4,296)	8,400							
County	300036	Ramsey County	0.393132%	12,557	33,860	-	43,102	89,519	5,993	-	74,915	15,749	96,657	29,019	7,965	37,074							
County	300037	Ransom County	0.149371%	4,771	12,865	-	9,661	27,297	2,277	-	28,464	36,081	11,061	931	11,992	9,904							
County	300038	Renville County	0.104347%	3,333	8,987	-	3,090	15,410	1,591	-	19,884	9,568	31,043	7,728	(1,961)	5,767							
County	300039	Richland County	0.579590%	18,513	49,920	-	26,049	94,482	8,836	-	110,446	4,729	124,011	42,913	6,160	49,073							
County	300040	Rolette County	0.162074%	5,178	13,959	-	252	19,389	2,471	-	30,885	45,319	78,675	11,999	(12,333)	(334)							
County	300041	Sargent County	0.067410%	2,154	5,806	-	30,551	38,511	1,028	-	12,846	3,995	17,869	4,993	6,129	11,122							
County	300042	Sheridan County	0.058769%	1,877	5,062	-	2,899	9,838	896	-	11,199	2,852	14,947	4,352	71	4,423							
County	300044	Slope County	0.096087%	3,069	8,276	-	21,132	32,477	1,465	-	18,310	5,966	25,741	7,113	4,387	11,500							
County	300045	Stark County	0.470300%	15,023	40,507	-	555	56,085	7,170	-	89,620	83,737	180,527	34,821	(22,579)	12,242							
County	300046	Steele County	0.079438%	2,537	6,842	-	2,057	11,436	1,211	-	15,138	6,579	22,928	5,882	(978)	4,904							
County	300047	Stutsman County	0.627513%	20,045	54,047	-	18,141	92,233	9,566	-	119,578	3,446	132,590	46,462	4,158	50,620							
County	300048	Towner County	0.124996%	3,993	10,766	-	8,392	23,151	1,906	-	23,819	257	25,982	9,255	1,979	11,234							
County	300049	Traill County	0.271346%	8,666	23,371	-	9,201	41,238	4,137	-	51,707	14,579	70,423	20,092	(1,591)	18,501							

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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 Share of Contributions			
															Proportionate Share of Plan OPEB Expense	Total Employer Expense		
County	300050	Walsh County	0.241862%	7,726	20,831	-	5,825	34,382	3,687	-	46,089	34,120	83,896	17,908	(7,923)	9,985		
County	300051	Ward County	1.208499%	38,602	104,087	-	19,349	162,038	18,423	-	230,290	44,003	292,716	89,480	(5,815)	83,665		
County	300052	Wells County	0.196666%	6,280	16,939	-	22,967	46,186	2,998	-	37,476	1,999	42,473	14,563	5,099	19,662		
County	300053	Williams County	1.521078%	48,584	131,010	-	81,193	260,787	23,189	-	289,854	-	313,043	112,626	20,587	133,213		
School District	400002	McClusky Public Schools	0.009778%	313	842	-	1,597	2,752	149	-	1,863	3,684	5,696	721	(496)	225		
School District	400003	Lake Region Special Education Unit	0.047372%	1,513	4,080	-	4,055	9,648	722	-	9,027	5,922	15,671	3,508	(662)	2,846		
School District	400004	Lidgerwood Public School	0.032551%	1,040	2,804	-	2,450	6,294	496	-	6,203	2,499	9,198	2,410	(4)	2,406		
School District	400006	Hallday Public School	0.009223%	296	794	-	5,023	6,113	141	-	1,758	3,686	5,585	683	305	988		
School District	400007	Oliver-Mercer Special Education Unit	0.029782%	952	2,565	-	3,387	6,904	454	-	5,675	5,397	11,526	2,205	(264)	1,941		
School District	400008	Underwood School District #8	0.035691%	1,139	3,074	-	3,809	8,022	544	-	6,801	1,285	8,630	2,643	783	3,426		
School District	400010	New Town Public School District	0.128464%	4,103	11,065	-	8,975	24,143	1,958	-	24,480	25,912	52,350	9,510	(3,897)	5,613		
School District	400011	Bottineau Public School	0.124414%	3,974	10,716	-	1,619	16,309	1,897	-	23,708	5,609	31,214	9,212	(1,330)	7,882		
School District	400012	Peace Garden Special Services	0.033330%	1,064	2,871	-	1,811	5,746	508	-	6,351	1,637	8,496	2,468	(11)	2,457		
School District	400014	Beulah Public School #27	0.089019%	2,843	7,667	-	3,537	14,047	1,357	-	16,963	6,181	24,501	6,591	(450)	6,141		
School District	400016	St John School District #3	0.072007%	2,300	6,202	-	4,145	12,647	1,098	-	13,722	2,821	17,641	5,332	155	5,487		
School District	400017	Ellendale Public School District #40	0.030393%	971	2,618	-	438	4,027	463	-	5,792	6,753	13,008	2,249	(1,468)	781		
School District	400018	Rural Cass Special Education Unit	0.021180%	677	1,824	-	-	2,501	323	-	4,036	1,454	5,813	1,568	(379)	1,189		
School District	400019	Fargo Public Schools	2.042830%	65,249	175,948	-	59,974	301,171	31,143	-	389,278	94,746	515,167	151,258	(6,315)	144,943		
School District	400020	Surrey Schools	0.042557%	1,360	3,665	-	-	5,025	649	-	8,110	6,964	15,723	3,151	(1,838)	1,313		
School District	400021	Jamesstown Public School District #1	0.265065%	8,466	22,830	-	10,746	42,042	4,041	-	50,510	26,056	80,607	19,627	(2,955)	16,672		
School District	400023	Warwick Public School	0.055237%	1,764	4,758	-	14,313	20,835	842	-	10,526	11,173	22,541	4,088	1,055	5,143		
School District	400024	Souris Valley Special Services	0.039369%	1,257	3,391	-	6,451	11,099	600	-	7,502	2,078	10,180	2,915	1,093	4,008		
School District	400025	Rugby Public School District #5	0.069272%	2,212	5,966	-	6,363	14,541	1,056	-	13,200	2,909	17,165	5,130	969	6,099		
School District	400026	Billings County School District	0.028508%	912	2,455	-	523	3,890	435	-	5,432	3,330	9,197	2,109	(779)	1,330		
School District	400027	Belcourt School District #7	0.495561%	15,829	42,682	-	17,048	75,559	7,555	-	94,433	12,745	114,733	36,694	711	37,405		
School District	400028	West Fargo Public School #6	1.516066%	48,424	130,578	-	68,749	247,751	23,112	-	288,899	109,935	421,946	112,255	(8,268)	103,987		
School District	400029	Minot Public School District #1	1.538681%	49,147	132,526	-	27,935	209,608	23,457	-	293,209	58,014	374,680	113,928	(7,763)	106,165		
School District	400030	Bellevue Public School #13	0.029557%	943	2,546	-	3,504	6,993	451	-	5,632	6,289	12,372	2,189	(503)	1,686		
School District	400031	Minto Public School District #20	0.032036%	1,025	2,759	-	1,142	4,926	488	-	6,105	2,432	9,025	2,371	(395)	1,976		
School District	400033	Harvey Public School Dist #38	0.061038%	1,949	5,257	-	1,778	8,984	931	-	11,631	3,352	15,914	4,520	(441)	4,079		
School District	400034	Oakes Public Schools	0.046909%	1,498	4,040	-	1,663	7,201	715	-	8,939	6,393	16,047	3,474	(1,461)	2,013		
School District	400035	Larimore Public School District #44	0.047596%	1,522	4,099	-	1,236	6,857	726	-	9,070	3,281	13,077	3,525	(578)	2,947		
School District	400036	Hazen Public School District #3	0.057170%	1,826	4,924	-	4,733	11,483	872	-	10,894	4,092	15,858	4,232	406	4,638		
School District	400038	Park River Area School District	0.054353%	1,737	4,681	-	1,427	7,845	829	-	10,357	1,561	12,747	4,025	(22)	4,003		
School District	400039	Hillsboro Public School	0.039195%	1,251	3,376	-	761	5,388	598	-	7,469	7,958	16,025	2,903	(1,757)	1,146		
School District	400040	Lisbon Public School	0.074608%	2,382	6,426	-	6,541	15,349	1,137	-	14,217	1,656	17,010	5,526	1,351	6,877		
School District	400042	Northern Cass School District # 97	0.063757%	2,037	5,491	-	9,498	17,026	972	-	12,149	4,929	18,050	4,721	1,593	6,314		
School District	400043	Mandaree Public School #36	0.080202%	2,562	6,908	-	20,387	29,857	1,223	-	15,283	6,806	23,312	5,937	4,548	10,485		
School District	400044	Thompson Public School	0.037821%	1,208	3,258	-	5,059	9,525	577	-	7,207	2,133	9,917	2,801	645	3,446		
School District	400045	Northern Plains Special Ed Unit	0.012710%	406	1,095	-	-	1,501	194	-	2,422	1,839	4,455	941	(513)	428		
School District	400046	Bowman County School District #1	0.059104%	1,888	5,091	-	1,266	8,245	901	-	11,263	5,504	17,668	4,376	(1,030)	3,346		
School District	400047	Apple Creek Elementary School	0.003773%	121	325	-	426	872	58	-	719	43	820	279	108	387		
School District	400048	Burke Central School	0.016385%	523	1,411	-	1,464	3,398	250	-	3,122	2,005	5,377	1,213	(195)	1,018		
School District	400049	Washburn Public School	0.035137%	1,124	3,026	-	1,012	5,162	536	-	6,696	3,026	10,258	2,600	(560)	2,040		
School District	400050	Enderlin Area School District #24	0.042652%	1,363	3,674	-	1,893	6,930	650	-	8,128	5,245	14,023	3,158	(971)	2,187		
School District	400051	Midkota School	0.025499%	816	2,196	-	4,002	7,014	389	-	4,859	824	6,072	1,888	838	2,726		
School District	400052	Velva Public School	0.038239%	1,221	3,294	-	1,644	6,159	583	-	7,287	1,288	9,158	2,830	132	2,962		
School District	400053	Sheyenne Valley Special Education Unit	0.062947%	2,011	5,422	-	7,390	14,823	960	-	11,995	2,424	15,379	4,660	(1,427)	6,087		
School District	400054	Center Stanton Public School	0.016081%	513	1,385	-	568	2,466	245	-	3,064	5,600	8,909	1,190	(1,152)	38		
School District	400055	Burleigh County Special Education Unit	0.006120%	195	527	-	609	1,331	93	-	1,166	47	1,306	454	143	597		
School District	400056	New Rockford Sheyenne Public School	0.028428%	908	2,448	-	3,574	6,930	433	-	5,417	5,200	11,050	2,103	(336)	1,767		
School District	400057	James River Multidistrict Special Education Unit	0.046005%	1,469	3,962	-	6,631	12,062	701	-	8,767	4,440	13,908	3,408	760	4,168		
School District	400058	Newburg United Public School	0.020017%	638	1,724	-	1,109	3,471	305	-	3,814	2,094	6,213	1,482	(238)	1,244		
School District	400059	Napoleon Public School District #2	0.024479%	783	2,108	-	5,014	7,905	373	-	4,665	5,976	11,014	1,813	(117)	1,696		
School District	400060	Yellowstone School District # 14	0.022219%	710	1,914	-	4,348	6,972	339	-	4,234	1,904	6,477	1,645	735	2,380		
School District	400061	Cavalier Public Schools	0.041320%	1,320	3,559	-	4,725	9,604	630	-	7,874	3,464	11,968	3,058	142	3,200		
School District	400062	Richland School District # 44	0.038822%	1,241	3,344	-	2,388	6,973	592	-	7,398	755	8,745	2,874	402	3,276		
School District	400063	Fort Totten School District # 30	0.037295%	1,192	3,212	-	2,358	6,762	569	-	7,107	4,020	11,696	2,762	(396)	2,366		
School District	400064	Bismarck Public Schools	2.317061%	74,008	199,567	-	74,350	347,925	35,323	-	441,535	76,703	553,561	171,565	1,590	173,155		
School District	400065	Solen Public School District #3	0.053554%	1,709	4,613	-	5,693	12,015	816	-	10,205	-	11,021	3,965	1,473	5,438		
School District	400068	Lakota Public School District # 66	0.022344%	1,924	5,140	-	50	2,688	341	-	4,258	2,841	7,540	1,654	(752)	1,896		
School District	400069	Stanley Community Public School District # 2	0.117124%	3,741	10,088	-	10,412	24,241	1,786	-	22,319	15,255	39,360	8,673	(583)	8,090		
School District	400070	Mandan Public School District #1	0.664968%	21,239	57,273	-	32,744	111,256	10,137	-	126,715	40,094	176,946	49,238	(1,151)	48,087		
School District	400072	Killdeer Public School #16 School																

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	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 Share of	Total Employer Expense		
School District	400073	Glenburn School District	0.027457%	877	2,365	-	1,394	4,636	419	-	5,232	8,666	14,317	2,033	(1,625)	408		
School District	400074	New Public School #8	0.057816%	1,845	4,980	-	4,130	10,816	881	-	11,017	8,270	20,168	4,282	(750)	3,532		
School District	400075	Williston Public School #1	0.689999%	22,039	59,429	-	86,557	168,025	10,519	-	131,485	72,978	214,982	51,090	5,144	56,234		
School District	400076	Valley City Public School	0.071740%	2,291	6,179	-	-	8,470	1,094	-	13,671	14,263	29,028	5,313	(3,502)	1,811		
School District	400077	Dickinson Public Schools	0.579292%	18,502	49,894	-	62,032	130,428	8,831	-	110,389	59,926	179,146	42,895	1,518	44,413		
School District	400078	Drayton Public School #19	0.036910%	1,179	3,179	-	6,920	11,278	563	-	7,034	1,664	9,261	2,735	1,501	4,236		
School District	400079	Mohall Lansford Sherwood School	0.039372%	1,258	3,391	-	2,880	7,529	600	-	7,503	756	8,859	2,915	538	3,453		
School District	400080	Westhope Public School #17	0.023897%	763	2,058	-	2,162	4,983	364	-	4,554	2,932	7,850	1,770	(148)	1,622		
School District	400081	Kindred Public School District #2	0.051187%	1,634	4,409	-	6,249	12,292	780	-	9,754	10,534	3,791	1,716	5,507			
School District	400082	Grafton Public School District #3	0.106349%	3,397	9,160	-	12,557	16,211	1,621	-	20,266	18,011	39,898	7,873	(4,780)	3,093		
School District	400083	Wilton Public School District	0.037424%	1,195	3,223	-	4,380	8,798	571	-	7,131	59	7,761	2,773	1,144	3,917		
School District	400084	Sheyenne Valley Career And Tech Center	0.014166%	452	1,220	-	1,701	3,373	216	-	2,699	8	2,923	1,050	440	1,490		
School District	400085	White Shield School Dist #85	0.097526%	3,116	8,400	-	1,819	13,335	1,487	-	18,584	4,500	24,571	7,219	(924)	6,295		
School District	400086	Turtle Lake Mercer School District #72	0.165996%	5,302	14,297	-	4,764	24,363	2,531	-	31,632	5,270	39,433	12,291	(394)	11,897		
School District	400087	Turtle Lake Mercer School District #72	0.038438%	1,228	3,311	-	4,064	8,603	586	-	7,325	2,534	10,445	2,847	537	3,384		
School District	400088	Lamoure School District #8	0.043097%	1,376	3,712	-	5,238	10,326	657	-	8,212	3,763	12,632	3,190	634	3,824		
School District	400089	Divide County School Dist #1	0.060508%	1,931	5,212	-	3,156	10,299	922	-	11,530	5,076	17,528	4,481	(363)	4,118		
School District	400090	Mott/Regent School Dist #1	0.038246%	1,221	3,294	-	4,885	9,400	583	-	7,288	6,526	14,397	2,832	(645)	2,187		
School District	400091	United Public School District # 7	0.090214%	2,881	7,770	-	1,954	12,605	1,375	-	17,191	5,066	23,632	6,682	(916)	5,766		
School District	400092	Kulm Public School District #7	0.021823%	697	1,880	-	174	2,751	333	-	4,159	4,555	9,047	1,616	(1,061)	555		
School District	400093	Midway Public School District #128	0.040359%	1,288	3,476	-	2,713	7,477	615	-	7,691	6,053	14,359	2,990	(750)	2,240		
School District	400094	Dunseith School District #1	0.143816%	4,593	12,387	-	6,814	23,794	2,192	-	27,405	9,374	38,971	10,647	(907)	9,740		
School District	400095	Carrington School District #49	0.040591%	1,297	3,496	-	2,699	7,492	619	-	7,735	4,301	12,655	3,006	(321)	2,685		
School District	400096	Glen Ullin Public School #48	0.019459%	621	1,676	-	437	2,734	297	-	3,708	3,431	7,436	1,442	(747)	695		
School District	400099	Manvel Public School	0.028428%	908	2,448	-	5,646	9,002	433	-	5,417	2,682	8,532	2,106	844	2,950		
School District	400100	Maple Valley School District	0.023058%	737	1,986	-	344	3,067	352	-	4,394	2,031	6,777	1,707	(448)	1,259		
School District	400101	North Border School District # 100	0.052944%	1,691	4,560	-	2,127	8,378	807	-	10,089	6,639	17,535	3,920	(969)	2,951		
School District	400102	McKenzie City Public School #1	0.194126%	6,200	16,720	-	15,936	38,856	2,959	-	36,992	31,955	71,906	14,374	(2,891)	11,483		
School District	400103	Devils Lake Public School	0.260481%	8,320	22,435	-	2,204	32,959	3,971	-	49,637	9,493	63,101	19,287	(2,271)	17,016		
School District	400104	Mt Pleasant School Dist #4	0.047528%	1,518	4,094	-	5,429	11,041	725	-	9,057	55	9,837	3,520	1,374	4,894		
School District	400105	Central Cass Public School District #7	0.118801%	3,795	10,232	-	11,616	25,643	1,811	-	22,639	77	24,527	8,797	2,978	11,775		
School District	400106	Millnor Public School District #2	0.031709%	1,011	2,731	-	523	4,265	483	-	6,042	2,832	9,357	2,350	(605)	1,745		
School District	400107	Mapleton Public School	0.006982%	222	601	-	255	1,078	106	-	1,330	1,719	3,155	517	(357)	160		
School District	400108	Linton Public School District #36	0.044171%	1,410	3,804	-	2,162	7,376	673	-	8,417	2,801	11,891	3,271	(214)	3,057		
School District	400109	Tioga Public School District #15	0.091035%	2,907	7,841	-	12,460	23,208	1,388	-	17,347	2,051	20,786	6,740	2,766	9,506		
School District	400114	Zealand Public Schools	0.010106%	324	870	-	1,405	2,599	154	-	1,926	58	2,138	748	315	1,063		
School District	400117	Garrison Public School District #51	0.054616%	1,744	4,704	-	1,235	7,683	833	-	10,408	1,626	12,867	4,045	(20)	4,025		
School District	400118	Kenmare Public School District #28	0.028073%	897	2,418	-	3,315	4,28	428	-	5,350	8,588	14,366	2,079	(2,269)	(190)		
School District	400119	Lewis & Clark Public Schools	0.066632%	2,129	5,739	-	12,877	20,745	1,016	-	12,697	608	14,321	4,933	3,109	8,042		
School District	400120	Sw Special Education Unit	0.007741%	247	667	-	407	1,321	118	-	1,475	875	2,468	572	(149)	423		
School District	400121	North Valley Career & Technology Center	0.015073%	481	1,298	-	1,743	3,522	230	-	2,872	5,713	2,811	1,115	(310)	805		
School District	400122	Dakota Prairie Public School	0.056448%	1,804	4,862	-	4,997	11,663	861	-	10,757	5,373	16,991	4,180	(40)	4,140		
School District	400123	Beach Public School District #3	0.066996%	2,140	5,770	-	2,177	10,087	1,021	-	12,767	4,358	18,146	4,960	(700)	4,260		
School District	400124	Rolette Public School	0.021985%	702	1,894	-	1,244	3,840	335	-	4,189	3,497	8,021	1,626	(535)	1,091		
School District	400125	Drake Public School District	0.020640%	659	1,778	-	1,835	4,272	315	-	3,933	2,672	6,920	1,528	(148)	1,380		
School District	400137	New Salem Almont School District #49	0.046044%	1,471	3,966	-	2,201	7,638	702	-	8,774	3,074	12,550	3,409	(184)	3,225		
School District	400138	Max Public School	0.028345%	905	2,441	-	713	4,059	432	-	5,401	2,438	8,271	2,099	(458)	1,641		
School District	400139	East Central Special Education Unit	0.031483%	1,005	2,712	-	993	4,710	480	-	5,999	7,062	13,541	2,331	(1,552)	779		
School District	400140	North Sargent School District #3	0.034556%	1,105	2,976	-	686	4,767	527	-	6,585	1,280	8,392	2,560	(142)	2,418		
School District	400141	Walhpeton Public School District 37	0.116095%	3,708	9,999	-	4,776	18,483	1,770	-	22,123	13,023	36,916	8,597	(1,869)	6,728		
School District	400142	Medina Public School District #3	0.025126%	803	2,164	-	1,952	4,919	383	-	4,788	49	5,220	1,859	529	2,388		
School District	400143	Pingree-Buchanan School District	0.020210%	645	1,741	-	5,606	7,992	308	-	3,851	6,361	10,520	1,498	(547)	951		
School District	400144	West River Student Services	0.015221%	486	1,311	-	3,048	4,845	232	-	2,900	1,406	4,538	1,129	326	1,455		
School District	400145	Leeds Public School District 6	0.018049%	575	1,555	-	4,487	6,617	275	-	3,439	4,688	8,402	1,337	138	1,475		
School District	400147	Sawyer Public School	0.016223%	518	1,397	-	1,041	2,956	247	-	3,091	1,036	4,374	1,202	2	1,204		
School District	400148	Willmar Multidistrict Special Education Unit	0.095102%	3,038	8,191	-	15,081	26,102	1,450	-	18,122	25,289	7,041	2,716	(757)	9,757		
School District	400149	Great Northwest Education Cooperative	0.013238%	424	1,140	-	690	2,254	202	-	2,523	1,554	4,279	982	(260)	722		
School District	400150	Anamosa Public School District #14	0.017975%	574	1,548	-	2,116	4,238	274	-	3,425	451	4,150	1,331	408	1,739		
School District	400151	South Prairie School District #70	0.061097%	1,952	5,262	-	3,028	10,242	931	-	11,643	1,650	14,224	4,523	252	4,775		
School District	400152	South East Education Cooperative	0.076148%	2,432	6,559	-	16,605	25,596	1,161	-	14,511	-	15,672	5,638	4,131	9,769		
School District	400153	South Heart Public School District #9	0.045455%	1,452	3,915	-	8,539	13,906	693	-	8,662	61	9,416	3,367	2,099	5,466		
School District	400154	Sargent Central Public School District #6	0.021709%	694	1,870	-	11,614	14,178	331	-	4,137	2,795	7,263	1,607	(1,981)	3,588		
School District	400155	Fairmount Public School	0.009499%	303	818	-	4,417	5,538	145	-	1,810	510	2,465	703	903	1,606		
School District	400156	South Central Prairie Special Education Unit	0.012105%	386	1,043	-	5,531	6,960	185	-	2,307	-	2,492	897	1,491	2,388		

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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 Share of Plan Contributions		Total Employer Expense					
															Proportionate Share of Contributions	Proportionate Share of Expense						
School District	400157	Pembina Special Education Cooperative	0.007617%	243	656	-	3,586	4,485	116	-	1,451	-	1,567	564	954	1,518						
School District	400158	Central Regional Education Association	0.044173%	1,410	3,805	-	23,334	28,549	673	-	8,418	2,815	11,906	3,272	5,738	9,010						
School District	400159	Oberon Public School #16	0.009809%	313	845	-	5,579	6,737	150	-	1,869	-	2,019	726	1,364	2,090						
School District	400160	Elgin/New Leipzig Public School	0.001697%	55	146	-	957	1,158	26	-	323	-	349	124	222	346						
Political Subdivision	500002	Cass County Water Resource District	0.020055%	641	1,727	-	905	3,273	306	-	3,822	1,953	6,081	1,485	(320)	1,165						
Political Subdivision	500003	Walsh County Water Resource District	0.003423%	108	295	-	151	554	52	-	652	814	1,518	254	(152)	101						
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004037%	129	348	-	2,201	2,678	62	-	769	1,300	2,131	299	276	575						
Political Subdivision	500006	James River Soil Conservation District	0.005638%	179	486	-	181	846	86	-	1,074	15	1,175	419	44	463						
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015467%	494	1,332	-	1,714	3,540	236	-	2,947	1,826	5,009	1,143	(14)	1,129						
Political Subdivision	500008	Trail County Water Resource District	0.005531%	177	476	-	380	1,033	84	-	1,054	75	1,213	410	89	499						
Political Subdivision	500009	Grafton Park District	0.014766%	471	1,272	-	3,222	4,965	225	-	2,814	2,803	5,842	1,092	(19)	1,073						
Political Subdivision	500010	Cass County Soil Conservation District	0.020169%	644	1,737	-	1,288	3,669	307	-	3,843	890	5,040	1,491	107	1,598						
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011876%	380	1,023	-	-	1,403	-	-	2,263	1,259	3,703	878	(357)	521						
Political Subdivision	500016	Greater Ramsey Water District	0.036571%	1,167	3,150	-	3,468	7,785	558	-	6,969	723	8,250	2,710	606	3,316						
Political Subdivision	500017	Carnegie Regional Library	0.006735%	215	580	-	1,025	1,820	203	-	1,283	528	1,914	500	103	603						
Political Subdivision	500018	Griggs County Public Library	0.004141%	133	357	-	547	1,037	63	-	789	636	1,488	305	(2)	303						
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.037120%	1,186	3,197	-	643	5,026	566	-	7,074	3,723	11,363	2,748	(893)	1,855						
Political Subdivision	500022	Consolidated Waste Ltd	0.011395%	365	981	-	1,344	2,690	174	-	2,171	2,467	4,812	843	(206)	637						
Political Subdivision	500023	Walsh County Housing Authority	0.002763%	89	238	-	68	395	42	-	527	76	645	204	(5)	199						
Political Subdivision	500024	Williams County Soil Conservation District	0.009833%	314	847	-	3,582	4,743	150	-	1,874	2,130	4,154	728	367	1,095						
Political Subdivision	500025	Bowman City Park Board	0.005786%	185	498	-	1,442	2,125	88	-	1,103	2,851	4,042	429	(236)	193						
Political Subdivision	500028	Williston Housing Authority	0.017575%	560	1,514	-	1,343	3,417	268	-	3,349	4,548	8,165	1,302	(656)	646						
Political Subdivision	500030	Minot Rural Fire Department	0.013139%	419	1,132	-	613	2,194	200	-	2,504	1,229	3,933	973	(114)	859						
Political Subdivision	500031	Central Plains Water District	0.023940%	765	2,062	-	2,707	5,534	365	-	4,562	15	4,942	1,772	697	2,469						
Political Subdivision	500033	Ransom County Soil Cons Dist	0.006155%	197	530	-	1,275	2,002	94	-	1,173	695	1,962	456	107	563						
Political Subdivision	500038	Jamestown Regional Airport	0.020632%	660	1,777	-	3,017	5,454	315	-	3,932	11	4,258	1,527	715	2,242						
Political Subdivision	500040	Fargo Park District	0.031399%	11,863	31,988	-	34,108	77,959	5,662	-	70,773	1,267	77,702	8,223	35,720	10,642						
Political Subdivision	500041	Bismarck Rural Fire Protection	0.068663%	2,193	5,914	-	7,271	15,378	1,047	-	13,084	886	15,017	5,085	1,411	6,496						
Political Subdivision	500045	Dunseith Community Nursing Home	0.054983%	1,754	4,736	-	1,893	8,383	838	-	10,477	15,514	26,829	4,072	(3,344)	728						
Political Subdivision	500047	Mercer County Soil Conservation District	0.008074%	258	695	-	2,012	2,945	123	-	1,539	85	1,747	601	571	1,172						
Political Subdivision	500049	West Fargo Park District	0.0119321%	3,812	10,277	-	7,203	21,292	1,819	-	22,738	203	24,760	8,834	1,808	10,642						
Political Subdivision	500053	Stutsman County Housing Authority	0.015969%	634	1,711	-	3,345	5,690	303	-	3,786	182	4,271	1,473	781	2,254						
Political Subdivision	500054	Grand Forks County Water Resource District	0.010369%	331	893	-	3,120	4,344	158	-	1,976	33	2,167	768	753	1,521						
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009611%	306	828	-	1,319	2,453	147	-	1,831	1,167	3,145	713	54	767						
Political Subdivision	500056	Cavalier County Job Development Authority	0.004619%	147	398	-	145	690	70	-	880	43	993	342	24	366						
Political Subdivision	500057	Barnes County Soil Conservation District	0.007151%	230	616	-	249	1,095	109	-	1,363	74	1,546	529	64	593						
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	1,617	-	-	-	-	-	-	-	443	443						
Political Subdivision	500061	Ward County Water Resource District	0.003427%	109	295	-	123	527	52	-	653	35	740	254	19	273						
Political Subdivision	500063	Southwest Water Authority	0.223089%	7,124	19,215	-	-	26,339	3,401	-	42,511	20,603	66,515	16,518	(5,199)	11,319						
Political Subdivision	500068	Burleigh County Council On Aging	0.063040%	2,012	5,430	-	2,379	9,821	961	-	12,013	1,260	14,234	4,669	325	4,999						
Political Subdivision	500072	Watford City Park District	0.091385%	2,918	7,871	-	21,724	32,513	1,393	-	17,414	-	18,807	6,766	5,828	12,594						
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010874%	347	937	-	686	1,970	166	-	2,072	166	2,238	805	166	971						
Political Subdivision	500081	Ramsey County Housing Authority	0.010906%	347	939	-	1,490	2,776	166	-	2,078	8,734	809	(1,145)	(336)	-						
Political Subdivision	500082	Grand Forks Public Library	0.071697%	2,289	6,175	-	9,244	17,708	1,093	-	13,662	3,696	18,451	5,310	1,238	6,548						
Political Subdivision	500084	Rolette County Soil Conservation District	0.003567%	114	307	-	259	680	54	-	680	72	806	265	42	307						
Political Subdivision	500085	Jamestown Parks And Recreation District	0.056732%	1,812	4,886	-	13,021	19,719	865	-	10,811	6,199	17,875	4,202	2,225	6,427						
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	-	-	-	32	32	-	-	-	1,560	1,560	-	(354)	(354)						
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023767%	758	2,047	-	562	3,367	362	-	4,529	3,528	8,419	1,761	(847)	914						
Political Subdivision	500108	North Dakota Firefighters Association	0.017045%	544	1,468	-	2,447	4,459	260	-	3,248	-	3,508	1,263	675	1,938						
Political Subdivision	500109	James River Valley Library System	0.036996%	1,182	3,186	-	3,814	8,182	564	-	7,050	-	7,614	2,738	996	3,734						
Political Subdivision	500110	Grand Forks Park District	0.171064%	5,463	14,734	-	7,493	27,690	2,608	-	32,598	1,563	36,769	12,667	1,625	14,292						
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	1,405	1,405	-	(385)	(385)						
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-						
School District	500113	Lonetree Special Education Unit	0.001561%	51	134	-	27	212	24	-	297	2,665	2,986	114	(698)	(584)						
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	-	-	-	-	1,125	1,125	-	(306)	(306)						
Political Subdivision	500115	Agassiz Water Users District	0.008503%	272	732	-	4,319	5,323	130	-	1,620	-	1,750	631	1,084	1,715						
Political Subdivision	500116	Western Area Water Supply Authority	0.052781%	1,244	3,946	-	9,259	9,451	805	-	10,058	16,478	27,341	3,910	(3,336)	374						
Political Subdivision	500118	Crosby Park District	0.004494%	142	387	-	1,930	2,459	69	-	856	2,166	3,091	333	(85)	248						
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013865%	441	1,194	-	1,739	3,374	211	-	2,642	807	3,660	1,029	169	1,198						
Political Subdivision	500121	Devils Lake Park Board	0.032629%	1,043	2,810	-	1,404	5,257	497	-	6,218	2,683	9,398	2,415	(292)	2,123						
Political Subdivision	500122	North Central Soil Conservation District	0.003647%	118	314	-	1,096	1,528	56	-	695	2,821	3,572	271	(405)	(134)						
Political Subdivision	500125	Wahpeton Park Board	0.038118%	1,218	3,283	-	908	5,409	581	-	7,264	7,556	15,401	2,821	1,061	(1,760)						
Political Subdivision	500126	City Of Bottineau Park Board	0.010985%	350	946	-	4,497	5,793	167	-	2,093	3,165	814	1,099	1,913	-						
Political Subdivision	500128	Logan County Soil Conservation District	0.006796%	217	585	-	2,826	3,628	104	-	1,626	1,295	1,399	503	669	1,172						
Political Subdivision	500129	Park District - City of New Rockford	0.004469%	143	385	-	2,021	2,549	68	-	852	181	1,101	333	428	761						
Political Subdivision	500130	Trail County Job Development Authority	0.003937%	300	809	-	4,826	5,935	143	-	1,791	-	1,934	696	1,122	1,818						
Political Subdivision	500131	Minot Park District	0.099569%	3,180	8,576	-	41,314	53,070	1,518	-	18,974	-	20,492	7,374								

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022. The sum of the values by employer differ from the System totals due to rounding.



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

Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred							2028 and	
					2022	2023	2024	2025	2026	2027	Thereafter	
State of ND	010100	Governor's Office	0.104929%	\$ (9,317)	\$ (1,725)	\$ (1,869)	\$ (2,754)	\$ (3,456)	\$ 487	\$ -	\$ -	-
State of ND	010800	Secretary Of State	0.130111%	(19,211)	(4,018)	(4,197)	(5,255)	(6,066)	325	-	-	-
State	011000	Office Of Management & Budget	0.294111%	(17,737)	(2,557)	(2,961)	(5,412)	(8,344)	1,537	-	-	-
State	011200	Information Technology Dept	2.489669%	(76,914)	4,979	1,563	(19,292)	(69,327)	5,163	-	-	-
State	011700	State Auditor's Office	0.278527%	(54,517)	(11,647)	(12,029)	(14,473)	(16,329)	(39)	-	-	-
State	011800	Central Services	0.124235%	(10,417)	(1,841)	(2,012)	(3,025)	(4,184)	645	-	-	-
State of ND	012000	State Treasurer's Office	0.033811%	(6,635)	(1,437)	(1,484)	(1,723)	(1,889)	(102)	-	-	-
State	012500	Attorney General's Office	1.405009%	(106,768)	(14,647)	(16,574)	(29,015)	(51,401)	4,869	-	-	-
State of ND	012700	Tax Department	0.515801%	(97,038)	(20,445)	(21,153)	(25,521)	(29,850)	(69)	-	-	-
State of ND	013000	Facility Management	0.146143%	(27,408)	(5,747)	(5,948)	(7,199)	(8,437)	(77)	-	-	-
State of ND	014000	Office Of Administrative Hearings	0.031690%	(6,892)	(1,391)	(1,434)	(1,694)	(2,167)	(206)	-	-	-
State	016000	Legislative Council	0.286681%	(12,901)	(920)	(1,313)	(3,663)	(8,357)	1,352	-	-	-
State of ND	018000	ND Supreme Court	2.357425%	(239,798)	(39,433)	(42,667)	(63,522)	(98,442)	4,266	-	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.196605%	(30,443)	(6,043)	(6,313)	(7,854)	(10,051)	(182)	-	-	-
State	019000	Retirement & Investment Office	0.132262%	(15,109)	(3,038)	(3,220)	(4,310)	(5,265)	724	-	-	-
State	019200	ND Public Employees Retirement System	0.189565%	(14,931)	(2,512)	(2,772)	(4,215)	(6,100)	668	-	-	-
State of ND	019500	ND Ethics Commission	0.000000%	1,707	415	415	415	373	89	-	-	-
State of ND	020100	Public Instruction	0.419104%	(43,213)	(7,973)	(8,548)	(12,276)	(16,773)	2,357	-	-	-
State	020200	Education Standards & Practice	0.047609%	(219)	285	219	(221)	(870)	368	-	-	-
State	021500	ND University System Office	0.092735%	(3,321)	216	89	(628)	(3,092)	94	-	-	-
State of ND	022300	ND Youth Correctional Center	0.236027%	(49,831)	(9,982)	(10,306)	(12,467)	(16,235)	(841)	-	-	-
State of ND	022400	Juvenile Services - DOCR	0.146953%	(14,859)	(2,535)	(2,737)	(3,961)	(5,941)	315	-	-	-
State	022600	Land Department	0.163895%	(18,612)	(3,708)	(3,933)	(5,307)	(6,215)	551	-	-	-
State	022700	Bismarck State College	0.388735%	(45,795)	(7,713)	(8,247)	(11,730)	(17,992)	(113)	-	-	-
State	022800	Lake Region State College	0.141514%	(19,683)	(3,898)	(4,092)	(5,362)	(6,511)	180	-	-	-
State	022900	Williston State College	0.069024%	(24,005)	(5,266)	(5,360)	(5,976)	(6,900)	(503)	-	-	-
State	023000	University Of North Dakota	3.270170%	(427,003)	(81,348)	(85,835)	(114,823)	(150,656)	5,659	-	-	-
State	023500	North Dakota State University	2.656112%	(397,080)	(76,465)	(80,109)	(103,280)	(136,081)	(1,145)	-	-	-
State	023800	ND St College Of Science	0.434700%	(70,170)	(14,110)	(14,706)	(18,653)	(22,736)	35	-	-	-
State	023900	Dickinson State University	0.183905%	(38,332)	(7,952)	(8,204)	(9,838)	(11,998)	(340)	-	-	-
State	024000	Mayville State University	0.228800%	(39,572)	(7,583)	(7,897)	(9,909)	(13,425)	(758)	-	-	-
State	024100	Minot State University	0.457848%	(51,467)	(9,070)	(9,698)	(13,940)	(19,515)	756	-	-	-
State	024200	Valley City State University	0.165246%	(15,601)	(2,261)	(2,487)	(3,989)	(6,895)	31	-	-	-
State of ND	025000	ND State Library	0.096344%	(15,065)	(2,740)	(2,872)	(3,700)	(5,530)	(223)	-	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.121653%	(9,457)	(1,360)	(1,527)	(2,552)	(4,345)	327	-	-	-
State of ND	025300	School For The Blind	0.069591%	(1,567)	57	(39)	(639)	(1,515)	569	-	-	-
State	026100	ND Board Of Nursing	0.065195%	(2,931)	(144)	(233)	(772)	(2,039)	257	-	-	-
State of ND	027000	Career & Technical Education	0.163380%	(6,035)	(49)	(274)	(1,631)	(4,621)	540	-	-	-
State of ND	030100	ND Department Of Health	1.077172%	(435,310)	(109,156)	(110,634)	(119,816)	(99,838)	4,134	-	-	-
State of ND	030300	Mental Health	0.817566%	307,673	91,775	90,653	83,766	37,624	3,855	-	-	-
State of ND	031000	Life Skills and Transition Center	0.964857%	(176,816)	(36,349)	(37,673)	(46,397)	(55,290)	(1,107)	-	-	-
State of ND	031200	North Dakota State Hospital	1.343008%	(246,256)	(50,837)	(52,679)	(64,733)	(77,809)	(198)	-	-	-
State of ND	031300	ND Veterans Home	0.370594%	(69,114)	(14,545)	(15,054)	(18,058)	(21,053)	(404)	-	-	-
State of ND	031600	Indian Affairs Commission	0.011005%	(5,434)	(962)	(977)	(1,095)	(1,859)	(541)	-	-	-
State of ND	032100	Veterans Affairs Department	0.035329%	(2,057)	(316)	(364)	(703)	(959)	285	-	-	-
State of ND	032500	Department Of Human Services	6.696942%	(459,544)	(59,576)	(68,764)	(126,348)	(226,589)	21,733	-	-	-
State of ND	036000	Protection & Advocacy Project	0.152770%	(22,269)	(4,722)	(4,931)	(6,111)	(6,804)	299	-	-	-
State	038000	Job Service North Dakota	0.795344%	(76,469)	(13,358)	(14,449)	(20,792)	(30,449)	2,579	-	-	-
State	040100	Insurance Department	0.206477%	(33,602)	(6,598)	(6,881)	(8,608)	(11,696)	181	-	-	-
State of ND	040500	Industrial Commission	0.632377%	(66,541)	(11,425)	(12,293)	(17,643)	(26,001)	821	-	-	-
State of ND	040600	ND Department Of Labor	0.052156%	(18,862)	(4,591)	(4,663)	(5,020)	(4,435)	(153)	-	-	-
State of ND	040800	Public Service Commission	0.266613%	(37,430)	(6,680)	(7,046)	(9,070)	(13,985)	(649)	-	-	-
State of ND	041200	Aeronautics Commission	0.038196%	(3,024)	(664)	(717)	(1,028)	(988)	373	-	-	-
State of ND	041300	Department Of Financial Institutions	0.173430%	(30,294)	(6,521)	(6,759)	(8,231)	(9,027)	244	-	-	-
State of ND	041400	ND Securities Department	0.052021%	(8,290)	(1,527)	(1,598)	(1,978)	(2,919)	(268)	-	-	-
State	042600	State Board Of Law Examiners	0.030570%	(10,006)	(2,493)	(2,535)	(2,575)	(2,346)	(57)	-	-	-
State	042700	ND State Board Of Cosmetology	0.009813%	706	268	254	169	(57)	72	-	-	-
State	042800	ND State Plumbing Board	0.037709%	(2,326)	(290)	(342)	(649)	(1,208)	163	-	-	-
State	047100	Bank Of North Dakota	1.027595%	(93,802)	(16,539)	(17,949)	(25,827)	(37,500)	4,013	-	-	-
State	047200	Public Finance Authority	0.015859%	(1,243)	(230)	(251)	(383)	(502)	123	-	-	-
State	047300	Housing Finance Agency	0.229916%	(25,761)	(5,017)	(5,332)	(7,095)	(9,326)	1,009	-	-	-
State	047500	Mill & Elevator Association	0.769127%	6,422	10,282	9,227	1,601	(18,282)	3,594	-	-	-
State	048500	Workforce Safety & Insurance	1.378598%	(177,063)	(34,258)	(36,149)	(47,123)	(62,217)	2,684	-	-	-
State of ND	050200	Field Services Division	0.686468%	(49,489)	(7,546)	(8,488)	(14,129)	(22,349)	3,023	-	-	-

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						2027	2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026		
State of ND	050400	Highway Patrol	1.220378%	(74,611)	(7,876)	(9,550)	(20,016)	(40,930)	3,761	-	-
State of ND	051700	Department Of Corrections Transitional Services	0.202071%	(10,498)	(1,514)	(1,791)	(3,486)	(5,128)	1,421	-	-
State of ND	051800	James River Correctional Ctr	0.714062%	(66,507)	(11,572)	(12,552)	(18,333)	(26,598)	2,548	-	-
State of ND	051900	State Penitentiary	0.915654%	(110,759)	(20,327)	(21,583)	(29,158)	(40,335)	644	-	-
State	052000	Rough Rider Industries	0.138801%	(4,067)	130	(61)	(1,272)	(3,550)	686	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	0.639346%	(58,418)	(8,382)	(9,259)	(14,390)	(26,409)	22	-	-
State of ND	054000	Adjutant General ND National Guard	1.015318%	(123,848)	(24,488)	(25,881)	(33,980)	(42,563)	3,064	-	-
State of ND	060100	Department Of Commerce	0.301700%	(63,594)	(15,236)	(15,650)	(18,070)	(15,221)	583	-	-
State of ND	060200	Dept Of Agriculture	0.348994%	(35,612)	(6,197)	(6,676)	(9,593)	(13,695)	549	-	-
State of ND	060700	Milk Marketing Board	0.006448%	(6,123)	(1,393)	(1,402)	(1,454)	(1,541)	(333)	-	-
State of ND	060800	ND Olseid Council	0.003174%	(80)	9	5	(21)	(88)	15	-	-
State	061100	ND Soybean Council	0.030472%	(5,366)	(1,386)	(1,428)	(1,677)	(1,168)	293	-	-
State of ND	061400	ND Corn Utilization Council	0.014290%	(3,051)	(596)	(616)	(730)	(1,025)	(84)	-	-
State of ND	061600	State Seed Department	0.142108%	(7,580)	(494)	(689)	(1,905)	(4,897)	405	-	-
State	062400	Beef Commission	0.013512%	(2,574)	(503)	(522)	(634)	(850)	(65)	-	-
State of ND	062500	ND Wheat Commission	0.043521%	(2,561)	(295)	(355)	(715)	(1,375)	179	-	-
State of ND	062600	ND Barley Council	0.013942%	(352)	35	16	(98)	(359)	54	-	-
State	066500	State Fair Association	0.079279%	(14,934)	(3,336)	(3,445)	(4,103)	(4,274)	224	-	-
State of ND	067000	Racing Commission	0.012328%	(1,064)	(171)	(188)	(289)	(457)	41	-	-
State of ND	070100	Historical Society	0.360123%	(36,228)	(6,330)	(7,024)	(9,873)	(13,926)	1,125	-	-
State of ND	070900	ND Council On The Arts	0.032545%	(1,305)	(124)	(169)	(435)	(792)	215	-	-
State of ND	072000	Game & Fish Department	1.012547%	(60,565)	(7,472)	(8,861)	(17,255)	(31,733)	4,756	-	-
State of ND	075000	Parks & Recreation Department	0.299571%	(36,963)	(7,551)	(7,962)	(10,463)	(12,405)	1,418	-	-
State of ND	077000	Water Commission	0.526236%	(59,722)	(10,338)	(11,060)	(15,715)	(23,474)	865	-	-
State	080100	Department Of Transportation	5.114295%	(659,939)	(123,605)	(130,621)	(174,866)	(238,129)	7,282	-	-
State	090000	ND State Board Of Accountancy	0.009922%	(7,310)	(1,668)	(1,681)	(1,762)	(1,894)	(305)	-	-
State	090100	Board Of Medical Examiners	0.024027%	(3,188)	(440)	(473)	(732)	(1,409)	(134)	-	-
State	090200	Board Of Pharmacy	0.024911%	(751)	27	(7)	(212)	(683)	124	-	-
State	090600	Real Estate Commission	0.017714%	2,708	807	783	602	274	242	-	-
State	090900	Electrical Board	0.158300%	(9,539)	(1,097)	(1,314)	(2,627)	(4,970)	469	-	-
State	099501	ND System Information Technology Services	0.197010%	(12,675)	(2,021)	(2,292)	(3,892)	(5,525)	1,055	-	-
District Health Unit	100002	McIntosh District Health Unit	0.012208%	2,241	643	626	525	238	209	-	-
District Health Unit	100003	Wells County Dist Health Unit	0.020603%	(879)	(102)	(131)	(254)	(567)	175	-	-
District Health Unit	100004	Central Valley Health Unit	0.091273%	(13,807)	(3,021)	(3,146)	(3,768)	(4,196)	324	-	-
District Health Unit	100005	Dickey County Health District	0.023295%	625	383	351	160	(388)	119	-	-
District Health Unit	100006	Emmons County Public Health	0.022086%	801	346	317	131	(225)	232	-	-
District Health Unit	100007	Rolette County Public Health	0.042573%	(2,395)	(221)	(280)	(620)	(1,390)	116	-	-
District Health Unit	100008	Towner County Public Health Unit	0.000000%	(4,838)	(1,039)	(1,039)	(1,039)	(1,248)	(489)	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.015191%	(360)	38	18	(108)	(389)	81	-	-
District Health Unit	100010	First District Health Unit	0.189746%	(28,879)	(6,003)	(6,263)	(7,784)	(9,292)	463	-	-
District Health Unit	100011	Lake Region District Health Unit	0.083463%	(3,488)	(74)	(189)	(892)	(2,581)	248	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	0.187494%	(5,579)	(62)	(319)	(1,843)	(4,414)	1,059	-	-
District Health Unit	100013	Upper Missouri Health Unit	0.103350%	(5,583)	(365)	(507)	(1,363)	(3,627)	279	-	-
District Health Unit	100014	Kidder County District Health Unit	0.006354%	425	186	178	118	(104)	47	-	-
District Health Unit	100015	Southwestern District Health Unit	0.119490%	(9,884)	(1,501)	(1,665)	(2,653)	(4,493)	428	-	-
District Health Unit	100017	City-County Health District	0.055567%	(2,960)	(25)	(102)	(624)	(2,206)	(3)	-	-
District Health Unit	100018	Sargent County District Health Unit	0.011218%	(958)	(81)	(96)	(184)	(552)	(45)	-	-
District Health Unit	100019	Trail District Health Unit	0.017175%	(710)	(43)	(66)	(206)	(483)	88	-	-
District Health Unit	100021	Cavalier County Health Dist	0.010454%	(635)	(74)	(86)	(172)	(340)	37	-	-
District Health Unit	100022	Walsh County Health District	0.039091%	3,382	1,212	1,158	772	(197)	437	-	-
District Health Unit	100023	Custer Health Unit	0.117352%	(15,740)	(2,920)	(3,081)	(4,045)	(5,680)	(14)	-	-
Political Subdivision	100024	Southeast Water Users District	0.043873%	(5,210)	(1,244)	(1,304)	(1,321)	(1,574)	233	-	-
City	200002	City Of Mcville	0.006920%	(1,975)	(469)	(479)	(556)	(505)	34	-	-
City	200003	City Of Drayton	0.004548%	(9,647)	(2,398)	(2,404)	(2,446)	(2,070)	(329)	-	-
City	200004	City Of Fessenden	0.000000%	(1,371)	(375)	(375)	(377)	(245)	1	-	-
City	200005	City Of Westhope	0.010280%	(3,576)	(771)	(784)	(867)	(1,008)	(146)	-	-
City	200006	City Of Beulah	0.013848%	(12,788)	(3,257)	(3,276)	(3,374)	(2,550)	(331)	-	-
City	200007	City Of Beulah	0.066800%	23,706	7,041	6,950	6,394	2,925	396	-	-
City	200008	City Of Rolla	0.020667%	(7,698)	(1,372)	(1,401)	(1,629)	(2,712)	(584)	-	-
City	200009	City Of New Town	0.088535%	(6,335)	(745)	(867)	(1,722)	(3,368)	367	-	-
City	200010	City Of Cavalier	0.055972%	(3,378)	(207)	(284)	(813)	(2,130)	56	-	-
City	200011	City Of Harvey	0.045003%	(7,445)	(1,332)	(1,394)	(1,784)	(2,696)	(239)	-	-
City	200012	City Of Napoleon	0.015431%	2,066	839	818	593	(253)	69	-	-
City	200014	City Of Grand Forks	2.228650%	(106,774)	(13,129)	(16,186)	(31,840)	(58,367)	12,748	-	-

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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)							2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026	2027	
City	200015	City Of Killdeer	0.057499%	(17,793)	(3,751)	(3,830)	(4,269)	(5,148)	(795)	-	-
City	200016	City Of Ellendale	0.036282%	(5,903)	(1,259)	(1,259)	(1,512)	(1,916)	(6)	-	-
City	200017	City Of Wishek	0.020819%	(2,380)	(368)	(397)	(567)	(993)	(55)	-	-
City	200018	City Of Granville	0.000000%	(1,061)	(223)	(223)	(257)	(276)	(82)	-	-
City	200019	City Of Linton	0.016923%	(3,478)	(849)	(872)	(1,013)	(845)	101	-	-
City	200020	City Of Finley	0.007066%	(1,081)	(251)	(261)	(301)	(288)	20	-	-
City	200021	City Of Wilton	0.008368%	(3,917)	(909)	(920)	(1,002)	(982)	(104)	-	-
City	200022	City Of Ray	0.017312%	(1,726)	(361)	(385)	(529)	(550)	99	-	-
City	200025	City Of Medora	0.020550%	(3,515)	(795)	(823)	(1,022)	(982)	107	-	-
City	200026	City Of Velva	0.018145%	1,339	295	270	98	358	318	-	-
City	200027	City Of Mandan	0.262535%	17,558	5,980	5,620	3,500	(473)	2,931	-	-
City	200028	City Of Thompson	0.017545%	(690)	(36)	(60)	(196)	(485)	87	-	-
City	200029	City Of Williston	1.983022%	25,607	25,522	22,801	5,323	(39,149)	11,110	-	-
City	200030	City Of Bowman	0.071149%	(5,689)	(1,046)	(1,146)	(1,746)	(2,332)	581	-	-
City	200031	City Of Tioga	0.078973%	(6,476)	(848)	(956)	(1,702)	(3,088)	118	-	-
City	200033	City Of Rhame	0.004856%	(450)	(47)	(54)	(83)	(250)	(16)	-	-
City	200035	City Of Fargo	3.157168%	(133,909)	(5,277)	(9,609)	(35,255)	(96,386)	12,618	-	-
City	200036	City Of Jamestown	0.447393%	(48,103)	(8,903)	(9,516)	(13,213)	(17,772)	1,301	-	-
City	200037	City Of Beach	0.025730%	1,474	385	350	132	215	392	-	-
City	200038	City Of Glenburn	0.006017%	(316)	(30)	(37)	(87)	(181)	19	-	-
City	200040	City Of Kulm	0.007715%	(150)	60	50	(64)	(230)	34	-	-
City	200041	City Of Harwood	0.014655%	(811)	(99)	(119)	(223)	(426)	56	-	-
City	200043	City Of Dickinson	0.626569%	195,509	52,689	51,830	46,552	32,350	12,088	-	-
City	200045	City Of Mapleton	0.009888%	(2,184)	(525)	(539)	(602)	(493)	(25)	-	-
City	200046	City Of Wahpeton	0.233856%	(5,298)	1,018	698	(1,423)	(6,580)	989	-	-
City	200047	City Of Bottineau	0.050014%	13,844	4,544	4,476	4,054	352	418	-	-
City	200049	City Of Elgin	0.002876%	(1,973)	(434)	(438)	(465)	(514)	(122)	-	-
City	200050	City Of Rugby	0.040941%	(9,520)	(1,825)	(1,882)	(2,331)	(3,186)	(296)	-	-
City	200051	City Of New Salem	0.008271%	(2,163)	(528)	(540)	(598)	(531)	34	-	-
City	200052	City Of Wallhalla	0.016609%	(4,405)	(961)	(983)	(1,115)	(1,329)	(17)	-	-
City	200053	City Of Gwinner	0.015136%	(788)	(92)	(113)	(241)	(421)	79	-	-
City	200054	City Of Kenmare	0.023453%	(2,374)	(514)	(546)	(711)	(652)	49	-	-
City	200055	City Of Watford City	0.366735%	14,865	4,667	4,164	1,271	(1,425)	6,188	-	-
City	200057	City Of Cooperstown	0.011330%	(3,116)	(697)	(712)	(802)	(865)	(40)	-	-
City	200058	City Of New England	0.009669%	(675)	(100)	(113)	(195)	(308)	41	-	-
City	200059	City Of Carrington	0.061390%	(2,621)	(27)	(111)	(727)	(2,004)	248	-	-
City	200060	City Of Mott	0.012284%	(376)	(28)	(45)	(131)	(264)	92	-	-
City	200061	City Of Larimore	0.013607%	146	142	123	(13)	(207)	101	-	-
City	200062	City Of Sherwood	0.000000%	(1,671)	(378)	(378)	(380)	(407)	(128)	-	-
City	200063	City Of Lamoure	0.006099%	(4,132)	(1,073)	(1,082)	(1,132)	(823)	(22)	-	-
City	200064	City Of Michigan	0.005474%	(438)	(50)	(55)	(101)	(223)	(9)	-	-
City	200065	City Of Park River	0.037466%	(5,742)	(1,073)	(1,124)	(1,431)	(2,018)	(96)	-	-
City	200067	City Of Hatton	0.003729%	(1,467)	(264)	(269)	(323)	(497)	(114)	-	-
City	200069	City Of Northwood	0.024791%	(1,156)	(107)	(141)	(354)	(669)	115	-	-
City	200070	City Of Powers Lake	0.010182%	(2,143)	(487)	(501)	(553)	(598)	(4)	-	-
City	200072	City Of Towner	0.006435%	(542)	4	(4)	(103)	(392)	(47)	-	-
City	200073	City Of Pembina	0.008190%	(687)	(131)	(143)	(211)	(256)	54	-	-
City	200075	City Of Underwood	0.004805%	(1,845)	(406)	(412)	(452)	(494)	(81)	-	-
City	200076	City Of New Leipzig	0.000000%	(1,500)	(351)	(351)	(351)	(342)	(105)	-	-
City	200077	City Of Stanley	0.071680%	(4,256)	(181)	(280)	(1,035)	(2,887)	127	-	-
City	200080	City Of Crosby	0.017109%	(776)	(74)	(98)	(244)	(461)	101	-	-
City	200083	City Of Grafton	0.143285%	(10,890)	(1,403)	(1,599)	(2,814)	(5,399)	325	-	-
City	200084	City Of Emerald	0.007947%	(425)	(6)	(17)	(84)	(287)	(31)	-	-
City	200085	City Of Lincoln	0.055660%	336	409	333	(109)	(728)	431	-	-
City	200086	City Of Minto	0.008762%	(70)	9	(3)	(79)	(96)	99	-	-
City	200087	City Of Ashley	0.011271%	(920)	(101)	(116)	(209)	(496)	2	-	-
City	200088	City Of Neche	0.004107%	(233)	(25)	(31)	(64)	(133)	20	-	-
City	200089	City Of Surrey	0.020555%	(9,518)	(2,014)	(2,042)	(2,232)	(2,631)	(599)	-	-
City	200090	City Of Hankinson	0.024557%	526	297	264	45	(329)	249	-	-
City	200091	City Of New Rockford	0.018882%	(1,773)	(278)	(304)	(460)	(765)	34	-	-
City	200092	City Of Minot	0.435439%	137,848	39,760	39,163	35,495	18,818	4,612	-	-
City	200094	City Of West Fargo	1.125192%	91,827	31,038	29,494	20,240	(2,598)	13,653	-	-
City	200097	City Of Devils Lake	0.205208%	1,609	2,597	2,316	536	(4,708)	868	-	-
City	200098	City Of Oakes	0.049781%	(6,463)	(1,160)	(1,229)	(1,710)	(2,402)	38	-	-

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026	2027	
City	200100	City Of Mohall	0.015182%	(932)	(172)	(193)	(320)	(397)	150	-	-
City	200101	City Of Lidgerwood	0.007361%	(259)	(8)	(18)	(80)	(193)	40	-	-
City	200102	City Of Mcclusky	0.000000%	(1,736)	(406)	(406)	(407)	(398)	(119)	-	-
City	200103	City Of Burlington	0.033213%	592	386	340	67	(548)	347	-	-
City	200104	City Of Lisbon	0.040771%	(2,994)	(440)	(496)	(787)	(1,415)	144	-	-
City	200110	City Of Halliday	0.008476%	(1,651)	(357)	(368)	(436)	(504)	14	-	-
City	200111	City Of Maddock	0.008699%	(2,170)	(450)	(462)	(530)	(672)	(56)	-	-
City	200114	City Of Regent	0.004794%	(221)	(32)	(38)	(87)	(94)	30	-	-
City	200115	City Of Lakota	0.011845%	(4,193)	(852)	(868)	(978)	(1,287)	(208)	-	-
City	200117	City Of Alexander	0.014082%	1,593	671	652	481	(274)	63	-	-
City	200118	City Of Berthold	0.005785%	(1,548)	(365)	(373)	(419)	(414)	23	-	-
City	200119	City Of Carson	0.007525%	(206)	6	(3)	(65)	(188)	44	-	-
City	200120	City Of Dodge	0.004173%	25	51	44	6	(102)	26	-	-
City	200123	City Of Grenora	0.009482%	2,882	697	684	604	604	293	-	-
City	200124	City Of Kindred	0.008633%	2,908	879	867	794	331	37	-	-
City	200125	City Of Richardson	0.008738%	2,847	869	857	784	312	25	-	-
City	200126	City Of Garrison	0.006294%	2,068	616	608	555	248	41	-	-
County	300001	Adams County	0.062862%	(25,576)	(5,924)	(6,010)	(6,552)	(6,757)	(333)	-	-
County	300002	Barnes County	0.285097%	(60,868)	(13,272)	(13,663)	(16,096)	(18,033)	196	-	-
County	300003	Benson County	0.124005%	(35,757)	(8,608)	(8,778)	(9,738)	(8,933)	300	-	-
County	300004	Billings County	0.485885%	52,099	20,220	19,553	15,540	(3,183)	(31)	-	-
County	300005	Bottineau County	0.292296%	(28,319)	(4,255)	(4,656)	(7,120)	(12,306)	18	-	-
County	300006	Bowman County	0.110337%	(31,174)	(7,495)	(7,646)	(8,568)	(7,778)	313	-	-
County	300007	Burke County	0.144789%	(11,914)	(2,243)	(2,442)	(3,662)	(4,499)	932	-	-
County	300008	Burleigh County	1.401738%	(158,223)	(27,623)	(29,546)	(42,154)	(61,969)	3,069	-	-
County	300009	Cass County	2.071606%	(239,528)	(43,168)	(46,011)	(62,978)	(91,379)	4,008	-	-
County	300010	Cavalier County	0.300253%	21,688	8,903	8,491	5,991	(2,683)	986	-	-
County	300011	Dickey County	0.117351%	(26,744)	(6,109)	(6,270)	(7,340)	(7,548)	523	-	-
County	300012	Divide County	0.165506%	(44,649)	(10,010)	(10,237)	(11,736)	(12,045)	(621)	-	-
County	300013	Dunn County	0.502453%	(16,710)	(608)	(1,297)	(5,490)	(12,684)	3,369	-	-
County	300014	Eddy County	0.064089%	(13,266)	(2,733)	(2,821)	(3,363)	(4,218)	(131)	-	-
County	300015	Emmons County	0.187989%	6,785	3,762	3,504	1,992	(2,899)	426	-	-
County	300016	Foster County	0.087107%	(15,731)	(3,057)	(3,177)	(4,046)	(5,321)	(130)	-	-
County	300017	Golden Valley County	0.076270%	26,877	8,045	7,940	7,298	3,205	389	-	-
County	300018	Grand Forks County	1.249400%	(167,439)	(31,748)	(33,462)	(45,065)	(59,304)	2,140	-	-
County	300019	Grant County	0.090140%	(12,593)	(2,750)	(2,874)	(3,616)	(3,781)	428	-	-
County	300020	Griggs County	0.063509%	(12,457)	(2,775)	(2,862)	(3,412)	(3,509)	101	-	-
County	300021	Hettinger County	0.089710%	(13,853)	(3,195)	(3,317)	(4,071)	(3,872)	602	-	-
County	300023	Lamoure County	0.127777%	(25,199)	(5,182)	(5,357)	(6,402)	(8,051)	(207)	-	-
County	300024	Logan County	0.047867%	(13,622)	(3,211)	(3,276)	(3,659)	(3,492)	16	-	-
County	300025	McHenry County	0.097197%	(20,692)	(4,318)	(4,451)	(5,411)	(6,490)	(22)	-	-
County	300026	McIntosh County	0.073124%	(18,002)	(4,010)	(4,110)	(4,702)	(5,033)	(147)	-	-
County	300027	McKenzie County	0.983876%	(148,318)	(30,917)	(32,267)	(38,699)	(46,593)	158	-	-
County	300028	McLean County	0.439189%	(47,928)	(8,500)	(9,103)	(12,747)	(18,635)	1,057	-	-
County	300029	Mercer County	0.321818%	(32,153)	(4,736)	(5,178)	(8,114)	(14,357)	232	-	-
County	300030	Morton County	0.666168%	(68,216)	(12,750)	(13,664)	(18,908)	(25,466)	2,572	-	-
County	300031	Mountrail County	0.635319%	(41,993)	(4,308)	(5,179)	(10,255)	(22,688)	437	-	-
County	300032	Nelson County	0.128496%	(18,052)	(3,375)	(3,551)	(4,587)	(6,459)	(80)	-	-
County	300033	Oliver County	0.070629%	(6,425)	(927)	(1,024)	(1,641)	(2,946)	113	-	-
County	300034	Pembina County	0.195310%	(46,490)	(10,361)	(10,629)	(12,331)	(13,241)	72	-	-
County	300035	Pierce County	0.171485%	(32,192)	(6,606)	(6,841)	(8,340)	(10,230)	(175)	-	-
County	300036	Ramsey County	0.393132%	(7,138)	2,670	2,131	(824)	(10,956)	(59)	-	-
County	300037	Ransom County	0.149371%	(8,784)	(1,081)	(1,286)	(2,553)	(4,734)	870	-	-
County	300038	Renville County	0.104347%	(15,633)	(3,366)	(3,510)	(4,346)	(4,853)	442	-	-
County	300039	Richland County	0.579590%	(29,529)	(1,646)	(2,441)	(7,170)	(19,445)	1,173	-	-
County	300040	Rolette County	0.162074%	(59,286)	(14,516)	(14,738)	(16,082)	(14,259)	309	-	-
County	300041	Sargent County	0.067410%	20,642	5,221	5,129	4,561	3,915	1,816	-	-
County	300042	Sheridan County	0.058769%	(5,109)	(721)	(801)	(1,300)	(2,358)	71	-	-
County	300044	Slope County	0.096087%	6,736	3,093	2,961	2,169	(1,319)	(168)	-	-
County	300045	Stark County	0.470300%	(124,442)	(28,913)	(29,558)	(33,664)	(33,137)	830	-	-
County	300046	Steele County	0.079438%	(11,492)	(2,048)	(2,157)	(2,826)	(4,336)	(125)	-	-
County	300047	Stutsman County	0.627513%	(40,357)	(4,293)	(5,154)	(10,405)	(21,820)	1,315	-	-
County	300048	Towner County	0.124996%	(2,831)	296	124	(902)	(2,985)	636	-	-
County	300049	Traill County	0.271346%	(29,185)	(5,245)	(5,618)	(7,763)	(11,245)	686	-	-

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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)							2027	2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026			
County	300050	Walsh County	0.241862%	(49,514)	(11,180)	(11,512)	(13,601)	(14,115)	894	-	-	-
County	300051	Ward County	1.208499%	(130,678)	(22,091)	(23,749)	(34,548)	(52,492)	2,202	-	-	-
County	300052	Wells County	0.196666%	3,713	2,450	2,180	424	(2,914)	1,573	-	-	-
County	300053	Williams County	1.521078%	(52,256)	101	(1,986)	(16,447)	(41,370)	7,446	-	-	-
School District	400002	Mcclusky Public Schools	0.009778%	(2,944)	(628)	(641)	(724)	(874)	(77)	-	-	-
School District	400003	Lake Region Special Education Unit	0.047372%	(6,023)	(1,300)	(1,365)	(1,753)	(1,906)	301	-	-	-
School District	400004	Lidgerwood Public School	0.032551%	(2,904)	(442)	(487)	(769)	(1,291)	85	-	-	-
School District	400006	Halliday Public School	0.009223%	528	181	168	71	(98)	206	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.029782%	(4,622)	(665)	(706)	(993)	(1,967)	(291)	-	-	-
School District	400008	Underwood School District #8	0.035691%	(608)	302	253	(20)	(1,151)	8	-	-	-
School District	400010	New Town Public School District	0.128464%	(28,207)	(5,627)	(5,803)	(6,720)	(9,480)	(577)	-	-	-
School District	400011	Bottineau Public School	0.124414%	(14,905)	(3,006)	(3,176)	(4,013)	(5,079)	369	-	-	-
School District	400012	Peace Garden Special Services	0.033330%	(2,750)	(460)	(506)	(777)	(1,148)	141	-	-	-
School District	400014	Beulah Public School #27	0.089019%	(10,454)	(1,649)	(1,771)	(2,509)	(4,343)	(182)	-	-	-
School District	400016	St John School District #3	0.072007%	(4,994)	(815)	(914)	(1,495)	(2,199)	429	-	-	-
School District	400017	Ellendale Public School District #40	0.030393%	(8,981)	(1,877)	(1,919)	(2,157)	(2,649)	(379)	-	-	-
School District	400018	Rural Cass Special Education Unit	0.021180%	(3,312)	(664)	(693)	(838)	(1,100)	(17)	-	-	-
School District	400019	Fargo Public Schools	2.042830%	(213,996)	(33,828)	(36,631)	(53,753)	(89,986)	202	-	-	-
School District	400020	Surrey Schools	0.042557%	(10,698)	(2,411)	(2,470)	(2,763)	(2,930)	(124)	-	-	-
School District	400021	Jamestown Public School District #1	0.265065%	(38,565)	(6,525)	(6,889)	(9,271)	(14,779)	(1,101)	-	-	-
School District	400023	Warwick Public School	0.055237%	(1,706)	311	235	(259)	(1,810)	(183)	-	-	-
School District	400024	Souris Valley Special Services	0.039369%	919	563	509	5	(462)	304	-	-	-
School District	400025	Rugby Public School District #5	0.069272%	(2,624)	36	(59)	(619)	(2,030)	48	-	-	-
School District	400026	Billings County School District	0.028508%	(5,307)	(1,163)	(1,203)	(1,447)	(1,486)	(8)	-	-	-
School District	400027	Belcourt School District #7	0.495561%	(39,174)	(5,963)	(6,643)	(10,211)	(17,620)	1,263	-	-	-
School District	400028	West Fargo Public School #6	1.516066%	(174,195)	(28,686)	(30,767)	(43,557)	(70,032)	(1,153)	-	-	-
School District	400029	Minot Public School District #1	1.538681%	(165,072)	(28,486)	(30,597)	(42,468)	(65,337)	1,816	-	-	-
School District	400030	Belfield Public School #13	0.029557%	(5,379)	(901)	(942)	(1,183)	(2,046)	(307)	-	-	-
School District	400031	Minto Public School District #20	0.032036%	(4,099)	(826)	(870)	(1,151)	(1,385)	133	-	-	-
School District	400033	Harvey Public School Dist #38	0.061038%	(6,930)	(1,263)	(1,347)	(1,843)	(2,534)	57	-	-	-
School District	400034	Oakes Public Schools	0.046909%	(8,846)	(2,093)	(2,157)	(2,528)	(2,272)	204	-	-	-
School District	400035	Larimore Public School District #44	0.047596%	(6,220)	(1,219)	(1,284)	(1,678)	(2,080)	41	-	-	-
School District	400036	Hazen Public School District #3	0.057170%	(4,375)	(364)	(442)	(998)	(2,540)	(31)	-	-	-
School District	400038	Park River Area School District	0.054353%	(4,902)	(754)	(827)	(1,283)	(2,119)	81	-	-	-
School District	400039	Hillsboro Public School	0.039195%	(10,637)	(2,285)	(2,339)	(2,693)	(3,055)	(265)	-	-	-
School District	400040	Lisbon Public School	0.074608%	(1,661)	346	244	(393)	(2,036)	178	-	-	-
School District	400042	Northern Cass School District # 97	0.063757%	(1,024)	734	647	25	(2,262)	(168)	-	-	-
School District	400043	Mandaree Public School #36	0.080202%	6,545	3,468	3,358	2,627	(2,629)	(279)	-	-	-
School District	400044	Thompson Public School	0.037821%	(392)	136	84	(234)	(617)	239	-	-	-
School District	400045	Northern Plains Special Ed Unit	0.012710%	(2,954)	(684)	(702)	(742)	(796)	(30)	-	-	-
School District	400046	Bowman County School District #1	0.059104%	(9,423)	(1,826)	(1,907)	(2,373)	(3,256)	(61)	-	-	-
School District	400047	Apple Creek Elementary School	0.003773%	52	57	52	(9)	(77)	29	-	-	-
School District	400048	Burke Central School	0.016385%	(1,579)	(416)	(438)	(564)	(592)	31	-	-	-
School District	400049	Washburn Public School	0.035137%	(5,096)	(1,033)	(1,081)	(1,344)	(1,729)	91	-	-	-
School District	400050	Enderlin Area School District #24	0.042652%	(7,093)	(1,545)	(1,604)	(1,950)	(2,097)	103	-	-	-
School District	400051	Midkota School	0.025499%	942	495	460	246	(395)	136	-	-	-
School District	400052	Velva Public School	0.038239%	(2,999)	(383)	(435)	(749)	(1,504)	72	-	-	-
School District	400053	Sheyenne Valley Special Education Unit	0.062947%	(556)	579	493	(55)	(1,597)	24	-	-	-
School District	400054	Center Stanton Public School	0.016081%	(6,443)	(1,369)	(1,391)	(1,502)	(1,845)	(336)	-	-	-
School District	400055	Burlingame County Special Education Unit	0.006120%	25	61	54	3	(136)	43	-	-	-
School District	400056	New Rockford Sheyenne Public School	0.028428%	(4,120)	(719)	(758)	(1,006)	(1,543)	(94)	-	-	-
School District	400057	James River Multidistrict Special Education Unit	0.046005%	(1,846)	140	77	(340)	(1,628)	(95)	-	-	-
School District	400058	Newburg United Public School	0.020017%	(2,742)	(508)	(535)	(707)	(960)	(32)	-	-	-
School District	400059	Napoleon Public School District #2	0.024479%	(3,109)	(447)	(480)	(714)	(1,244)	(224)	-	-	-
School District	400060	Yellowstone School District # 14	0.022219%	495	436	405	207	(575)	22	-	-	-
School District	400061	Cavalier Public Schools	0.041320%	(2,364)	(414)	(471)	(842)	(981)	344	-	-	-
School District	400062	Richland School District # 44	0.038822%	(1,772)	(121)	(174)	(497)	(1,176)	196	-	-	-
School District	400063	Fort Totten School District # 30	0.037295%	(4,934)	(898)	(949)	(1,211)	(1,837)	(39)	-	-	-
School District	400064	Bismarck Public Schools	2.317061%	(205,636)	(29,616)	(32,795)	(52,377)	(92,835)	1,987	-	-	-
School District	400065	Solen Public School Dist #3	0.053554%	994	752	678	148	(907)	323	-	-	-
School District	400068	Lakota Public School District # 66	0.022344%	(4,852)	(1,053)	(1,084)	(1,288)	(1,405)	(22)	-	-	-
School District	400069	Stanley Community Public School District # 2	0.117124%	(15,119)	(2,160)	(2,321)	(3,579)	(6,314)	(745)	-	-	-
School District	400070	Mandan Public School District #1	0.664968%	(65,690)	(10,107)	(11,019)	(16,834)	(27,480)	(250)	-	-	-
School District	400072	Killdeer Public School #16	0.070699%	(3,029)	111	14	(590)	(2,545)	(19)	-	-	-

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)						2027	2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026		
School District	400073	Glenburn School District	0.027457%	(9,681)	(1,995)	(2,032)	(2,256)	(2,915)	(483)	-	-
School District	400074	New Public School #8	0.057816%	(9,223)	(1,529)	(1,608)	(2,166)	(3,677)	(243)	-	-
School District	400075	Williston Public School #1	0.689999%	(46,957)	(4,149)	(5,096)	(10,774)	(25,489)	(1,449)	-	-
School District	400076	Valley City Public School	0.071740%	(20,558)	(4,468)	(4,567)	(5,165)	(5,833)	(525)	-	-
School District	400077	Dickinson Public Schools	0.579292%	(48,718)	(6,284)	(7,079)	(11,723)	(24,361)	729	-	-
School District	400078	Drayton Public School #19	0.036910%	2,017	1,004	953	640	(619)	39	-	-
School District	400079	Mohall Lansford Sherwood School	0.039372%	(1,330)	8	(46)	(407)	(1,083)	198	-	-
School District	400080	Westhope Public School #17	0.023897%	(2,867)	(470)	(503)	(676)	(1,129)	(89)	-	-
School District	400081	Kindred Public School District #2	0.051187%	1,758	1,027	956	482	(943)	236	-	-
School District	400082	Grafton Public School District #3	0.106349%	(27,341)	(6,212)	(6,358)	(7,154)	(7,202)	(415)	-	-
School District	400083	Wilton Public School District	0.037424%	1,037	640	589	281	(672)	199	-	-
School District	400084	Sheyenne Valley Career And Tech Center	0.014166%	450	249	230	111	(225)	85	-	-
School District	400085	White Shield School Dist #85	0.097526%	(11,236)	(2,237)	(2,371)	(3,134)	(3,821)	327	-	-
School District	400086	Tgu School District #60	0.165996%	(15,070)	(2,630)	(2,857)	(4,257)	(6,025)	699	-	-
School District	400087	Turtle Lake Mercer School District #72	0.038438%	(1,842)	19	(33)	(383)	(1,491)	46	-	-
School District	400088	Lamoure School District #8	0.043097%	(2,306)	54	(6)	(430)	(1,790)	(134)	-	-
School District	400089	Divide County School Dist #1	0.060508%	(7,229)	(1,178)	(1,261)	(1,755)	(2,971)	(64)	-	-
School District	400090	Mott/Regent School Dist #1	0.038246%	(4,997)	(1,160)	(1,213)	(1,541)	(1,473)	390	-	-
School District	400091	United Public School District # 7	0.090214%	(11,027)	(2,131)	(2,255)	(3,004)	(3,759)	122	-	-
School District	400092	Kulm Public School District #7	0.021823%	(6,296)	(1,355)	(1,385)	(1,559)	(1,838)	(159)	-	-
School District	400093	Midway Public School District #128	0.040359%	(6,882)	(1,294)	(1,349)	(1,781)	(2,296)	(162)	-	-
School District	400094	Dunseith School District #1	0.143816%	(15,177)	(2,844)	(3,041)	(4,194)	(5,787)	689	-	-
School District	400095	Carrington School District #49	0.040591%	(5,163)	(868)	(923)	(1,263)	(2,087)	(22)	-	-
School District	400096	Glen Ullin Public School #48	0.019459%	(4,702)	(1,009)	(1,036)	(1,196)	(1,371)	(90)	-	-
School District	400099	Manvel Public School	0.028428%	470	461	422	200	(634)	21	-	-
School District	400100	Maple Valley School District	0.023058%	(3,710)	(759)	(790)	(1,015)	(1,183)	37	-	-
School District	400101	North Border School District # 100	0.052944%	(9,157)	(1,682)	(1,755)	(2,170)	(3,245)	(305)	-	-
School District	400102	Mckenzie Cty Public School #1	0.194126%	(33,050)	(5,505)	(5,772)	(7,576)	(12,892)	(1,305)	-	-
School District	400103	Devils Lake Public School	0.260481%	(30,142)	(5,779)	(6,137)	(8,318)	(10,660)	752	-	-
School District	400104	Mt Pleasant School Dist #4	0.047528%	1,204	734	669	282	(747)	266	-	-
School District	400105	Central Cass Public School District #7	0.118801%	1,116	1,378	1,215	233	(2,365)	655	-	-
School District	400106	Milnor Public School District #2	0.031709%	(5,092)	(1,032)	(1,076)	(1,315)	(1,660)	(9)	-	-
School District	400107	Mapleton Public School	0.006982%	(2,077)	(451)	(461)	(531)	(565)	(69)	-	-
School District	400108	Linton Public School District #36	0.044171%	(4,515)	(809)	(870)	(1,263)	(1,756)	183	-	-
School District	400109	Tioga Public School District #15	0.091035%	2,422	1,540	1,415	592	(1,540)	415	-	-
School District	400114	Zeeland Public Schools	0.010106%	461	179	165	79	(72)	110	-	-
School District	400117	Garrison Public School District #51	0.054616%	(5,184)	(756)	(831)	(1,320)	(2,347)	70	-	-
School District	400118	Kenmare Public School District #28	0.028073%	(11,051)	(2,647)	(2,686)	(2,891)	(2,629)	(198)	-	-
School District	400119	Lewis & Clark Public Schools	0.066632%	6,424	2,212	2,120	1,439	(98)	751	-	-
School District	400120	Sw Special Education Unit	0.007741%	(1,147)	(253)	(264)	(352)	(313)	35	-	-
School District	400121	North Valley Career & Technology Center	0.015073%	(2,191)	(513)	(534)	(655)	(635)	146	-	-
School District	400122	Dakota Prairie Public School	0.056448%	(5,328)	(800)	(878)	(1,383)	(2,265)	(2)	-	-
School District	400123	Beach Public School District #3	0.066996%	(8,059)	(1,602)	(1,694)	(2,320)	(2,674)	231	-	-
School District	400124	Rolette Public School	0.021985%	(4,181)	(831)	(861)	(1,003)	(1,424)	(62)	-	-
School District	400125	Drake Public School District	0.020640%	(2,648)	(426)	(454)	(636)	(1,140)	8	-	-
School District	400137	New Salem Almont School District #49	0.046044%	(4,912)	(804)	(867)	(1,224)	(2,010)	(7)	-	-
School District	400138	Max Public School	0.028345%	(4,212)	(840)	(879)	(1,107)	(1,366)	(20)	-	-
School District	400139	East Central Special Education Unit	0.031483%	(8,831)	(1,976)	(2,019)	(2,233)	(2,455)	(148)	-	-
School District	400140	North Sargent School District #3	0.034556%	(3,625)	(607)	(655)	(949)	(1,468)	54	-	-
School District	400141	Wahpeton Public School District 37	0.116095%	(18,433)	(3,433)	(3,592)	(4,614)	(6,362)	(432)	-	-
School District	400142	Medina Public School District #3	0.025126%	(301)	191	156	(50)	(686)	88	-	-
School District	400143	Pingree-Buchanan School District	0.020210%	(2,528)	(819)	(847)	(1,005)	(246)	389	-	-
School District	400144	West River Student Services	0.015221%	307	121	100	(44)	(82)	212	-	-
School District	400145	Leeds Public School District 6	0.018049%	(1,785)	(105)	(130)	(290)	(1,023)	(237)	-	-
School District	400147	Sawyer Public School	0.016223%	(1,418)	(216)	(239)	(391)	(609)	37	-	-
School District	400148	Wilmac Multidistrict Special Education Unit	0.095102%	1,021	1,435	1,305	533	(2,318)	66	-	-
School District	400149	Great Northwest Education Cooperative	0.013238%	(2,025)	(438)	(456)	(572)	(587)	28	-	-
School District	400150	Anamoose Public School District #14	0.017975%	88	166	141	(1)	(361)	143	-	-
School District	400151	South Prairie School District #70	0.061097%	(3,982)	(571)	(655)	(1,140)	(1,930)	314	-	-
School District	400152	South East Education Cooperative	0.076148%	9,924	3,105	3,001	2,301	603	914	-	-
School District	400153	South Heart Public School District #9	0.045455%	4,490	1,487	1,424	1,062	58	459	-	-
School District	400154	Sargent Central Public School District #6	0.021709%	6,915	1,689	1,659	1,476	1,414	677	-	-
School District	400155	Fairmount Public School	0.009499%	3,073	775	762	682	587	267	-	-
School District	400156	South Central Prairie Special Education Unit	0.012105%	4,468	1,328	1,311	1,209	551	69	-	-

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2027	2028 and Thereafter
				Total Deferred	2022	2023	2024	2025	2026	2027		
School District	400157	Pembina Special Education Cooperative	0.007617%	2,938	851	841	777	383	66	-	-	-
School District	400158	Central Regional Education Association	0.004173%	16,643	5,143	5,082	4,710	1,800	(92)	-	-	-
School District	400159	Oberon Public School #16	0.009809%	4,718	1,232	1,218	1,136	832	300	-	-	-
School District	400160	Elgin/New Leipzig Public School	0.001697%	809	199	197	183	157	73	-	-	-
Political Subdivision	500002	Cass County Water Resource District	0.020055%	(2,808)	(590)	(618)	(797)	(907)	104	-	-	-
Political Subdivision	500003	Walsh County Water Resource District	0.003423%	(964)	(198)	(203)	(236)	(291)	(36)	-	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004037%	547	222	216	180	(111)	40	-	-	-
Political Subdivision	500006	James River Soil Conservation District	0.005638%	(329)	(32)	(40)	(86)	(183)	12	-	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	0.015467%	(1,469)	(222)	(244)	(362)	(703)	62	-	-	-
Political Subdivision	500008	Trail County Water Resource District	0.005531%	(180)	151	7	(60)	(168)	25	-	-	-
Political Subdivision	500009	Grafton Park District	0.014766%	(877)	(218)	(238)	(359)	(193)	131	-	-	-
Political Subdivision	500010	Cass County Soil Conservation District	0.020169%	(1,371)	(165)	(192)	(361)	(694)	41	-	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.011876%	(2,300)	(517)	(533)	(604)	(663)	17	-	-	-
Political Subdivision	500016	Greater Ramsey Water District	0.036571%	(465)	113	63	(240)	(674)	273	-	-	-
Political Subdivision	500017	Carnegie Regional Library	0.006735%	(94)	12	3	(52)	(126)	69	-	-	-
Political Subdivision	500018	Griggs County Public Library	0.004141%	(451)	(58)	(63)	(95)	(226)	(9)	-	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.037120%	(6,337)	(1,393)	(1,444)	(1,687)	(1,871)	58	-	-	-
Political Subdivision	500022	Consolidated Waste Ltd	0.011395%	(2,122)	(359)	(375)	(480)	(782)	(126)	-	-	-
Political Subdivision	500023	Walsh County Housing Authority	0.002763%	(250)	(42)	(46)	(67)	(101)	6	-	-	-
Political Subdivision	500024	Williams County Soil Conservation District	0.009833%	589	235	221	137	(137)	133	-	-	-
Political Subdivision	500025	Bowman City Park Board	0.005786%	(1,917)	(314)	(322)	(373)	(743)	(165)	-	-	-
Political Subdivision	500028	Williston Housing Authority	0.017575%	(4,748)	(893)	(917)	(1,129)	(1,600)	(209)	-	-	-
Political Subdivision	500030	Minot Rural Fire Department	0.013139%	(1,739)	(291)	(309)	(415)	(679)	(45)	-	-	-
Political Subdivision	500031	Central Plains Water District	0.023940%	592	375	342	143	(422)	154	-	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	0.006155%	40	24	17	(36)	(69)	104	-	-	-
Political Subdivision	500038	Jamestown Regional Airport	0.020632%	1,196	437	409	236	(89)	203	-	-	-
Political Subdivision	500040	Fargo Park District	0.371399%	257	3,221	2,711	(68)	(7,799)	2,211	-	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	0.068663%	361	486	392	(105)	(1,043)	631	-	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	0.054983%	(18,446)	(4,085)	(4,160)	(4,789)	(4,996)	(416)	-	-	-
Political Subdivision	500047	Mercer County Soil Conservation District	0.008074%	1,218	462	451	335	(83)	53	-	-	-
Political Subdivision	500049	West Fargo Park District	0.119321%	(3,468)	201	37	(913)	(3,270)	477	-	-	-
Political Subdivision	500053	Stutsman County Housing Authority	0.019869%	1,419	513	486	321	(72)	171	-	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	0.010369%	2,177	613	599	506	254	205	-	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	0.009611%	(692)	(75)	(89)	(167)	(407)	46	-	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	0.004619%	(303)	(38)	(45)	(86)	(154)	20	-	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	0.007151%	(451)	(32)	(43)	(134)	(261)	18	-	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	1,617	443	443	400	281	50	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003427%	(213)	(27)	(32)	(61)	(112)	19	-	-	-
Political Subdivision	500063	Southwest Water Authority	0.223089%	(40,176)	(8,204)	(8,510)	(10,320)	(12,824)	(318)	-	-	-
Political Subdivision	500068	Burleigh County Council On Aging	0.063040%	(4,413)	(524)	(611)	(1,155)	(2,235)	112	-	-	-
Political Subdivision	500072	Waford City Park District	0.091385%	13,706	4,597	4,472	3,589	351	697	-	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.010874%	(268)	20	5	(85)	(273)	65	-	-	-
Political Subdivision	500081	Ramsey County Housing Authority	0.010906%	(5,958)	(1,292)	(1,307)	(1,402)	(1,579)	(378)	-	-	-
Political Subdivision	500082	Grand Forks Public Library	0.071697%	(743)	272	174	(400)	(1,307)	518	-	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	0.003567%	(126)	(61)	(61)	(85)	(161)	17	-	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	0.056732%	1,844	1,461	1,383	960	(1,789)	(171)	-	-	-
Political Subdivision	500091	Ramsey County Water Resource District	0.000000%	(1,528)	(354)	(354)	(353)	(361)	(106)	-	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.023767%	(5,052)	(1,167)	(1,200)	(1,394)	(1,380)	89	-	-	-
Political Subdivision	500108	North Dakota Firefighters Association	0.017045%	951	445	422	219	(256)	121	-	-	-
Political Subdivision	500109	James River Valley Library System	0.036996%	568	498	447	122	(680)	181	-	-	-
Political Subdivision	500110	Grand Forks Park District	0.171064%	(9,079)	(679)	(914)	(2,377)	(5,703)	594	-	-	-
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	(1,405)	(385)	(385)	(386)	(248)	(1)	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	-
School District	500113	Lometree Special Education Unit	0.001561%	(2,774)	(719)	(719)	(731)	(566)	(39)	-	-	-
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	(1,125)	(306)	(306)	(306)	(201)	(6)	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.008503%	3,573	969	958	886	573	187	-	-	-
Political Subdivision	500116	Western Area Water Supply Authority	0.052781%	(17,880)	(4,247)	(4,319)	(4,804)	(4,368)	(142)	-	-	-
Political Subdivision	500118	Crosby Park District	0.004494%	(632)	(146)	(152)	(313)	(118)	97	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.013865%	(286)	(18)	(37)	(123)	(211)	103	-	-	-
Political Subdivision	500121	Devils Lake Park Board	0.032629%	(4,141)	(731)	(776)	(1,047)	(1,537)	(50)	-	-	-
Political Subdivision	500122	North Central Soil Conservation District	0.003647%	(2,044)	(454)	(459)	(513)	(529)	(89)	-	-	-
Political Subdivision	500125	Walhpton Park Board	0.038118%	(9,992)	(2,273)	(2,326)	(2,345)	(2,740)	(308)	-	-	-
Political Subdivision	500126	City Of Bottineau Park Board	0.010985%	2,628	951	936	843	(143)	41	-	-	-
Political Subdivision	500128	Logan County Soil Conservation District	0.006796%	2,229	577	568	511	400	173	-	-	-
Political Subdivision	500129	Park District - City of New Rockford	0.004469%	1,448	368	362	324	271	123	-	-	-
Political Subdivision	500130	Trail County Job Development Authority	0.009397%	4,001	995	983	903	760	360	-	-	-
Political Subdivision	500131	Minot Park District	0.099569%	32,578	9,323	9,186	8,348	4,548	1,173	-	-	-
Political Subdivision	500132	Valley City Park District	0.030850%	8,834	2,453	2,410	2,150	1,359	462	-	-	-
Political Subdivision	500059	Trail Rural Water District	0.000000%	(3,619)	(810)	(810)	(814)	(958)	(227)	-	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	(2,048)	(437)	(436)	(435)	(595)	(145)	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	(180)	4	4	(145)	(47)	23	-	-	-
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	379	89	89	89	89	23	-	-	-
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	2,424	1,015	1,015	394	-	-	-	-	-
Total				100.000003%	\$ (8,756,444)	\$ (1,353,750)	\$ (1,490,943)	\$ (2,335,873)	\$ (3,820,703)	\$ 244,825	\$ -	\$ -

*Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022. 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	2018	2019	2020	2021	2017	2018	2019	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		7.3881	7.2973	7.2213	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter	
State of ND	010100	Governor's Office	\$ 15	\$ (154)	\$ 227	\$ 895	\$ (486)	\$ -	\$ (9,078)	\$ 4,809	\$ (1,036)	\$ 1,966	\$ (112)	\$ (312)	\$ (312)	\$ 583	\$ 242	\$ -	\$ -	\$ -	
State of ND	010800	Secretary Of State	(506)	(420)	(641)	(836)	(40)	-	(6,675)	1,141	(6,606)	154	(7,796)	(2,266)	(2,266)	(2,228)	(1,057)	21	-	-	
State	011000	Office Of Management & Budget	(294)	(2,963)	3,476	(1,488)	(563)	-	(19,455)	(6,486)	11,574	17,244	8,066	1,404	1,404	1,430	2,978	850	-	-	
State	011200	Information Technology Dept	(1,418)	(28,319)	25,577	(9,000)	(6,455)	-	(28,288)	(75,274)	293,834	21,975	141,513	38,510	38,510	38,510	26,513	(648)	-	-	
State	011700	State Auditor's Office	1,151	596	1,199	467	3,031	-	(14,169)	(18,972)	(18,859)	(5,554)	(30,081)	(7,896)	(7,896)	(7,993)	(5,607)	(689)	-	-	
State	011800	Central Services	(383)	(196)	239	(509)	(1,162)	-	(6,163)	(3,530)	(1,192)	9,176	482	(168)	(168)	(135)	598	355	-	-	
State of ND	012000	State Treasurer's Office	(514)	(210)	(87)	(219)	408	-	(3,609)	2,669	857	(4,965)	(3,668)	(982)	(982)	(936)	(587)	(181)	-	-	
State	012500	Attorney General's Office	7,339	(9,382)	465	(17,022)	9,113	-	27,817	(33,371)	(1,933)	36,828	16,497	4,276	4,276	3,671	2,685	1,589	-	-	
State of ND	012700	Tax Department	305	(2,005)	856	3,221	1,054	-	(13,135)	(35,197)	(36,860)	(5,048)	(51,784)	(13,498)	(13,498)	(13,521)	(9,994)	(1,273)	-	-	
State of ND	013000	Facility Management	252	74	1,440	(145)	(309)	-	(8,477)	(21,044)	(2,936)	3,485	(14,586)	(3,779)	(3,779)	(3,799)	(2,811)	(418)	-	-	
State of ND	014000	Office Of Administrative Hearings	(97)	(142)	(136)	(154)	713	-	(284)	(1,252)	672	(4,914)	(4,112)	(964)	(964)	(907)	(947)	(280)	-	-	
State	016000	Legislative Council	(751)	(2,017)	(192)	(1,019)	(2,822)	-	1,244	(10,666)	8,140	20,800	12,250	2,941	2,941	3,006	2,679	683	-	-	
State	018000	ND Supreme Court	11,996	(3,586)	1,938	4,754	(25,898)	-	(29,186)	(25,787)	19,293	(32,974)	(7,683)	(8,679)	(7,692)	(8,679)	(7,692)	(1,237)	-	-	
State of ND	018800	Commission On Legal Counsel For Indigents	(1,349)	322	1,639	370	1,396	-	(10,283)	(11,866)	3,360	(7,177)	(13,194)	(3,395)	(3,395)	(3,280)	(2,483)	(641)	-	-	
State	019000	Retirement & Investment Office	(312)	(682)	(228)	1,578	1,837	-	(2,582)	(2,107)	(13,317)	6,817	(3,506)	(1,257)	(1,257)	(1,233)	(174)	415	-	-	
State	019200	ND Public Employees Retirement System	(1,838)	(495)	2,515	(1,071)	(1,209)	-	(17,663)	(13,152)	14,632	11,016	1,700	41	41	195	1,197	226	-	-	
State of ND	019500	ND Ethics Commission	-	-	-	708	1,539	-	-	-	-	-	1,707	415	415	415	373	89	-	-	
State of ND	020100	Public Instruction	2,362	(1,562)	1,316	8,508	2,191	-	1,404	(44,429)	(40,627)	45,656	(6,442)	(2,328)	(2,328)	(2,526)	(639)	1,379	-	-	
State	020200	Education Standards & Practice	497	(122)	(115)	(209)	(337)	-	(857)	4,905	46	2,240	3,959	926	926	887	963	257	-	-	
State	021500	ND University System Office	(792)	(710)	257	(623)	209	-	8,578	(1,982)	6,063	(1,429)	4,815	1,465	1,465	1,529	478	(122)	-	-	
State of ND	022300	ND Youth Correctional Center	2,107	(1,917)	74	1,445	2,983	-	20,512	(1,252)	(29,363)	(26,998)	(29,123)	(6,803)	(6,803)	(6,976)	(7,149)	(1,392)	-	-	
State of ND	022400	Juvenile Services - DOCR	(162)	(804)	(1,152)	(393)	437	-	(748)	2,446	(1,165)	(1,626)	(1,966)	(556)	(556)	(542)	(284)	-	-	-	
State	022600	Land Department	(73)	(932)	4,836	(2,640)	1,041	-	(20,787)	(19,303)	10,770	9,818	(4,234)	(1,501)	(1,501)	(1,494)	94	168	-	-	
State	022700	Bismarck State College	2,512	(3,751)	(3,580)	(1,203)	132	-	5,544	10,336	1,720	(21,816)	(11,690)	(2,478)	(2,478)	(2,686)	(3,028)	(1,020)	-	-	
State	022800	Lake Region State College	954	1,073	(933)	782	2,056	-	(6,924)	17,433	(8,785)	(13,651)	(7,267)	(1,992)	(1,992)	(2,070)	(1,063)	(150)	-	-	
State	022900	Williston State College	454	(698)	1,150	2,518	(38)	-	10,276	(12,197)	(19,918)	(5,789)	(17,949)	(4,336)	(4,336)	(4,370)	(4,243)	(664)	-	-	
State	023000	University Of North Dakota	17,407	(4,621)	12,912	23,307	(2,072)	-	(91,378)	(116,883)	(114,581)	23,513	(140,100)	(37,305)	(37,305)	(38,746)	(24,707)	(1,974)	-	-	
State	023500	North Dakota State University	9,628	(9,277)	5,108	2,555	6,921	-	(63,114)	(119,291)	(21,816)	(75,037)	(164,050)	(40,692)	(40,692)	(41,488)	(33,833)	(7,345)	-	-	
State	023800	ND St College Of Science	3,411	(1,485)	(2,504)	(931)	659	-	(16,325)	(1,803)	(15,190)	(15,639)	(32,032)	(8,255)	(8,255)	(8,540)	(6,002)	(980)	-	-	
State	023900	Dickinson State University	1,051	(721)	267	2,119	254	-	8,320	(372)	(25,178)	(13,833)	(22,198)	(5,475)	(5,475)	(5,560)	(4,919)	(769)	-	-	
State	024000	Mayville State University	1,036	(353)	(2,411)	4,762	2,391	-	1,489	(335)	(6,995)	(23,712)	(19,499)	(4,502)	(4,502)	(4,586)	(4,617)	(1,292)	-	-	
State	024100	Minot State University	4,695	119	829	285	(517)	-	(16,943)	(4,637)	(650)	(2,882)	(11,300)	(2,904)	(2,904)	(3,289)	(1,890)	(313)	-	-	
State	024200	Valley City State University	1,322	(516)	98	(421)	295	-	(815)	(3,215)	7,602	(4,912)	(1,104)	(35)	(35)	(145)	(534)	(355)	-	-	
State of ND	025000	ND State Library	223	(778)	504	780	1,413	-	6,035	(7,283)	(3,296)	(5,695)	(6,612)	(1,442)	(1,442)	(1,459)	(1,821)	(448)	-	-	
State of ND	025200	SCHOOL FOR THE DEAF	(40)	168	28	(371)	(807)	-	(2,836)	(2,985)	3,724	3,269	1,215	278	278	278	338	43	-	-	
State of ND	025300	School For The Blind	146	77	1,273	742	165	-	(2,589)	(6,584)	54	9,968	4,539	994	994	980	1,164	407	-	-	
State	026100	ND Board Of Nursing	(165)	(634)	119	(281)	(497)	-	2,636	(3,888)	1,806	4,387	2,789	734	734	745	471	105	-	-	
State of ND	027000	Career & Technical Education	(189)	(676)	(421)	1,847	(1,758)	-	(1,184)	(1,208)	9,320	5,374	8,299	2,151	2,151	2,170	1,668	159	-	-	
State of ND	030100	ND Department Of Health	1,332	(11,576)	10,692	130	(6,575)	-	(30,622)	(63,134)	(523,171)	63,743	(340,807)	(94,649)	(94,649)	(94,757)	(58,372)	1,620	-	-	
State of ND	030300	Mental Health	-	-	-	300	(3,207)	-	-	-	543,720	37,659	379,401	102,786	102,786	102,786	69,096	1,947	-	-	
State of ND	031000	Life Skills and Transition Center	7,219	254	1,011	368	3,576	-	(43,357)	(39,840)	(33,132)	(41,985)	(92,166)	(23,354)	(23,354)	(23,951)	(18,148)	(3,599)	-	-	
State of ND	031200	North Dakota State Hospital	8,924	(25,001)	18,293	(7,926)	15,855	-	11,348	(81,424)	(97,598)	(40,591)	(128,430)	(32,749)	(32,749)	(33,489)	(26,110)	(3,333)	-	-	
State	031300	ND Veterans Home	(1,371)	(478)	1,925	1,719	2,184	-	(19,427)	(15,660)	(12,427)	(17,247)	(36,601)	(9,554)	(9,554)	(9,437)	(6,787)	(1,269)	-	-	
State of ND	031600	Indian Affairs Commission	295	(151)	576	(134)	1,612	-	3,769	(3,275)	3,821	(10,243)	(4,469)	(814)	(814)	(839)	(1,435)	(567)	-	-	
State of ND	032100	Veterans Affairs Department	503	(118)	(90)	321	(241)	-	(1,472)	1,868	(2,776)	2,883	1,043	160	160	119	401	203	-	-	
State of ND	032500	Department Of Human Services	14,150	(95,213)	71,880	(29,284)	(7,266)	-	(8,311)	(39,482)	149,847	97,706	127,999	30,619	30,619	29,449	32,111	6,101	-	-	
State of ND	036000	Protection & Advocacy Project	(1,245)	(283)	(880)	(71)	651	-	(14,743)	3,958	(1,939)	(3,335)	(8,866)	(2,664)	(2,664)	(2,557)	(923)	(58)	-	-	
State	038000	Job Service North Dakota	(4,331)	(6,100)	(190)	(1,529)	(2,567)	-	(15,146)	(28,497)	(1,441)	30,916	(6,690)	(2,646)	(2,646)	(2,289)	168	723	-	-	
State	040100	Insurance Department	(180)	(4,038)	2,831	1,440	(503)	-	16,473	(28,967)	(21,492)	9,360	(15,488)	(3,817)	(3,817)	(3,805)	(3,748)	(601)	-	-	
State of ND	040500	Industrial Commission	273	1,703	3,183	(2,089)	570	-	(30,056)	(30,533)	25,310	2,701	(11,059)	(2,908)	(2,908)	(2,931)	(1,657)	(355)	-	-	
State of ND	040600	ND Department Of Labor	(1,038)	(1,646)	(2,566)	209	820	-	(4,112)	6,790	(12,587)	(7,994)	(14,287)	(3,889)	(3,889)	(3,807)	(2,427)	(275)	-	-	
State of ND	040800	Public Service Commission	(2,651)	(4,500)	3,185	(1,979)	(125)	-	5,164	(37,308)	16,951	(3,828)	(14,039)	(3,089)	(3,089)	(2,868)	(3,722)	(1,271)	-	-	
State of ND	041200	Aeronautics Commission	(93)	413	(677)	386	(229)	-	(3,882)	6,858	(5,060)	1,869	327	(150)	(150)	(139)	482	284	-	-	
State of ND	041300	Department Of Financial Institutions	125	(1,697)	2,880	395	208	-	(12,009)	(9,831)	(9,024)	671	(15,078)	(4,185)	(4,185)	(4,196)	(2,351)	(161)	-	-	
State of ND	041400	ND Securities Department	(742)	(511)	349	(239)	476	-	(550)	(3,412)	4,924										

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		2017	2018	2019	2020	2021	2017	2018	2019	2020	2021	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	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter	
State of ND	051800	James River Correctional Ctr	(2,854)	(1,263)	(1,725)	2,128	575	-	(16,614)	2,560	(14,004)	14,618	(3,860)	(1,955)	(1,955)	(1,721)	890	881	-	-	
State of ND	051900	State Penitentiary	(1,717)	2,447	2,903	5,831	(5,132)	-	(42,895)	(22,995)	13,823	(10,328)	(30,426)	(7,995)	(7,995)	(7,856)	(5,087)	(1,493)	-	-	
State	052000	Rough Rider Industries	526	(203)	(140)	(487)	(1,100)	-	(2,349)	(1,264)	6,710	8,363	8,110	1,999	1,999	1,957	1,793	362	-	-	
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	1,072	104	290	-	5,401	(34,141)	36,552	(8,359)	(2,325)	229	229	484	(1,797)	(1,470)	-	-	
State of ND	054000	Adjutant General ND National Guard	(5,482)	(3,877)	246	(2,261)	(4,159)	-	(52,203)	(36,464)	(17,041)	36,186	(34,772)	(10,814)	(10,814)	(10,360)	(3,478)	694	-	-	
State of ND	060100	Department Of Commerce	(1,438)	8,269	(1,267)	(6,767)	9,693	-	(81,205)	12,825	1,126	(18,095)	(37,125)	(11,173)	(11,173)	(11,051)	(3,607)	(1,211)	-	-	
State of ND	060200	Dept Of Agriculture	(297)	(737)	(2,658)	(533)	1,549	-	(17,308)	12,422	9,315	(11,565)	(4,994)	(1,497)	(1,497)	(1,474)	(260)	(266)	-	-	
State of ND	060700	Milk Marketing Board	(46)	(67)	671	(47)	257	-	(163)	(5,315)	394	(3,892)	(5,557)	(1,306)	(1,306)	(1,304)	(1,293)	(348)	-	-	
State of ND	060800	ND Oilseed Council	(7)	(10)	(7)	(12)	(21)	-	184	21	17	159	199	52	52	53	34	8	-	-	
State	061100	ND Soybean Council	(96)	893	(50)	321	(176)	-	(7,314)	4,705	(5,960)	1,608	(2,693)	(976)	(976)	(968)	5	222	-	-	
State of ND	061400	ND Corn Utilization Council	(42)	(71)	546	(51)	(98)	-	334	(5,976)	929	962	(1,798)	(404)	(404)	(398)	(475)	(117)	-	-	
State of ND	061600	State Seed Department	213	(284)	279	(534)	(580)	-	7,396	(6,080)	2,612	5,088	4,887	1,420	1,420	1,401	573	73	-	-	
State	062400	Beef Commission	(39)	(59)	(42)	(246)	457	-	70	62	70	457	(2,178)	(3,211)	(3,211)	(3,200)	(321)	(977)	-	-	
State of ND	062500	ND Wheat Commission	(98)	(146)	(102)	(161)	(297)	-	(146)	(500)	717	2,040	1,256	300	291	291	297	300	-	-	
State of ND	062600	ND Barley Council	(29)	(42)	(30)	(53)	(95)	-	(103)	63	1,071	426	871	223	223	226	178	21	-	-	
State	066500	State Fair Association	(63)	14	(303)	1,084	(188)	-	(3,503)	3,068	(12,448)	(622)	(7,978)	(2,268)	(2,268)	(2,259)	(1,222)	39	-	-	
State of ND	067000	Racing Commission	(29)	(44)	12	(46)	(84)	-	(106)	(541)	11	609	18	(5)	(5)	(2)	18	12	-	-	
State of ND	070100	Historical Society	(2,279)	(700)	1,571	1,883	(2,167)	-	(15,724)	(25,399)	2,594	20,114	(4,634)	(1,680)	(1,680)	(1,495)	(63)	284	-	-	
State of ND	070900	ND Council On The Arts	(72)	(28)	(77)	(107)	(327)	-	(1,933)	(57)	965	2,767	1,550	314	314	322	461	139	-	-	
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	(3,100)	(1,443)	(3,267)	-	(3,995)	(248)	(1,490)	47,420	28,269	6,165	6,165	6,301	7,245	2,393	-	-	
State of ND	075000	Parks & Recreation Department	(234)	(1,018)	(710)	(152)	4,241	-	(10,712)	(352)	(23,809)	9,066	(10,680)	(3,516)	(3,516)	(3,494)	(873)	719	-	-	
State of ND	077000	Water Commission	2,722	(1,941)	2,243	1,192	(1,810)	-	3,367	(31,524)	(9,866)	11,223	(13,555)	(3,251)	(3,251)	(3,473)	(3,217)	(963)	-	-	
State	080100	Department Of Transportation	14,014	(15,813)	18,671	(10,491)	(12,591)	-	(78,946)	(302,493)	(90,379)	84,231	(211,246)	(54,725)	(54,725)	(55,887)	(41,253)	(4,656)	-	-	
State	090000	ND State Board Of Accountancy	(62)	(93)	636	(35)	(68)	-	(14)	(12,533)	31	793	(6,439)	(1,534)	(1,534)	(1,512)	(328)	(328)	-	-	
State	090100	Board Of Medical Examiners	711	(112)	(81)	(184)	898	-	2,624	9	668	(4,246)	(1,079)	(116)	(116)	(173)	(484)	(190)	-	-	
State	090200	Board Of Pharmacy	(51)	(80)	(58)	(91)	(428)	-	919	320	288	1,436	363	363	368	276	66	-	-	-	
State	090600	Real Estate Commission	376	618	(213)	(72)	(140)	-	(728)	5,830	863	630	4,263	1,046	1,046	1,014	956	201	-	-	
State	090900	Electrical Board	(267)	(1,984)	(382)	(165)	(31)	-	(3,099)	5,023	7,273	(674)	4,350	1,035	1,035	1,056	1,124	100	-	-	
State	095501	ND System Information Technology Services	(669)	1,495	(648)	(149)	(1,434)	-	(19,285)	3,351	6,269	10,464	4,609	632	632	691	2,059	595	-	-	
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	714	(48)	(194)	-	921	224	338	2,882	3,312	807	807	809	708	181	-	-	
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	(297)	286	220	-	1,503	(563)	(2,175)	2,469	928	175	175	225	226	127	-	-	
District Health Unit	100004	Central Valley Health Unit	(1,733)	1,395	907	907	(426)	-	(5,805)	(151)	(8,254)	2,420	(5,800)	(1,792)	(1,792)	(1,645)	(682)	111	-	-	
District Health Unit	100005	Dickey County Health District	(43)	(64)	4	(269)	(103)	-	113	(1,754)	3,262	2,264	2,670	697	697	702	509	65	-	-	
District Health Unit	100006	Emmons County Public Health	(12)	(323)	(149)	(4)	(221)	(293)	-	189	(1)	665	3,501	2,738	643	645	645	625	180	-	-
District Health Unit	100007	Rolette County Public Health	(246)	(107)	72	(686)	454	-	680	571	1,965	(502)	1,340	352	352	370	249	17	-	-	
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	(26)	(196)	463	-	504	508	3,226	(9,385)	(4,838)	(1,039)	(1,039)	(1,023)	(1,248)	(489)	-	-	
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	(41)	74	(109)	-	306	195	322	758	973	243	243	245	196	46	-	-	
District Health Unit	100010	First District Health Unit	(939)	(2,950)	(746)	567	(514)	-	(71)	396	(17,394)	1,148	(12,232)	(3,447)	(3,447)	(3,370)	(1,988)	20	-	-	
District Health Unit	100011	Lake Region District Health Unit	(32)	(241)	(239)	(329)	(304)	-	3,053	7,710	2,797	454	3,835	1,050	1,050	1,050	632	53	-	-	
District Health Unit	100012	Garrison Diversion Conservancy District	(688)	707	851	(886)	(508)	-	(5,927)	12,649	4,924	4,147	10,870	2,463	2,463	2,519	2,804	621	-	-	
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	353	(61)	100	-	8,472	(1,599)	(167)	1,208	3,484	1,027	1,027	1,041	351	38	-	-	
District Health Unit	100014	Kidder County District Health Unit	114	(18)	(17)	(31)	(43)	-	1,239	63	511	32	983	272	272	266	141	32	-	-	
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	(78)	197	(276)	-	3,035	(2,116)	(3,736)	4,081	599	108	108	127	107	149	-	-	
District Health Unit	100017	City-County Health District	610	(410)	(353)	492	639	-	6,913	(490)	794	(2,558)	1,915	723	723	669	(67)	(133)	-	-	
District Health Unit	100018	Sargent County District Health Unit	(65)	(327)	(46)	(54)	153	-	2,292	436	270	(1,646)	26	70	70	77	(120)	(71)	-	-	
District Health Unit	100019	Trail District Health Unit	(41)	(60)	(45)	(68)	(126)	-	214	114	91	969	797	188	189	194	178	48	-	-	
District Health Unit	100021	Cavaller County Health Dist	(26)	(40)	(29)	851	(72)	-	182	100	(868)	309	282	67	69	71	62	13	-	-	
District Health Unit	100022	Walsh County Health District	695	(387)	(79)	(131)	(1,203)	-	3,700	(536)	408	7,699	6,811	1,738	1,738	1,681	1,308	346	-	-	
District Health Unit	100023	Custer Health Unit	(288)	(258)	(302)	13	603	-	(612)	(844)	(948)	(5,143)	(1,339)	(1,339)	(1,315)	(1,163)	(288)	-	-	-	
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	(33)	413	(217)	-	(29)	665	(3,365)	2,217	(1,360)	(653)	(653)	(300)	115	131	-	-	
City	200002	City Of Merville	221	(154)	40	297	(53)	-	(78)	(572)	(2,620)	640	(1,368)	(376)	(376)	(395)	(239)	18	-	-	
City	200003	City Of Drayton	69	(485)	297	(125)	786	-	(599)	(3,023)	(5,388)	(5,259)	(9,249)	(2,337)	(2,337)	(2,340)	(1,895)	(340)	-	-	
City	200004	City Of Fessenden	(10)	(15)	(11)	737	-	-	111	68	(2,970)	-	(1,371)	(375)	(375)	(245)	1	-	-	-	
City	200005	City Of Westhope	(26)	(240)	114	(60)	239	-	192	(610)	(104)	(3,016)	(2,674)	(633)	(631)	(628)	(612)	(170)	-	-	
City	200006	City Of Befield	(206)	768	(116)	1,537	567	-	(9,458)	(2,637)	(4,578)	(5,504)	(11,572)	(3,070)	(3,070)	(3,052)	(2,017)	(363)	-	-	
City	200007	City Of Beulah	-	-	(455)	(1,222)	(317)	-	-	2,570	41,006	3,480	29,504	7,931	7,931	7,931	5,469	242	-	-	
City	200008	City Of Rolla	634	(925)	-	855	630	1,243	-	7,787	(7,207)	672	(9,033)	(5,884)	(1,094)	(1,094)	(1,516)	(632)	-	-	
City	200009	City Of New Town	1,307	(209)	(634)	(716)	1,702	-	8,817	7,531	(9,602)	(2,658)	1,432	447	447	338	40	160	-	-	
City	200010																				

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										Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
		2017	2018	2019	2020	2021	2017	2018	2019	2020	2021										
		7.3881	7.2973	7.2213	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter	
City	200019	City Of Linton	(54)	(197)	(231)	606	(116)	-	(2,285)	950	(3,538)	883	(1,994)	(621)	(621)	(619)	(194)	61	-	-	
City	200020	City Of Finley	(237)	(30)	(22)	(32)	31	-	(1,122)	129	136	(24)	(461)	(156)	(156)	(137)	(16)	4	-	-	
City	200021	City Of Wilton	101	(182)	102	(1,355)	177	-	22	29	(785)	(2,441)	(3,183)	(796)	(796)	(807)	(660)	(124)	-	-	
City	200022	City Of Ray	(46)	286	(40)	(35)	(118)	-	(2,902)	234	199	1,072	(207)	(128)	(128)	(126)	116	59	-	-	
City	200025	City Of Medora	278	(220)	302	84	(140)	-	(1,672)	883	(3,085)	512	(1,712)	(518)	(518)	(544)	(191)	59	-	-	
City	200026	City Of Velva	261	258	1,098	(83)	(124)	-	(6,665)	6,645	1,098	811	2,930	539	539	520	1,056	276	-	-	
City	200027	City Of Mandan	(1,124)	(779)	(1,176)	(736)	(2,388)	-	844	52,021	1,194	15,833	40,591	9,516	9,516	9,608	9,633	2,318	-	-	
City	200028	City Of Thompson	(156)	163	(198)	92	(119)	-	(88)	207	284	878	848	200	200	212	190	46	-	-	
City	200029	City Of Williston	9,291	(5,357)	(6,854)	(6,712)	(22,145)	-	100,719	92,752	80,987	90,303	199,583	52,229	52,229	51,456	37,188	6,481	-	-	
City	200030	City Of Bowman	19	(1,015)	(228)	1,938	(617)	-	1,961	2,558	(11,540)	6,738	553	(88)	(90)	(91)	407	415	-	-	
City	200031	City Of Toga	1,023	169	(1,573)	533	1,055	-	2,787	11,293	(3,081)	(7,529)	453	216	216	135	(48)	(66)	-	-	
City	200033	City Of Rhame	(132)	(20)	(12)	(26)	(19)	-	922	(800)	137	40	(24)	18	30	(63)	(27)	-	-	-	
City	200035	City Of Fargo	(11,467)	(16,406)	(10,379)	(40,334)	30,486	-	162,813	78,951	33,021	25,318	143,080	37,244	37,244	38,193	25,150	5,249	-	-	
City	200036	City Of Jamestown	(872)	1,341	752	611	706	-	(20,118)	2,411	(7,127)	2,099	(8,851)	(2,877)	(2,805)	(549)	257	-	-	-	
City	200037	City Of Beach	(33)	754	(800)	153	(175)	-	(5,561)	9,119	(263)	1,562	3,732	732	732	731	1,205	332	-	-	
City	200038	City Of Glenburn	(13)	(20)	(73)	36	(41)	-	45	48	51	240	212	51	52	53	51	5	-	-	
City	200040	City Of Kulm	607	(25)	(18)	(29)	(52)	-	57	(44)	253	303	526	164	164	115	67	16	-	-	
City	200041	City Of Harwood	(268)	(56)	(156)	256	(585)	-	(358)	146	396	995	474	98	98	118	138	22	-	-	
City	200043	City Of Dickinson	-	-	(34,389)	(2,953)	231	-	-	375,944	78,137	2,540	250,479	61,128	61,128	61,128	56,470	10,625	-	-	
City	200045	City Of Mapleton	(220)	560	(266)	98	288	-	(3,608)	2,715	642	(2,482)	(1,316)	(392)	(392)	(372)	(112)	(48)	-	-	
City	200046	City Of Wahpeton	1,801	(3,468)	3,897	(724)	(1,497)	-	15,771	(7,891)	5,801	11,523	15,218	4,168	4,168	4,017	2,422	443	-	-	
City	200047	City Of Bottineau	-	(839)	(58)	148	(475)	-	31,620	1,669	(468)	4,896	18,232	5,218	5,218	5,218	2,277	301	-	-	
City	200049	City Of Elgin	(11)	(22)	(22)	(58)	96	-	24	272	191	(2,495)	(1,720)	(395)	(395)	(398)	(403)	(129)	-	-	
City	200050	City Of Rugby	1,255	(625)	375	809	625	-	4,369	(2,980)	(3,927)	(6,159)	(5,929)	(1,274)	(1,274)	(1,379)	(1,610)	(392)	-	-	
City	200051	City Of New Salem	(181)	(42)	(100)	63	261	-	(16)	1,839	(2,913)	(908)	(1,438)	(417)	(417)	(406)	(213)	15	-	-	
City	200052	City Of Walhalla	(136)	(250)	991	655	(114)	-	2,562	(4,165)	(4,764)	807	(2,949)	(737)	(737)	(729)	(690)	(56)	-	-	
City	200053	City Of Gwinner	55	(36)	(76)	(57)	(105)	-	(612)	694	146	593	541	112	112	111	162	44	-	-	
City	200054	City Of Kenmare	(399)	84	817	(330)	485	-	(6,918)	483	4,623	(1,266)	(316)	(198)	(198)	(165)	251	(6)	-	-	
City	200055	City Of Watford City	(2,387)	2,764	1,061	18,278	566	-	837	12,676	(68,445)	86,408	47,040	9,606	9,606	9,803	12,693	5,332	-	-	
City	200057	City Of Cooperstown	(42)	(57)	(41)	218	360	-	85	(10)	(1,995)	(1,524)	(2,121)	(544)	(544)	(538)	(429)	(66)	-	-	
City	200058	City Of New England	(24)	(31)	(32)	(33)	(78)	-	(316)	(166)	177	520	172	30	30	30	64	18	-	-	
City	200059	City Of Carrington	1,173	136	1,623	166	(53)	-	642	(12,621)	3,152	7,845	2,765	800	800	701	359	105	-	-	
City	200060	City Of Mott	(222)	(33)	(31)	(61)	(86)	-	(458)	611	88	874	701	137	137	155	209	63	-	-	
City	200061	City Of Larimore	299	256	(522)	(75)	38	-	(303)	4,805	(404)	(1,186)	1,340	325	325	304	317	69	-	-	
City	200062	City Of Sherwood	22	(12)	(48)	25	173	-	290	218	(55)	(2,493)	(1,671)	(378)	(378)	(380)	(407)	(128)	-	-	
City	200063	City Of Lamoure	(47)	395	245	801	(66)	-	(2,870)	(2,115)	(3,431)	477	(3,596)	(991)	(991)	(990)	(588)	(36)	-	-	
City	200064	City Of Michigan	(12)	(8)	(1)	(150)	(32)	-	50	14	695	(380)	42	24	26	26	(12)	(22)	-	-	
City	200065	City Of Park River	(143)	(139)	(125)	(203)	115	-	23	(1,001)	878	(2,744)	(2,454)	(568)	(568)	(559)	(576)	(183)	-	-	
City	200067	City Of Hatton	258	(45)	(97)	44	417	-	1,105	73	48	(2,572)	(1,140)	(214)	(214)	(236)	(353)	(123)	-	-	
City	200069	City Of Northwood	76	440	707	26	(244)	-	(2,328)	(2,101)	1,856	2,024	1,019	227	227	223	285	57	-	-	
City	200070	City Of Powers Lake	(382)	(81)	133	286	(76)	-	(867)	(2,077)	(316)	639	(1,250)	(350)	(350)	(316)	(206)	(28)	-	-	
City	200072	City Of Towner	492	(281)	137	(34)	233	-	2,340	322	(387)	(1,541)	23	91	91	47	(144)	(62)	-	-	
City	200073	City Of Pembina	1	27	(19)	(28)	(56)	-	(750)	(153)	(105)	725	(1,671)	(378)	(378)	(380)	(407)	(128)	-	-	
City	200075	City Of Underwood	(23)	56	64	(122)	422	-	(366)	543	47	(2,368)	(1,423)	(341)	(341)	(340)	(309)	(92)	-	-	
City	200076	City Of New Leipzig	(8)	(10)	(65)	(22)	105	-	137	786	(219)	(2,351)	(1,500)	(351)	(351)	(351)	(342)	(105)	-	-	
City	200077	City Of Stanley	1,809	(601)	(267)	(26)	(236)	-	9,569	234	(3,079)	(479)	2,033	784	784	633	(128)	(40)	-	-	
City	200080	City Of Crosby	54	188	299	110	(112)	-	(1,246)	(2,364)	791	2,341	725	156	156	154	198	61	-	-	
City	200083	City Of Grafton	136	(361)	276	(9)	1,139	-	4,100	(2,420)	604	(138)	1,681	527	527	519	117	(9)	-	-	
City	200084	City Of Emerald	(16)	(245)	124	(161)	77	-	159	192	1,681	(1,125)	272	101	101	101	19	(50)	-	-	
City	200085	City Of Lincoln	(333)	548	(629)	(367)	160	-	(3,823)	10,255	2,037	(34)	5,220	1,159	1,159	1,186	1,415	301	-	-	
City	200086	City Of Minot	(18)	41	(24)	(30)	(118)	-	(1,133)	814	(20)	1,065	699	127	127	125	241	79	-	-	
City	200087	City Of Ashley	(62)	(48)	348	(34)	(77)	-	1,168	(1,892)	317	449	69	51	51	53	(62)	(24)	-	-	
City	200088	City Of Neche	11	(18)	(11)	(15)	(29)	-	66	28	(18)	166	127	30	30	32	25	10	-	-	
City	200089	City Of Surrey	159	287	1,248	(273)	862	-	(4,142)	(11,476)	7,587	(6,738)	(7,715)	(1,737)	(1,737)	(1,754)	(1,840)	(647)	-	-	
City	200090	City Of Hankinson	140	50	(49)	(74)	(488)	-	102	(279)	263	4,158	2,680	628	628	616	192	-	-	-	
City	200091	City Of New Rockford	(45)	(69)	(49)	(77)	3	-	370	211	-	(356)	(117)	(24)	(24)	(21)	(38)	(10)	-	-	
City	200092	City Of Minot	-	-	(18,648)	(10,121)	2,364	-	-	155,002	172,282	(12,738)	176,051	45,625	45,625	45,625	35,580	3,596	-	-	
City	200094	City Of West Fargo	(2,096)	(7,011)	(5,728)	3,391	(3,414)	-	82,839	102,100	(26,951)	146,441	190,544	46,192	46,192	46,416	40,717	11,027	-	-	
City	200097	City Of Devils Lake	645	(1,310)	(551)	(91)	675	-	17,675	9,233	8,120	1,431	19,613	5,361	5,361	5,310	3,192	389	-	-	
City	200098	City Of Oakes	770	(1,615)	745	(227)	(66)	-	1,089	(3,294)	(723)	61	(2,096)	(490)	(490)	(552)	(486)	(78)	-	-	
City	200100	City Of Mohall	(39)	41	(730)	275	(103)	-	283	3,428	(3,133)	763	399	32	32	33	1				

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	2020 5.6501	2021 5.2992	2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	2021 5.2992	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	2022	2023	2024	2025	2026	2027	2028 and Thereafter
City	200111	City Of Maddock	(35)	(42)	269	(32)	(62)	-	24	(3,042)	187	226	(1,407)	(333)	(333)	(328)	(337)	(76)	-	-
City	200114	City of Regent	104	-	139	214	139	-	(1,300)	(387)	415	421	9,201	3	25	19	19	-	-	-
City	200115	City of Lakota	142	(609)	960	13	400	-	1,724	(4,132)	174	(2,827)	(3,153)	(692)	(692)	(702)	(831)	(236)	-	-
City	200117	City of Alexander	652	(224)	347	163	(23)	-	5,323	(1,775)	17	1,295	2,829	861	861	809	268	30	-	-
City	200118	City of Berthold	(21)	(41)	(23)	145	20	-	394	221	(2,185)	(12)	(1,040)	(287)	(287)	(284)	(191)	9	-	-
City	200119	City of Carson	(19)	(98)	52	46	(52)	-	126	84	46	430	454	107	109	110	102	26	-	-
City	200120	City of Dodge	27	(12)	(11)	(18)	(29)	-	404	93	38	210	391	107	106	103	59	16	-	-
City	200123	City of Grenora	-	-	(597)	270	(169)	-	-	9,159	(2,556)	400	3,715	825	825	825	969	271	-	-
City	200124	City of Kindred	-	-	-	(511)	(23)	-	-	-	5,861	280	3,665	995	995	995	663	17	-	-
City	200125	City of Richardson	-	-	-	(626)	(18)	-	-	6,135	93	3,614	987	987	987	987	648	5	-	-
City	200126	City of Garrison	-	-	-	(502)	(44)	-	-	-	3,927	545	2,619	701	701	701	490	26	-	-
County	300001	Adams County	195	(1,089)	808	1,646	1,044	-	6,497	(15,825)	(22,440)	(1,487)	(20,061)	(5,077)	(5,077)	(5,090)	(4,337)	(480)	-	-
County	300002	Barnes County	384	(1,054)	436	5,837	(3,683)	-	5,865	(8,868)	(52,504)	(110)	(35,855)	(9,432)	(9,432)	(9,464)	(7,058)	(469)	-	-
County	300003	Benson County	(1,027)	(2,104)	2,280	2,950	(211)	-	(3,643)	(5,157)	(36,567)	1,998	(24,877)	(6,938)	(6,938)	(6,853)	(4,159)	11	-	-
County	300004	Billings County	(968)	(689)	1,563	(16,188)	1,750	-	11,927	(6,024)	182,428	(20,025)	94,728	26,764	26,764	26,844	15,521	(1,165)	-	-
County	300005	Bothtune County	22	(352)	557	(1,845)	264	-	179	(7,050)	14,005	(8,478)	(2,674)	(318)	(318)	(320)	(1,054)	(664)	-	-
County	300006	Bowman County	(128)	(283)	25	2,888	59	-	(5,349)	2,020	(38,851)	(183)	(21,495)	(6,009)	(6,009)	(6,001)	(5,531)	55	-	-
County	300007	Burke County	(17)	854	(580)	1,067	(1,149)	-	(9,935)	11,571	(9,098)	5,666	789	(293)	(293)	(294)	1,075	594	-	-
County	300008	Burleigh County	9,616	(16,042)	(647)	12,277	630	-	47,055	20,937	(93,383)	(15,208)	(35,244)	(8,744)	(8,744)	(9,544)	(8,009)	(203)	-	-
County	300009	Cass County	(5,828)	(10,151)	(3,680)	8,822	4,828	-	41,583	24,723	(103,673)	(30,865)	(57,779)	(15,268)	(15,268)	(14,784)	(11,632)	(827)	-	-
County	300010	Cavalier County	(307)	367	(193)	(7,493)	(473)	-	(2,032)	2,146	76,444	4,410	48,030	12,947	12,947	12,976	8,875	285	-	-
County	300011	Dickey County	943	22	894	4,452	502	-	5,317	(4,212)	(39,041)	5,812	(16,450)	(4,529)	(4,529)	(4,610)	(3,031)	249	-	-
County	300012	Divide County	1,279	1,727	(659)	2,149	1,757	-	(16,186)	(516)	(16,576)	(19,015)	(30,129)	(7,781)	(7,781)	(7,886)	(5,074)	(1,007)	-	-
County	300013	Dunn County	(472)	(10,901)	8,487	2,038	(2,532)	-	15,179	11,157	(15,653)	30,759	27,371	6,159	6,159	6,199	6,658	2,196	-	-
County	300014	Eddy County	22	155	561	202	611	-	1,919	(8,978)	(6,025)	(5,77)	(7,644)	(1,870)	(1,870)	(1,872)	(1,751)	(281)	-	-
County	300015	Emmons County	(881)	(346)	(821)	(4,805)	197	-	(2,214)	5,480	42,334	(2,969)	23,278	6,294	6,294	6,365	4,338	(13)	-	-
County	300016	Foster County	1,656	(1,574)	1,573	472	(503)	-	2,182	(16,098)	(3,654)	2,533	(8,089)	(1,884)	(1,884)	(2,020)	(1,968)	(333)	-	-
County	300017	Golden Valley County	-	-	-	(2,928)	(289)	-	-	-	50,229	4,000	33,568	9,072	9,072	9,072	6,141	211	-	-
County	300018	Grand Forks County	13,018	(1,302)	(15,317)	6,878	12,863	-	(16,799)	(10,930)	(67,074)	(12,402)	(57,825)	(14,921)	(14,921)	(15,999)	(11,208)	(776)	-	-
County	300019	Grant County	(183)	(83)	(677)	3,181	(1,555)	-	(8,515)	544	(9,203)	5,535	(4,684)	(1,536)	(1,536)	(1,519)	(311)	218	-	-
County	300020	Griggs County	177	537	618	361	301	-	(6,645)	(4,427)	(5,043)	1,017	(6,886)	(1,920)	(1,920)	(1,935)	(1,064)	(47)	-	-
County	300021	Hettinger County	(20)	988	(116)	1,706	(124)	-	(7,040)	9,767	(17,581)	1,813	(5,983)	(1,987)	(1,986)	(1,984)	(149)	393	-	-
County	300022	Lamoure County	(400)	(901)	1,837	2,063	577	-	5,376	(11,044)	(13,389)	(4,500)	(13,988)	(3,461)	(3,461)	(3,429)	(3,132)	(505)	-	-
County	300023	Logan County	(299)	93	(123)	1,453	511	-	(1,885)	1,566	(12,806)	(3,005)	(9,422)	(2,566)	(2,566)	(2,545)	(1,649)	(96)	-	-
County	300025	McHenry County	1,683	341	616	2,293	530	-	5,874	(4,307)	(19,923)	(2,955)	(12,165)	(3,009)	(3,009)	(3,150)	(2,748)	(249)	-	-
County	300026	McIntosh County	(280)	(577)	392	1,256	161	-	(2,310)	(4,555)	(9,108)	(3,473)	(11,587)	(3,025)	(3,025)	(3,001)	(2,218)	(318)	-	-
County	300027	McKenzie County	(22,384)	3,962	8,971	4,662	5,032	-	(72,187)	(8,760)	5,813	(43,029)	(61,999)	(17,666)	(17,666)	(15,810)	(8,718)	(2,139)	-	-
County	300028	McLean County	(857)	(813)	671	1,899	(295)	-	564	(12,665)	(13,922)	7,329	(9,396)	(2,585)	(2,585)	(2,530)	(1,728)	32	-	-
County	300029	Mercer County	2,751	(1,193)	878	(953)	(1,433)	-	13,905	(19,985)	448	2,594	(3,919)	(402)	(402)	(627)	(1,969)	(519)	-	-
County	300030	Morton County	(4,408)	(1,756)	8,215	1,605	(964)	-	(21,577)	(13,392)	(19,617)	21,744	(9,771)	(3,778)	(3,778)	(3,410)	1,778	1,017	-	-
County	300031	Mountain County	(3,340)	(2,045)	728	(4,107)	885	-	1,406	(8,935)	52,530	(14,901)	13,746	4,249	4,249	4,525	1,769	(1,046)	-	-
County	300032	Nelson County	(538)	(1,123)	(235)	99	157	-	2,472	1,935	(3,174)	(7,827)	(6,779)	(1,644)	(1,644)	(1,598)	(1,513)	(380)	-	-
County	300033	Oliver County	234	(178)	(629)	123	192	-	3,702	1,385	(2,096)	(1,500)	(229)	24	24	2	(227)	(52)	-	-
County	300034	Pembina County	720	(905)	608	5,197	1,166	-	2,763	(8,113)	(42,101)	(3,878)	(29,355)	(7,731)	(7,731)	(7,787)	(5,722)	(384)	-	-
County	300035	Pierce County	641	(664)	1,631	(1,274)	2,770	-	(536)	(14,238)	(9,112)	(6,135)	(17,147)	(4,296)	(4,296)	(4,351)	(3,629)	(575)	-	-
County	300036	Ramsey County	(3,095)	(2,470)	(526)	(9,218)	5,537	-	3,858	(4,419)	74,966	(20,154)	27,353	7,965	7,965	8,222	4,178	(977)	-	-
County	300037	Ransom County	143	(647)	491	836	(970)	-	4,340	(1,481)	(8,207)	10,698	4,321	931	931	922	1,016	521	-	-
County	300038	Renville County	(509)	(423)	(191)	1,754	157	-	(2,420)	1,525	(14,325)	2,692	(6,478)	(1,961)	(1,961)	(1,918)	(836)	198	-	-
County	300039	Richland County	(1,902)	4,673	1,870	(3,319)	504	-	16,108	(8,904)	28,327	117	21,320	6,160	6,160	6,314	2,866	(180)	-	-
County	300040	Rolette County	(235)	(1,225)	(1,023)	7,103	1,037	-	171	1,455	(74,608)	(2,463)	(45,067)	(12,333)	(12,333)	(12,312)	(8,020)	(69)	-	-
County	300041	Sargent County	-	-	(5,682)	991	(285)	-	-	51,960	(7,174)	4,599	26,556	6,129	6,129	6,129	6,510	1,659	-	-
County	300042	Sheridan County	28	(159)	(137)	(597)	199	-	2,431	3,326	(286)	(3,010)	47	71	71	67	(96)	(66)	-	-
County	300044	Slope County	(183)	316	823	(4,769)	101	-	(237)	(3,012)	37,426	(5,805)	15,166	4,387	4,387	4,404	2,880	(392)	-	-
County	300045	Stark County	1,720	(1,060)	(46)	9,304	6,261	-	(3,205)	(7,203)	(128,298)	(7,123)	(83,182)	(22,579)						

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		2017					2018					2019					2020					2021					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	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992	2022	2023	2024	2025	2026	2027	2028 and Thereafter			
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter													
School District	400007	Oliver-Mercer Special Education Unit	468	(214)	(327)	(388)	745	-	3,695	(1,589)	2,959	(6,015)	(2,010)	(264)	(264)	(300)	(821)	(361)	-	-													
School District	400008	Underwood School District #8	(317)	237	48	347	(51)	-	4,349	(731)	2,338	(916)	2,524	783	783	810	223	(75)	-	-													
School District	400010	New Town Public School District	(2,050)	(1,883)	738	(707)	4,986	-	21,750	(16,164)	(15,469)	(12,109)	(16,937)	(3,897)	(3,897)	(3,731)	(4,535)	(877)	-	-													
School District	400011	Bottineau Public School	(2,565)	(524)	(657)	28	(824)	-	(5,299)	(618)	(2,200)	2,819	(3,890)	(1,330)	(1,330)	(1,191)	(230)	79	-	-													
School District	400012	Peace Garden Special Services	(119)	(451)	(62)	(105)	(263)	-	(1,137)	(1,447)	523	2,162	174	(11)	(11)	21	135	63	-	-													
School District	400014	Beulah Public School #27	(124)	285	424	(201)	(351)	-	2,505	(3,924)	3,722	(4,699)	(2,644)	(450)	(450)	(438)	(916)	(390)	-	-													
School District	400016	St John School District #3	(327)	766	256	(462)	760	-	(2,971)	2,384	(2,195)	2,448	1,324	155	155	180	573	261	-	-													
School District	400017	Ellendale Public School District #40	(230)	(60)	(159)	(95)	896	-	128	(1,640)	723	(7,830)	(6,315)	(1,468)	(1,468)	(1,450)	(1,479)	(450)	-	-													
School District	400018	Rural Cass Special Education Unit	(366)	(729)	(611)	(685)	(857)	-	370	(344)	498	247	(1,454)	(379)	(379)	(345)	(285)	(66)	-	-													
School District	400019	Fargo Public Schools	(1,034)	(2,122)	4,412	3,854	3,114	-	58,784	54,389	(8,434)	(115,840)	(34,772)	(6,315)	(6,315)	(6,229)	(11,347)	(4,566)	-	-													
School District	400020	Surrey Schools	(775)	(781)	388	503	660	-	(1,287)	(1,048)	(4,452)	(4,160)	(6,964)	(1,838)	(1,838)	(1,773)	(1,292)	(223)	-	-													
School District	400021	Jamestown Public School District #1	1,778	(1,555)	(26)	2,986	651	-	9,151	(9,172)	7,449	(26,141)	(15,310)	(2,955)	(2,955)	(3,105)	(4,575)	(1,720)	-	-													
School District	400023	Warwick Public School	307	412	(764)	(717)	(201)	-	2,969	15,822	6,727	(13,571)	3,140	1,055	1,055	1,026	316	(312)	-	-													
School District	400024	Souris Valley Special Services	2,092	323	(232)	(313)	(302)	-	(4,989)	4,280	3,605	1,898	4,373	1,093	1,093	921	1,054	223	-	-													
School District	400025	Rugby Public School District #5	(320)	360	1,326	(510)	(270)	-	(2,758)	(2,310)	10,359	(1,142)	3,454	969	969	993	637	(114)	-	-													
School District	400026	Billings County School District	34	944	305	47	(36)	-	(4,950)	575	(182)	(1,730)	(2,807)	(779)	(780)	(784)	(389)	(75)	-	-													
School District	400027	Belcourt School District #7	(7,361)	(1,513)	(9,952)	7,483	1,593	-	(6,303)	(1,737)	8,657	6,569	4,303	711	711	1,318	1,457	106	-	-													
School District	400028	West Fargo Public School #6	229	(4,324)	4,146	3,048	8,369	-	43,291	83,213	(9,225)	(138,956)	(41,186)	(8,268)	(8,268)	(8,287)	(11,671)	(4,692)	-	-													
School District	400029	Minot Public School District #1	(13,181)	(2,059)	10,241	(5,861)	1,008	-	14,782	27,718	(11,990)	(53,049)	(30,079)	(7,763)	(7,763)	(6,672)	(6,105)	(1,776)	-	-													
School District	400030	Belfield Public School #13	(144)	(330)	347	359	366	-	1,988	(6,235)	3,905	(3,412)	(2,785)	(503)	(503)	(495)	(908)	(376)	-	-													
School District	400031	Minto Public School District #20	85	48	(252)	284	(89)	-	(1,040)	(271)	(2,879)	1,466	(1,290)	(395)	(395)	(406)	(152)	58	-	-													
School District	400033	Harvey Public School Dist #38	(198)	(273)	(88)	(307)	(412)	-	(3,510)	792	2,420	(1,533)	(1,574)	(441)	(441)	(423)	(184)	(85)	-	-													
School District	400034	Oakes Public School	(264)	205	(905)	732	(237)	-	(6,919)	2,801	(5,801)	922	(4,730)	(1,461)	(1,461)	(1,437)	(466)	95	-	-													
School District	400035	Larimore Public School District #44	(49)	583	404	133	100	-	(5,156)	(1,836)	1,781	(549)	(2,045)	(578)	(578)	(571)	(248)	(70)	-	-													
School District	400036	Hazen Public School District #3	918	(776)	1,868	(250)	234	-	5,724	(8,870)	2,619	589	641	406	406	332	(339)	(164)	-	-													
School District	400038	Park River Area School District	(19)	148	(131)	(336)	(166)	-	(473)	1,784	1,049	(1,575)	(134)	(22)	(20)	(19)	(27)	(46)	-	-													
School District	400039	Hillsboro Public School	328	114	(200)	(4)	687	-	(756)	1,315	(3,115)	(7,655)	(7,197)	(1,757)	(1,757)	(1,781)	(1,546)	(356)	-	-													
School District	400040	Lisbon Public School	56	(840)	(45)	(500)	(279)	-	2,670	3,903	5,829	(1,762)	4,885	1,351	1,351	1,343	836	4	-	-													
School District	400042	Northern Cass School District # 97	1,059	134	394	84	40	-	7,032	(2,646)	9,074	(4,494)	4,569	1,593	1,593	1,508	192	(317)	-	-													
School District	400043	Mandaree Public School #36	617	1,573	551	52	437	-	37,491	(1,492)	3,878	(8,147)	13,581	4,548	4,548	4,493	458	(466)	-	-													
School District	400044	Thompson Public School	(55)	577	518	(20)	(299)	-	(5,254)	557	4,256	2,388	2,926	645	645	646	839	151	-	-													
School District	400045	Northern Plains Special Ed Unit	(781)	(909)	(804)	(901)	(878)	-	24	18	594	226	(1,839)	(513)	(513)	(446)	(307)	(60)	-	-													
School District	400046	Bowman County School District #1	(368)	(380)	(334)	1,098	(215)	-	2,738	675	(4,773)	(3,496)	(4,238)	(1,030)	(1,030)	(998)	(981)	(199)	-	-													
School District	400047	Apple Creek Elementary School	331	(12)	(8)	(13)	(42)	-	11	(4)	(43)	437	383	108	108	79	68	20	-	-													
School District	400048	Burke Central School	(124)	(224)	(112)	(296)	(146)	-	(2,882)	1,146	1,627	(549)	(541)	(195)	(195)	(183)	39	(7)	-	-													
School District	400049	Washburn Public School	(375)	(335)	(122)	386	(418)	-	974	(1,290)	3,608	1,312	(2,014)	(560)	(560)	(527)	(376)	9	-	-													
School District	400050	Enderlin Area School District #24	(179)	109	178	(119)	858	-	(2,498)	3,062	(4,128)	(2,537)	(3,352)	(971)	(971)	(958)	(455)	3	-	-													
School District	400051	Midkota School	(55)	(203)	(713)	488	220	-	2,345	5,059	280	(1,211)	3,178	838	838	839	587	76	-	-													
School District	400052	Velva Public School	(71)	(17)	57	411	(255)	-	1,772	(2,224)	(258)	1,180	356	132	132	141	(32)	(17)	-	-													
School District	400053	Sheneye Valley Special Education Unit	190	79	239	567	(237)	-	(1,329)	(64)	10,620	(2,053)	4,966	1,427	1,427	1,409	826	(123)	-	-													
School District	400054	Center Stanton Public School	(248)	(136)	(155)	333	(206)	-	1,176	(727)	394	(6,504)	(5,032)	(1,152)	(1,152)	(1,128)	(1,226)	(374)	-	-													
School District	400055	Burleigh County Special Education Unit	(12)	(20)	(15)	(21)	(41)	-	508	81	(48)	472	562	143	143	145	100	29	-	-													
School District	400056	New Rockford Sheneye Public School	103	(137)	(1,427)	(969)	725	-	2,050	6,005	(405)	(6,040)	(1,626)	(336)	(336)	(345)	(449)	(160)	-	-													
School District	400057	James River Multidistrict Special Education Unit	378	(149)	32	(522)	7	-	(136)	(7,409)	10,117	374	2,191	760	760	730	143	(202)	-	-													
School District	400058	Newburg United Public School	69	(35)	(260)	197	(136)	-	(939)	1,550	317	(1,900)	(985)	(238)	(238)	(241)	(189)	(79)	-	-													
School District	400059	Napoleon Public School District #2	380	64	(50)	632	(26)	-	(3,531)	(2,347)	6,935	(3,682)	(962)	(117)	(117)	(145)	(302)	(281)	-	-													
School District	400060	Yellowstone School District # 14	165	(684)	653	101	104	-	2,925	(3,910)	3,425	1,131	2,444	735	735	724	280	(30)	-	-													
School District	400061	Cavalier Public Schools	297	454	(3)	697	16	-	(3,684)	7,042	(3,803)	618	1,261	142	142	119	610	248	-	-													
School District	400062	Richland School District # 44	(76)	35	(403)	38	(6)	-	1,431	19	(818)	2,134	1,633	402	402	406	318	105	-	-													
School District	400063	Fort Totten School District # 30	(595)	137	299	26	(101)	-	(766)	(6,364)	2,343	1,120	(1,662)	(396)	(396)	(343)	(401)	(126)	-	-													
School District	400064	Bismarck Public Schools	785	1,781	24,835	(18,336)	(2,516)	-	27,028	37,696	56,296	(92,028)	(2,353)	1,590	1,590	1,527	(3,639)	(3,421)	-	-													
School District	400065	Solen Public School Dist #3	929	645	234	(153)	12	-	(634)	4,440	3,178	854	5,693	1,473	1,473	1,394	1,155	173	-	-													
School District	400068	Lakota Public School District # 66	160	67	307	343	(73)	-	(1,714)	(2,629)	(1,481)	(58)	(2,891)	(752)	(752)	(768)	(545)	(74)	-	-													

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	2020	2021	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions												
		7.3881	7.2973	7.2213	5.6501	5.2992	7.3881	7.2973	7.2213	5.6501	5.2992								
Employer Type	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter
School District	400083 Wilton Public School District	(56)	97	(362)	(218)	(456)	-	3,176	4,201	1,240	403	4,321	1,144	1,144	1,152	769	112	-	-
School District	400084 Sheyenne Valley Career And Tech Center	(23)	(166)	(88)	(52)	(96)	-	934	695	835	704	1,693	440	440	441	320	52	-	-
School District	400085 White Shield School Dist #85	(669)	1,026	(1,659)	286	(510)	-	(7,700)	4,287	(2,254)	859	(2,681)	(924)	(924)	(865)	(67)	99	-	-
School District	400086 Tsp School District #60	(33)	(1,042)	2,092	631	(714)	-	(3,625)	(1,443)	(5,507)	5,242	(506)	(394)	(395)	(394)	365	312	-	-
School District	400087 Turtle Lake Mercer School District #72	358	230	727	(328)	(381)	-	4,295	(5,064)	1,379	1,887	1,530	537	511	(111)	(44)	-	-	-
School District	400088 Lamoure School District #8	723	72	540	(301)	683	-	3,503	(2,877)	5,547	(3,639)	1,475	634	634	573	(131)	(235)	-	-
School District	400089 Divide County School Dist #1	(184)	(560)	(324)	(51)	(334)	-	4,939	2,338	(1,818)	(4,362)	(1,920)	(363)	(363)	(347)	(642)	(205)	-	-
School District	400090 Mott/Regent School Dist #1	74	(909)	(1,830)	(396)	(1,034)	-	362	5,193	(9,323)	4,604	(1,641)	(645)	(645)	(651)	(1)	301	-	-
School District	400091 United Public School District # 7	(109)	523	1,728	318	121	-	(8,752)	(1,593)	2,586	(1,742)	(3,112)	(916)	(916)	(905)	(286)	(89)	-	-
School District	400092 Kulm Public School District #7	(86)	(145)	342	348	(8)	-	531	(3,827)	(1,825)	(1,888)	(4,381)	(1,061)	(1,061)	(1,051)	(998)	(210)	-	-
School District	400093 Midway Public School District #128	1,084	(93)	(387)	(183)	688	-	(2,231)	3,308	1,198	(6,852)	(3,340)	(750)	(750)	(842)	(256)	-	-	-
School District	400094 Dunseith School District #1	(749)	(268)	(1,187)	38	661	-	3,597	2,534	(14,170)	4,914	(2,560)	(907)	(907)	(848)	(251)	353	-	-
School District	400095 Carrington School District #49	(114)	(417)	(173)	98	238	-	4,532	1,610	(3,176)	(3,084)	(1,602)	(321)	(321)	(319)	(524)	(117)	-	-
School District	400096 Glen Ullin Public School #48	(36)	134	(343)	446	1,103	-	(472)	1,089	(1,904)	(3,968)	(2,994)	(747)	(747)	(743)	(622)	(135)	-	-
School District	400099 Manvel Public School	(159)	(33)	(18)	(207)	79	-	2,112	4,389	3,536	(3,325)	2,964	844	844	861	460	(45)	-	-
School District	400100 Maple Valley School District	345	(118)	434	703	360	-	(558)	(32)	(2,791)	(827)	(1,687)	(448)	(448)	(479)	(295)	(17)	-	-
School District	400101 North Border School District # 100	(345)	(390)	465	(246)	(119)	-	1,862	(2,788)	2,511	(6,256)	(4,512)	(969)	(969)	(938)	(1,207)	(429)	-	-
School District	400102 Mckenzie Cty Public School #1	2,007	(2,756)	(871)	1,355	2,586	-	30,991	5,198	(8,766)	(36,073)	(16,019)	(2,891)	(2,891)	(3,060)	(5,419)	(1,758)	-	-
School District	400103 Devils Lake Public School	(203)	1,621	1,217	2,172	396	-	(14,916)	(657)	(7,464)	1,919	(7,289)	(2,271)	(2,271)	(2,258)	(633)	144	-	-
School District	400104 Mt Pleasant School Dist #4	(170)	(118)	495	(275)	(324)	-	460	577	4,771	2,473	5,374	1,374	1,374	1,388	1,083	155	-	-
School District	400105 Central Cass Public School District #7	(237)	(15)	(252)	(250)	(328)	-	4,328	1,629	6,463	6,306	11,539	2,978	2,978	2,997	2,208	378	-	-
School District	400106 Milnor Public School District #2	(308)	8	(138)	352	434	-	(391)	1,033	(1,833)	(2,409)	(2,309)	(605)	(605)	(577)	(439)	(83)	-	-
School District	400107 Mapleton Public School	188	521	(67)	(44)	75	-	(1,580)	168	251	(1,603)	(1,464)	(357)	(357)	(369)	(296)	(85)	-	-
School District	400108 North Sargent School District #36	283	445	359	(58)	(301)	-	(1,165)	(2,377)	(1,948)	(2,851)	(639)	(214)	(214)	(235)	(56)	80	-	-
School District	400109 Tioga Public School District #15	712	(505)	687	(153)	(620)	-	(199)	(3,648)	12,583	5,794	10,409	2,766	2,766	2,710	1,964	203	-	-
School District	400114 Zealand Public Schools	(17)	(26)	(41)	(35)	(69)	-	109	1,277	(44)	861	1,347	315	315	314	317	86	-	-
School District	400117 Garrison Public School District #51	347	133	660	81	(43)	-	2,354	(1,287)	(1,128)	(676)	(391)	(20)	(20)	(49)	(245)	(57)	-	-
School District	400118 Kenmare Public School District #28	(361)	214	339	581	202	-	(4,708)	(1,102)	(4,465)	(4,500)	(8,588)	(2,269)	(2,269)	(2,238)	(1,548)	(264)	-	-
School District	400119 Lewis & Clark Public Schools	1,416	27	(706)	(289)	(729)	-	5,231	10,858	(653)	5,799	12,269	3,109	3,109	2,989	2,467	595	-	-
School District	400120 Sw Special Education Unit	297	(2)	(19)	(62)	(40)	-	(1,933)	70	213	265	(468)	(149)	(149)	(172)	(15)	17	-	-
School District	400121 North Valley Career & Technology Center	(90)	(51)	(57)	109	(131)	-	95	668	(4,104)	1,616	(868)	(310)	(310)	(304)	(55)	111	-	-
School District	400122 Dakota Prairie Public School	346	971	(302)	(185)	51	-	(1,806)	7,245	1,665	(6,206)	(376)	(40)	(40)	(70)	(92)	(134)	-	-
School District	400123 Beach Public School District #3	707	963	542	91	27	-	(7,041)	2,794	(1,992)	(4,99)	(2,181)	(700)	(700)	(761)	(95)	75	-	-
School District	400124 Rolette Public School	(541)	272	246	(111)	(12)	-	2,480	(1,089)	(2,315)	(1,542)	(2,253)	(535)	(535)	(492)	(578)	(113)	-	-
School District	400125 Drake Public School District	80	(409)	(215)	(162)	(158)	-	4,411	7	(2,960)	(502)	(837)	(148)	(148)	(148)	(156)	(345)	(40)	-
School District	400137 New Salem Almont School District #49	(345)	42	292	(58)	864	-	1,037	2,640	20	(4,488)	(873)	(184)	(184)	(153)	(238)	(114)	-	-
School District	400138 Max Public School	(78)	129	225	(156)	173	-	(2,531)	(78)	1,124	(1,811)	(1,725)	(458)	(458)	(448)	(275)	(86)	-	-
School District	400139 East Central Special Education Unit	(653)	(96)	(565)	360	(105)	-	1,021	1,552	(5,376)	(4,344)	(6,069)	(1,552)	(1,552)	(1,501)	(1,243)	(221)	-	-
School District	400140 North Sargent School District #3	37	(413)	81	(94)	202	-	157	(2,070)	361	415	(594)	(142)	(142)	(145)	(138)	(27)	-	-
School District	400141 Wahpeton Public School District 37	532	(373)	1,352	1,012	719	-	(4,731)	(5,912)	6,114	(10,639)	(8,247)	(1,869)	(1,869)	(1,913)	(1,893)	(703)	-	-
School District	400142 Medina Public School District #3	(114)	(128)	(86)	(4)	(173)	-	2,399	70	708	754	1,903	529	529	535	281	29	-	-
School District	400143 Pingree-Buchanan School District	(108)	758	(527)	16	(154)	-	(9,488)	5,346	(3,702)	3,591	(755)	(547)	(547)	(535)	532	342	-	-
School District	400144 West River Student Services	240	(37)	(301)	-	(104)	-	(1,332)	3,478	(1,221)	1,473	1,642	326	326	310	504	176	-	-
School District	400145 Leeds Public School District 6	128	27	(169)	36	(258)	-	2,119	1,793	3,873	(5,520)	(201)	138	138	130	(328)	(279)	-	-
School District	400147 Sawyer Public School	200	142	293	(81)	(111)	-	(1,045)	(1,369)	831	718	5	2	(14)	16	(1)	-	-	-
School District	400148 Wilmar Multidistrict Special Education Unit	(363)	147	450	(1,298)	(695)	-	3,133	(10,027)	19,262	3,149	9,364	2,716	2,716	2,745	1,343	(156)	-	-
School District	400149 Great Northwest Education Cooperative	44	(17)	27	(53)	(100)	-	(2,238)	(940)	517	563	(864)	(260)	(260)	(264)	(77)	(3)	-	-
School District	400150 Anamoose Public School District #14	(135)	(49)	(155)	421	6	-	1,303	(25)	(886)	1,905	1,665	408	408	417	331	101	-	-
School District	400151 South Prairie School District #70	(363)	886	(270)	618	(246)	-	(593)	3,163	(2,990)	1,731	1,378	252	252	281	422	171	-	-
School District	400152 South East Education Cooperative	686	594	(1,323)	850	(214)	-	1,407	12,508	4,225	7,193	16,605	4,131	4,131	4,073	3,534	736	-	-
School District	400153 South Heart Public School District #9	(196)	(83)	(429)	248	(309)	-	1,526	6,831	2,647	3,114	8,478	2,099	2,099	2,119	1,808	353	-	-
School District	400154 Sargent Central Public School District #6	-	-	-	(800)	17	-	-	-	18,850	(4,344)	1,459	8,819	1,981	1,981	1,981	2,250	626	-
School District	400155 Fairmount Public School	-	-	(332)	(72)	(26)	-	-	-	7,015	(718)	653	3,907	903	903	903	953	245	-
School District	400156 South Central Prairie Special Education Unit	-	-	-	(140)	(81)	-	-	-	-	7,838	767	5,531	1,491	1,491	1,491	1,017	41	-
School District	400157 Pembina Special Education Cooperative	-	-	-	(23)	(52)	-	-	-	-	4,503	905	3,586	954	954	954	676	48	-
School District	400158 Central Regional Education Association	-	-	-	394	748	-	-	-	35,726	(4,218)	20,519	5,738	5,738	5,738	3,500	(195)	-	-
School District	400159 Oberon Public School #16	-	-	-	(211)	680	-	-	-	2,715	4,202	5,579	1,364	1,364	1,364	1,210	277	-	-
School District	400160 Elgin/New Leipzig Public School	-	-	-	-	(11)	-	-	-	-	-	1,190	957	222	222	222	69	-	-
Political Subdivision	500002 Cass County Water Resource District	150	(108)	(57)	(242)	69	-	(235)	(1)	(2,490)	985	(3,048)	(620)	985	(330)	(135)	57	-	-
Political Subdivision	500003 Walsh County Water Resource District	68	(40)	(21)	(28)	(52)	-	171	138	(197)	(772)	(663)	(152)	(152)	(156)	(159)	(44)	-	-
Political Subdivision	500005 Ramsey County Soil Conservation District	14	(122)	(24)	488	35	-	3,832	550	(2,500)	226	901	276	276	274	44	31	-	-
Political Subdivision	500006 James River Soil Conservation District	(15)	(19)	(14)	31	(93)	-	29	106	159	81								

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022.



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 Recognition Period		2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	2021 5.2992	2017 7.3881	2018 7.2973	2019 7.2213	2020 5.6501	2021 5.2992	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions									
Employer Type	Employer ID	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2022	2023	2024	2025	2026	2027	2028 and Thereafter		
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(347)	17	9	191	(86)	-	(266)	(145)	(1,538)	(17)	(1,259)	(357)	(357)	(328)	(206)	(11)	-	-	
Political Subdivision	500016	Greater Ramsey Water District	(75)	336	(190)	(134)	(250)	-	(1,878)	3,234	592	1,968	2,745	606	606	611	734	188	-	-	
Political Subdivision	500017	Carnegie Regional Library	2	43	(148)	(51)	(68)	-	139	1,223	(765)	454	497	103	103	105	133	53	-	-	
Political Subdivision	500018	Griggs County Public Library	(69)	53	(100)	(15)	(28)	-	789	(1,100)	48	246	(89)	(2)	1	(67)	(19)	-	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	(802)	(66)	(751)	1,405	406	-	(1,634)	1,853	(4,281)	(1,441)	(3,080)	(893)	(893)	(823)	(442)	(29)	-	-	
Political Subdivision	500022	Consolidated Waste Ltd	103	(187)	291	(175)	116	-	125	(1,859)	2,204	(1,990)	(1,123)	(206)	(206)	(215)	(343)	(153)	-	-	
Political Subdivision	500023	Walsh County Housing Authority	(7)	(10)	(7)	(10)	(19)	-	(24)	(39)	(40)	103	(8)	(5)	(5)	(3)	5	-	-	-	
Political Subdivision	500024	Williams County Soil Conservation District	(17)	(358)	(386)	288	(57)	-	3,794	3,722	(3,575)	155	1,452	367	367	366	242	110	-	-	
Political Subdivision	500025	Bowman City Park Board	14	(415)	232	98	158	-	3,161	(2,705)	206	(1,888)	(1,409)	(236)	(236)	(238)	(520)	(179)	-	-	
Political Subdivision	500028	Williston Housing Authority	776	(79)	130	422	494	-	2,495	(1,506)	(1,540)	(4,220)	(3,205)	(656)	(656)	(720)	(923)	(250)	-	-	
Political Subdivision	500030	Minot Rural Fire Department	(35)	(59)	(44)	16	106	-	326	289	573	(1,609)	(586)	(114)	(114)	(109)	(173)	(76)	-	-	
Political Subdivision	500031	Central Plains Water District	(45)	(434)	(207)	(185)	(174)	-	2,272	1,330	592	1,356	2,692	697	697	700	500	98	-	-	
Political Subdivision	500033	Ransom County Soil Cons Dist	(13)	(20)	(31)	158	(231)	-	53	193	(1,228)	1,668	580	107	108	107	168	90	-	-	
Political Subdivision	500038	Jamestown Regional Airport	(31)	(48)	(270)	(78)	(141)	-	55	4,376	311	713	3,006	715	715	716	705	155	-	-	
Political Subdivision	500040	Fargo Park District	(1,523)	(3727)	(1,615)	(371)	(1,473)	-	20,057	12,515	7,983	19,275	32,841	8,223	8,223	8,552	6,499	1,344	-	-	
Political Subdivision	500041	Bismarck Rural Fire Protection	(983)	(1,083)	(604)	528	(1,640)	-	1,061	4,180	(1,392)	8,025	6,385	1,411	1,411	1,492	1,600	471	-	-	
Political Subdivision	500045	Dunsmeth Community Nursing Home	1,978	682	(1,598)	2,043	1,395	-	(2,254)	3,747	(11,460)	(12,142)	(13,621)	(3,344)	(3,344)	(3,510)	(2,879)	(548)	-	-	
Political Subdivision	500047	Mercer County Soil Conservation District	608	(28)	(26)	(29)	(60)	-	2,776	314	(102)	561	1,927	571	571	571	523	228	34	-	-
Political Subdivision	500049	West Fargo Park District	(633)	(747)	(400)	(461)	(665)	-	4,215	2,131	4,338	3,277	7,000	1,808	1,808	1,863	1,323	198	-	-	
Political Subdivision	500053	Stutsman County Housing Authority	(38)	88	(60)	(296)	(138)	-	(465)	1,694	2,420	1,391	3,163	781	781	783	693	125	-	-	
Political Subdivision	500054	Grand Forks County Water Resource District	114	(19)	(12)	(19)	(806)	-	887	(41)	18	4,121	3,087	753	753	747	653	181	-	-	
Political Subdivision	500055	Southeast Region Career & Technology Center	(21)	(70)	(30)	205	(65)	-	2,192	1	(1,977)	510	152	54	54	57	(37)	24	-	-	
Political Subdivision	500056	Cavalier County Job Development Authority	(10)	(16)	(11)	(17)	(32)	-	64	(16)	(20)	186	102	24	24	21	24	9	-	-	
Political Subdivision	500057	Barnes County Soil Conservation District	400	(25)	(19)	(27)	(49)	-	115	89	(89)	95	175	64	64	64	32	14	-	-	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	541	541	554	568	625	-	-	-	-	1,617	443	443	400	400	281	50	-	-	
Political Subdivision	500061	Ward County Water Resource District	(8)	(12)	(9)	(13)	(23)	-	4	(32)	6	174	88	19	19	19	20	11	-	-	
Political Subdivision	500063	Southwest Water Authority	(787)	3,130	(2,806)	689	1,370	-	(7,285)	(8,103)	(8,138)	(10,247)	(20,603)	(5,199)	(5,199)	(5,130)	(4,236)	(839)	-	-	
Political Subdivision	500068	Burleigh County Council On Aging	195	(732)	(59)	377	1,186	-	325	1,333	2,049	(2,513)	1,119	325	325	312	192	(35)	-	-	
Political Subdivision	500072	Watford City Park District	1,327	(189)	749	(675)	436	-	7,885	(322)	17,418	7,889	21,724	5,828	5,828	5,715	3,869	484	-	-	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	18	(37)	(28)	(46)	(78)	-	131	103	206	678	686	166	166	168	146	40	-	-	
Political Subdivision	500081	Ramsey County Housing Authority	77	(274)	(17)	420	1,254	-	(1,009)	256	1,629	(8,540)	(5,000)	(1,145)	(1,145)	(1,148)	(1,159)	(403)	-	-	
Political Subdivision	500082	Grand Forks Public Library	(362)	(369)	(1,016)	349	46	-	228	16,830	(2,834)	(2,399)	5,548	1,238	1,238	1,268	1,453	351	-	-	
Political Subdivision	500084	Roulette County Soil Conservation District	(16)	4	(10)	(32)	(27)	-	(154)	133	208	117	187	42	42	42	52	9	-	-	
Political Subdivision	500085	Jamestown Parks And Recreation District	(689)	(128)	(289)	(1,305)	902	-	16,599	3,831	6,733	(8,267)	6,822	2,225	2,225	2,280	395	(303)	-	-	
Political Subdivision	500091	Ramsey County Water Resource District	(7)	(41)	(7)	(16)	199	-	111	(21)	18	(2,100)	(1,528)	(354)	(354)	(353)	(361)	(106)	-	-	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(74)	(106)	(75)	206	(162)	-	(819)	(160)	(4,773)	855	(2,966)	(847)	(847)	(841)	(465)	34	-	-	
Political Subdivision	500108	North Dakota Firefighters Association	409	(62)	(117)	(459)	(40)	-	2,200	1,307	193	861	2,447	675	675	616	400	95	-	-	
Political Subdivision	500109	James River Valley Library System	203	(61)	107	(353)	(240)	-	195	253	3,834	1,750	3,814	996	996	993	744	95	-	-	
Political Subdivision	500110	Grand Forks Park District	258	(167)	(18)	728	504	-	9,094	3,992	(3,147)	792	5,930	1,625	1,625	1,603	882	195	-	-	
Political Subdivision	500111	McIntosh County Housing Authority	(9)	(12)	(8)	312	-	-	(142)	(42)	(2,326)	-	(1,405)	(385)	(385)	(386)	(248)	(1)	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	500113	Lonetree Special Education Unit	(19)	(30)	(20)	799	(11)	-	89	(138)	(3,923)	(668)	(2,638)	(698)	(696)	(695)	(506)	(43)	-	-	
School District	500114	Roughrider Education Services Program (RESP)	(8)	27	(7)	302	-	-	(154)	(146)	(1,809)	-	(1,125)	(306)	(306)	(306)	(201)	(6)	-	-	
Political Subdivision	500115	Agassiz Water Users District	-	-	-	(61)	(14)	-	-	-	3,051	2,956	4,319	1,084	1,084	1,084	900	167	-	-	
Political Subdivision	500116	Western Area Water Supply Authority	440	1,596	793	3,332	1,821	-	(6,577)	4,492	(15,869)	(9,377)	(13,249)	(3,536)	(3,536)	(3,576)	(2,336)	(265)	-	-	
Political Subdivision	500118	Crosby Park District	1,493	442	(287)	407	34	-	(2,938)	2,074	(2,015)	460	(236)	(85)	(85)	(208)	55	87	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(409)	232	(32)	(53)	(95)	-	(1,717)	1,966	679	348	932	169	169	200	323	71	-	-	
Political Subdivision	500121	Devils Lake Park Board	(84)	(185)	(422)	(137)	14	-	(1,147)	(3,111)	2,309	(1,297)	(1,279)	(292)	(292)	(288)	(281)	(126)	-	-	
Political Subdivision	500122	North Central Soil Conservation District	297	(83)	(227)	54	168	-	202	1,840	(1,075)	(2,833)	(1,725)	(405)	(405)	(428)	(389)	(98)	-	-	
Political Subdivision	500125	Wahpeton Park Board	(1,650)	(138)	118	427	146	-	(673)	(2,272)	977	(6,000)	(6,648)	(1,760)	(1,760)	(1,458)	(1,273)	(397)	-	-	
Political Subdivision	500126	City Of Bottineau Park Board	-	(306)	19	85	(75)	-	9,469	(408)	(1,135)	516	3,592	1,099	1,099	1,099	280	15	-	-	
Political Subdivision	500128	Logan County Soil Conservation District	-	-	(397)	(35)	(46)	-	3,798	112	1,019	2,826	669	669	669	669	662	157	-	-	
Political Subdivision	500129	Park District - City of New Rockford	-	-	(122)	(17)	(31)	-	3,309	(262)	224	1,840	428	428	428	428	443	113	-	-	
Political Subdivision	500130	Trail County Job Development Authority	-	-	-	-	(639)	-	-	-	-	6,587	4,826	1,122	1,122	1,122	1,122	338	-	-	
Political Subdivision	500131	Minot Park District	-	-	(4,177)	(3,060)	1,575	-	-	31,637	39,915	217	41,314	10,664	10,664	10,664	8,381	941	-	-	
Political Subdivision	500132	Valley City Park District	-	-	(2,544)	(139)	299	-	-	20,103	5,320	(2,849)	11,541	2,868	2,868	2,868	2,547	390	-	-	
Political Subdivision	500059	Trail Rural Water District	60	(50)	1,297	-	-	-	1,526	(8,664)	-	-	(3,619)	(810)	(810)	(814)	(958)	(227)	-	-	
Political Subdivision	500123	Williston Rural Fire Protection District #1	(13)	(26)	584	-	-	-	1,674	(8,356)	-	-	(2,048)	(437)	(437)	(436)	(595)	(145)	-	-	
Political Subdivision	500124	Emmons County Soil Conservation District	-	(120)	93	-	-	-	1,635	(1,568)	-	-	(180)	4	4	4	(145)	(47)	-	-	
Political Subdivision	500127	Bottineau County Water Resource District	-	-	646	-	-	-	-	-	-	-	379	89	89	89	89	23	-	-	
State of ND	030500	Tobacco Prevention/Control Committee	7,499	-	-	-	-	-	-	-	-	-	2,424	1,015	1,015	394	-	-	-	-	
Total		\$	31,159	\$	(415,244)	\$	205,664	\$	599	\$	90,980	\$	-	\$	7	\$	(13)	\$	5	\$	(15)

* Based on a measurement date of June 30, 2021. Will be used for fiscal year ending June 30, 2022. 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 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.
Actuarial Valuation Date	The date as of which an actuarial valuation is performed.
Actuarially Determined Contribution (ADC)	A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Glossary of Terms (Continued)

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



Glossary of Terms (Continued)

GASB	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
Long-Term Expected Rate of Return	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
Money-Weighted Rate of Return	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.
Multiple-Employer Defined Benefit OPEB Plan	A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.
Municipal Bond Rate	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
Net OPEB Liability (NOL)	The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.
Non-Employer Contributing Entities	Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.
Normal Cost	The portion of the actuarial present value allocated to an actuarial valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability and long-term care) that are provided separately from a pension plan, as well as post-employment healthcare benefits regardless of the manner in which they are provided. Other 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.