

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, 2022





December 23, 2022

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 North Dakota Public Employees Retirement System (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 authors 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, 2022. 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.

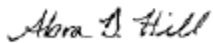
Bonita J. Wurst and Abra D. Hill are Members of the American Academy of Actuaries (MAAA) and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

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, 2022 actuarial valuation report.



Table of Contents

	<u>Page</u>
Section A	Executive Summary
	Executive Summary..... 1
	Discussion..... 2
Section B	Financial Statements
	Statement of OPEB Expense Under GASB Statement No. 75 1
	Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods 2
	Schedule of Recognition of Changes in Total Net OPEB Liability/(Asset) from Current and Prior Reporting Periods..... 3
	Statement of Details of Outflows and Inflows Arising from Current and Prior Reporting Periods 4
	Statement of Fiduciary Net Position 5
	Statement of Changes in Fiduciary Net Position 6
Section C	Required Supplementary Information
	Schedule of Changes in Net OPEB Liability and Related Ratios Current Period 1
	Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear 2
	Schedule of the Net OPEB Liability Multiyear..... 3
	Schedule of Contributions Multiyear 4
	Notes to Schedule of Contributions..... 5
	Schedule of Investment Returns Multiyear 6
	Schedule of Reconciliation of Net OPEB Liability..... 7
Section D	Notes to Financial Statements
	Long-Term Expected Return on Plan Assets 1
	Sensitivity of Net OPEB Liability 2
	Summary of Population Statistics 3
Section E	Schedules of Employer Allocations
	Schedule of Net OPEB Liability by Employer Type..... 1
	Net OPEB Liability Discount Rate Sensitivity by Employer Type..... 2
	Schedule of Contributions by Employer Type..... 3
	Schedule of OPEB Amounts by Employer Type 4
	Schedule of Net Deferred Outflows and Inflows by Years by Employer Type..... 5
	Schedule of Net OPEB Liability by Employer 6-12
	Net OPEB Liability Discount Rate Sensitivity by Employer 13-19
	Schedule of Contributions by Employer 20-26
	Schedule of OPEB Amounts by Employer 27-33
	Schedule of Net Deferred Outflows and Inflows by Year by Employer 34-40
	Schedule of Net Deferred Outflows and Inflows by Year by Employer from Changes in Proportion and Differences between Employer Contributions and Share of Contributions 41-47
Section F	Glossary of Terms 1-4

SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2022

Actuarial Valuation Date	July 1, 2022
Measurement Date of the Net OPEB Liability	July 1, 2022
Plan's Fiscal Year Ending Date (Reporting Date) for GASB 74	July 1, 2022
Employer's Fiscal Year Ending Date (Reporting Date) for GASB 75	July 1, 2023

Membership

Number of	
- Retirees and Beneficiaries	14,290
- Inactive, Nonretired Members	7,639
- Active Members	19,018
- Total	40,947
Covered Payroll	\$ 1,032,405,030

Net OPEB Liability

Total OPEB Liability	\$ 274,514,031
Plan Fiduciary Net Position	154,483,072
Net OPEB Liability	\$ 120,030,959
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	56.28 %
Net OPEB Liability as a Percentage of Covered Payroll	11.63 %

Development of the Single Discount Rate

Single Discount Rate	5.39 %
Long-Term Expected Rate of Investment Return	5.75 %
Long-Term Municipal Bond Rate*	3.69 %
Last year ending June 30 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2062

Total OPEB Expense	\$ 19,996,404
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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	2,845,556
Changes in assumptions	30,234,395
Net difference between projected and actual earnings on OPEB plan investments	16,161,761
Total	\$ 49,241,712

Deferred Inflows of Resources

Difference between expected and actual experience	1,032,188
Changes in assumptions	-
Net difference between projected and actual earnings on OPEB plan investments	-
Total	\$ 1,032,188

*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, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using R42option-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, 2022.

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 the 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 assumptions 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, 2022 and a measurement date of July 1, 2022.

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 5.75%; the municipal bond rate is 3.69% (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 5.39%.

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, 2022*

A. Expense

1. Service Cost	\$ 4,003,587
2. Interest on the Total OPEB Liability	15,155,215
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here) ¹	(469,129)
5. Projected Earnings on Plan Investments (made negative for addition here)	(11,816,716)
6. OPEB Plan Administrative Expense	383,458
7. Other Changes in Plan Fiduciary Net Position (made negative for addition here)	1
8. Recognition of Outflow/(Inflow) of Resources due to Liabilities	9,384,361
9. Recognition of Outflow/(Inflow) of Resources due to Assets	<u>3,355,627</u>
10. Total OPEB Expense	\$ 19,996,404

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

¹ Includes repurchases of service credit.

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 19,018 active employees in the plan was approximately 10.5251 years. Additionally, the total plan membership (active employees and inactive employees) was 40,947. 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 4.8884 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.



Statement of Outflows and Inflows Arising from Current and Prior Reporting Periods Fiscal Year Ended June 30, 2022*

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	\$ 2,845,556	\$ 1,032,188	\$ 1,813,368
2. Assumption Changes	30,234,395	-	30,234,395
3. Net Difference between projected and actual earnings on OPEB plan investments	16,161,761	-	16,161,761
4. Total	\$ 49,241,712	\$ 1,032,188	\$ 48,209,524

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
2023	\$ 12,602,786
2024	11,760,396
2025	10,237,267
2026	13,609,075
2027	-
Thereafter	-
Total	\$ 48,209,524

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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														
Recognized in Year Ending June 30														
Year Ending June 30	Difference between Expected and Actual Experience	Recognition Period (Years)	Total Deferred (2023-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ (2,231,206)	7.3881	\$ (419,206)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (302,000)	\$ (117,206)	\$ -	\$ -	-
2018	2,732,254	7.2973	860,154	-	374,420	374,420	374,420	374,420	374,420	374,420	374,420	111,314	-	-
2019	(1,374,146)	7.2213	(612,982)	-	-	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(190,291)	(42,109)	-
2020	314,726	5.6501	147,617	-	-	-	55,703	55,703	55,703	55,703	55,703	36,211	-	-
2021	2,164,642	5.2992	1,347,672	-	-	-	-	408,485	408,485	408,485	408,485	408,485	122,217	-
2022	616,158	4.8884	490,113	-	-	-	-	-	126,045	126,045	126,045	126,045	111,978	-
Total			1,813,368	(302,000)	72,420	(117,871)	(62,168)	346,317	472,362	472,362	657,156	491,764	192,086	-

Increase (Decrease) in OPEB Expense Arising from Changes in Assumptions ¹														
Recognized in Year Ending June 30														
Year Ending June 30	Changes in Assumptions	Recognition Period (Years)	Total Deferred (2023-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 8,860,723	7.3881	\$ 1,664,779	\$ 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	2,231,585	-	-	692,759	692,759	692,759	692,759	692,759	692,759	692,759	153,308	-
2020	4,372,129	5.6501	2,050,687	-	-	-	773,814	773,814	773,814	773,814	773,814	503,059	-	-
2021	-	5.2992	-	-	-	-	-	-	-	-	-	-	-	-
2022	30,533,446	4.8884	24,287,344	-	-	-	-	-	6,246,102	6,246,102	6,246,102	6,246,102	5,549,038	-
Total			30,234,395	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	8,911,999	8,911,999	8,178,130	7,441,920	5,702,346	-

Increase (Decrease) in OPEB Expense Arising from Net Difference between Projected and Actual Earnings on OPEB Plan Investments														
Recognized in Year Ending June 30														
Year Ending June 30	Difference between Projected and Actual Earnings on OPEB Plan Investments	Recognition Period (Years)	Total Deferred (2023-2027)	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	-	-	137,201	137,201	137,201	137,201	137,202	-	-	-	-	-
2019	1,466,575	5.0000	293,315	-	-	293,315	293,315	293,315	293,315	293,315	-	-	-	-
2020	3,107,645	5.0000	1,243,058	-	-	-	621,529	621,529	621,529	621,529	621,529	-	-	-
2021	(27,055,318)	5.0000	(16,233,190)	-	-	-	-	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,064)	(5,411,062)	-	-
2022	38,573,223	5.0000	30,858,578	-	-	-	-	-	7,714,645	7,714,645	7,714,645	7,714,645	7,714,643	-
Total			16,161,761	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	3,218,425	2,925,110	2,303,583	7,714,643	-

Increase (Decrease) in OPEB Expense Arising from All Sources														
Recognized in Year Ending June 30														
Year Ending June 30	Total Difference	Recognition Period (Years)	Total Deferred (2023-2027)	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
2017	\$ 2,891,063	Varies by Type	\$ 1,245,573	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,633	\$ 149,634	\$ 897,324	\$ 897,324	\$ 348,249	\$ -	\$ -	-
2018	3,418,260	Varies by Type	860,154	-	511,621	511,621	511,621	511,621	511,622	374,420	374,420	111,314	-	-
2019	5,095,050	Varies by Type	1,911,918	-	-	795,783	795,783	795,783	795,783	795,783	502,468	502,468	111,199	-
2020	7,794,500	Varies by Type	3,441,362	-	-	-	1,451,046	1,451,046	1,451,046	1,451,046	1,451,046	539,270	-	-
2021	(24,890,676)	Varies by Type	(14,885,518)	-	-	-	-	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,579)	(5,002,577)	122,217	-
2022	69,722,827	Varies by Type	55,636,035	-	-	-	-	-	14,086,792	14,086,792	14,086,792	14,086,792	13,375,659	-
Total			48,209,524	149,633	661,254	1,457,037	2,908,083	(2,094,495)	12,739,988	12,602,786	11,760,396	10,237,267	13,609,075	-

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.
For fiscal year ending June 30, 2022, includes difference in liability due to a change in the investment return assumption from 6.50 percent to 5.75 percent.



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

	Outflow of Resources											
	Total Deferred (2023-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ 2,845,556	\$ -	\$ 374,420	\$ 374,420	\$ 430,123	\$ 838,608	\$ 964,653	\$ 964,653	\$ 964,653	\$ 682,055	\$ 234,195	\$ -
Changes in assumptions	30,234,395	1,199,324	1,199,324	1,892,083	2,665,897	2,665,897	8,911,999	8,911,999	8,178,130	7,441,920	5,702,346	-
Difference between projected and actual earnings on investments	16,161,761	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	3,218,425	2,925,110	2,303,583	7,714,643	-
Total	49,241,712	451,633	963,254	1,949,328	3,400,374	(1,602,204)	13,232,279	13,095,077	12,067,893	10,427,558	13,651,184	-

	(Inflows) of Resources											
	Total Deferred (2023-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Difference between expected and actual experience	\$ (1,032,188)	\$ (302,000)	\$ (302,000)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (492,291)	\$ (307,497)	\$ (190,291)	\$ (42,109)	\$ -
Changes in assumptions	-	-	-	-	-	-	-	-	-	-	-	-
Difference between projected and actual earnings on investments	-	-	-	-	-	-	-	-	-	-	-	-
Total	(1,032,188)	(302,000)	(302,000)	(492,291)	(492,291)	(492,291)	(492,291)	(492,291)	(307,497)	(190,291)	(42,109)	-

	Increase (Decrease) in OPEB Expense Arising from Assets and Liabilities											
	Total Deferred (2023-2027)	Recognized in Year Ending June 30										
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Liabilities	\$ 32,047,763	\$ 897,324	\$ 1,271,744	\$ 1,774,212	\$ 2,603,729	\$ 3,012,214	\$ 9,384,361	\$ 9,384,361	\$ 8,835,286	\$ 7,933,684	\$ 5,894,432	\$ -
Total Assets	16,161,761	(747,691)	(610,490)	(317,175)	304,354	(5,106,709)	3,355,627	3,218,425	2,925,110	2,303,583	7,714,643	-
Total	48,209,524	149,633	661,254	1,457,037	2,908,083	(2,094,495)	12,739,988	12,602,786	11,760,396	10,237,267	13,609,075	-



Statement of Fiduciary Net Position as of Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2021	June 30, 2022
Assets		
Cash	\$ 1,298,715	\$ 1,441,571
Receivables		
Contribution receivable	941,729	792,296
Interest receivable	37	532
Due from other fiduciary funds	0	0
Due from Uniform Group Insurance Plan	0	0
Due from other state agencies	282	199
Total receivables	942,048	793,027
Investments		
Equities	118,281,574	96,887,675
Fixed income	61,279,787	54,944,364
Real estate	-	-
Mutual funds	-	-
Annuities	-	-
Alternative Investments		
Invested cash	681,897	498,576
Total Investments	180,243,258	152,330,615
Prepaid expenses	-	-
Capital assets (net of depreciation/ amortization)	9,372	71,755
Total assets	182,493,393	154,636,968
Liabilities		
Salaries payable	-	-
Accounts payable	158,834	153,882
Due to other fiduciary funds	-	-
Due to Uniform Group Insurance Plan	-	-
Due to other state agencies	113	14
Accrued compensated absences	-	-
Total liabilities	158,947	153,896
Net position restricted for postemployment healthcare benefits	<u>\$ 182,334,446</u>	<u>\$ 154,483,072</u>



Statement of Changes in Fiduciary Net Position for Fiscal Years Ending

	Fiscal Year Ending	
	June 30, 2021	June 30, 2022
Additions:		
Contributions:		
From employer	\$ 13,110,651	\$ 12,565,573
From employee	15,481	12,234
Total contributions	13,126,132	12,577,807
Investment income		
Net change in fair value of investments	34,154,175	(30,112,037)
Interest and dividends	2,867,873	3,893,161
Less investment expense	(495,393)	(537,631)
Net investment income	36,526,655	(26,756,507)
Repurchase service credit	375,038	456,895
Miscellaneous Income	312	(1)
Total additions	50,028,137	(13,721,806)
Deductions:		
Benefits paid to participants	-	-
Refunds	5,437	2,631
Prefunded credit applied	12,879,074	13,743,479
Health premiums paid	-	-
	12,884,511	13,746,110
Administrative expenses	430,097	383,458
Total deductions	13,314,608	14,129,568
Change in net position	36,713,529	(27,851,374)
Net position restricted for postemployment healthcare benefits		
Beginning of year	145,620,917	182,334,446
End of year	\$ 182,334,446	\$ 154,483,072



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, 2022

Total OPEB Liability

Service Cost	\$ 4,003,587
Interest on the Total OPEB Liability	15,155,215
Benefit Changes	-
Difference between Expected and Actual Experience	616,158
Assumption Changes	30,533,446
Benefit payments and refunds	(13,746,110)
Net Change in Total OPEB Liability	\$ 36,562,296
Total OPEB Liability - Beginning	237,951,735
Total OPEB Liability - Ending (a)	\$ 274,514,031

Plan Fiduciary Net Position

Employer Contributions	\$ 12,565,573
Employee Contributions	12,234
Contribution - Service Credit Repurchase	456,895
OPEB Plan Net Investment Income	(26,756,507)
Benefit payments and refunds	(13,746,110)
OPEB Plan Administrative Expense	(383,458)
Transfers and Other Income	(1)
Net Change in Plan Fiduciary Net Position	\$ (27,851,374)
Plan Fiduciary Net Position - Beginning	182,334,446
Plan Fiduciary Net Position - Ending (b)	\$ 154,483,072
Net OPEB Liability - Ending (a) - (b)	\$ 120,030,959

Plan Fiduciary Net Position as a Percentage

56.28%

Covered Employee Payroll	\$ 1,032,405,030
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Net OPEB Liability as a Percentage

11.63%



Schedule of Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios Multiyear

Fiscal year ending July 1,	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service Cost	\$ 4,003,587	\$ 4,273,247	\$ 4,041,849	\$ 3,827,807	\$ 3,766,661	\$ 3,430,578
Interest on the Total OPEB Liability	15,155,215	14,657,683	15,498,021	15,217,017	14,485,170	14,327,443
Benefit Changes	-	-	-	-	-	-
Difference between Expected and Actual Experience	616,158	2,164,642	314,726	(1,374,146)	2,732,254	(2,231,206)
Assumption Changes ¹	30,533,446	-	4,372,129	5,002,621	-	8,860,723
Benefit payments and refunds	(13,746,110)	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
Net Change in Total OPEB Liability	\$ 36,562,296	\$ 8,211,061	\$ 11,909,650	\$ 11,168,229	\$ 9,968,025	\$ 14,373,168
Total OPEB Liability - Beginning	237,951,735	229,740,674	217,831,024	206,662,795	196,694,770	182,321,602
Total OPEB Liability - Ending (a)	\$ 274,514,031	\$ 237,951,735	\$ 229,740,674	\$ 217,831,024	\$ 206,662,795	\$ 196,694,770
Plan Fiduciary Net Position						
Employer Contributions	\$ 12,565,573	\$ 13,110,651	\$ 13,392,266	\$ 12,977,460	\$ 12,834,547	\$ 12,575,627
Employee Contributions	12,234	15,481	16,319	15,859	15,984	16,173
Contribution - Service Credit Repurchase	456,895	375,038	556,585	377,329	746,942	464,323
OPEB Plan Net Investment Income	(26,756,507)	36,526,655	6,904,869	8,178,932	8,210,898	12,074,082
Benefit payments and refunds	(13,746,110)	(12,884,511)	(12,317,075)	(11,505,070)	(11,016,060)	(10,014,370)
OPEB Plan Administrative Expense	(383,458)	(430,097)	(453,913)	(437,349)	(480,244)	(443,220)
Transfers and Other Income	(1)	312	9,580	(857)	225	-
Net Change in Plan Fiduciary Net Position	(27,851,374)	36,713,529	8,108,631	9,606,304	10,312,292	14,672,615
Plan Fiduciary Net Position - Beginning	182,334,446	145,620,917	137,512,286	127,905,982	117,593,690	102,921,075
Plan Fiduciary Net Position - Ending (b)	\$ 154,483,072	\$ 182,334,446	\$ 145,620,917	\$ 137,512,286	\$ 127,905,982	\$ 117,593,690
Net OPEB Liability - Ending (a) - (b)	120,030,959	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	56.28 %	76.63 %	63.38 %	63.13 %	61.89 %	59.78 %
Covered Employee Payroll	\$ 1,032,405,030	\$ 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	11.63 %	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.
For fiscal year ending June 30, 2022, includes difference in liability due to a change in the investment return assumption from 6.50 percent to 5.75 percent.

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 %
2022	274,514,031	154,483,072	120,030,959	56.28 %	1,032,405,030	11.63 %

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 %
2022	12,413,473	12,565,573	(152,100)	1,032,405,030	1.22 %

Ten fiscal years will be built prospectively.

Notes to Schedule of Contributions

Valuation Date:	July 1, 2022
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 2022 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	5.75%
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 investment return assumption was decreased from 6.50% to 5.75% beginning with the actuarial valuation as of July 1, 2022. 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 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	
2022	

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
2022	55,617,289	19,996,404	12,565,573	55,636,035	(1,346,804)	120,030,959

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
Broad US Equity	39.00 %	5.75 %	2.24 %
International Equities	26.00 %	6.00 %	1.56 %
Core-Plus Fixed Income	35.00 %	0.22 %	0.08 %
Total	100.00 %		3.88 %

Asset allocation and long-term expected returns were provided by investment consultant and are net of inflation of 2.25%.

The discount rate used to measure the total OPEB liability was 5.39%. The projection of cash flows used to determine the discount rate assumed 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 depleted by 2062. Therefore, the long-term expected rate of return on OPEB plan investments could not be applied to all periods of projected benefit payments.

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 5.39%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

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

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, 2022

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	14,290
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	7,639
Active Plan Members	<u>19,018</u>
Total Plan Members	40,947

SECTION E

SCHEDULES OF EMPLOYER ALLOCATIONS

Schedule of Net OPEB Liability by Employer Type

As of June 30, 2021						As of June 30, 2022					
		Current	Estimated		Net OPEB Liability		Current	Estimated		Net OPEB Liability	
		Contribution	2021-2022	Proportionate	Under Current		Contribution	2022-2023	Proportionate	Under Current	
Employer	2021 Payroll	Rate	Contribution	Share	Discount Rate	2022 Payroll	Rate	Contribution	Share	Discount Rate	
City	\$ 139,988,494	1.14%	\$ 1,595,866	12.839943%	\$ 7,141,223	\$ 136,170,635	1.14%	\$ 1,552,344	13.189655%	\$ 15,831,670	
County	199,333,188	1.14%	2,272,398	18.283125%	10,168,574	189,339,704	1.14%	2,158,472	18.339676%	22,013,287	
District Health Unit	12,734,023	1.14%	145,167	1.167983%	649,601	12,281,821	1.14%	140,013	1.189633%	1,427,930	
Political Subdivision	23,052,054	1.14%	262,791	2.114371%	1,175,956	22,829,218	1.14%	260,254	2.211268%	2,654,204	
School District	171,774,116	1.14%	1,958,227	15.755366%	8,762,707	156,205,882	1.14%	1,780,741	15.130291%	18,161,036	
State	260,296,846	1.14%	2,967,383	23.874798%	13,278,515	249,678,412	1.14%	2,846,334	24.184154%	29,028,470	
State of ND	283,079,077	1.14%	3,227,101	25.964417%	14,440,707	265,899,362	1.14%	3,031,249	25.755335%	30,914,375	
Total	\$ 1,090,257,798	1.14%	\$ 12,428,933	100.000003%	\$ 55,617,283	\$ 1,032,405,034	1.14%	\$ 11,769,407	100.000012%	\$ 120,030,972	

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, 2022		
		Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
		1% Lower	Discount Rate	1% Higher
		4.39%	5.39%	6.39%
City	13.189655%	\$ 20,208,181	\$ 15,831,670	\$ 12,157,713
County	18.339676%	28,098,640	22,013,287	16,904,801
District Health Unit	1.189633%	1,822,662	1,427,930	1,096,556
Political Subdivision	2.211268%	3,387,928	2,654,204	2,038,259
School District	15.130291%	23,181,470	18,161,036	13,946,511
State	24.184154%	37,053,098	29,028,470	22,292,012
State of ND	25.755335%	39,460,339	30,914,375	23,740,273
Total	100.000012%	\$ 153,212,318	\$ 120,030,972	\$ 92,176,125

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	13.189655%	\$ 1,657,356	\$ 1,654,044	\$ 3,312	\$ 136,170,635	1.21%
County	18.339676%	2,304,485	2,331,729	(27,244)	189,339,704	1.23%
District Health Unit	1.189633%	149,484	145,974	3,510	12,281,821	1.19%
Political Subdivision	2.211268%	277,859	277,329	530	22,829,218	1.21%
School District	15.130291%	1,901,211	1,967,127	(65,916)	156,205,882	1.26%
State	24.184154%	3,038,877	3,036,232	2,645	249,678,412	1.22%
State of ND	25.755335%	3,236,303	3,244,617	(8,314)	265,899,362	1.22%
Total	100.000012%	\$ 12,565,575	\$ 12,657,052	\$ (91,477)	\$ 1,032,405,034	1.23%

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	Total Employer	Expense
City	13.189655%	\$ 375,320	\$ 3,987,815	\$ 2,131,680	\$ 1,387,263	\$ 7,882,078	\$ 136,146	\$ -	\$ -	\$ 336,575	\$ 472,721	\$ 2,637,467	\$ 332,357	\$ 2,969,824	
County	18.339676%	521,864	5,544,891	2,964,016	756,749	9,787,520	189,304	-	-	894,982	1,084,286	3,667,285	(55,854)	3,611,431	
District Health Unit	1.189633%	33,848	359,679	192,267	71,988	657,782	12,279	-	-	53,446	65,725	237,885	5,140	243,025	
Political Subdivision	2.211268%	62,927	668,565	357,382	293,404	1,382,278	22,829	-	-	169,050	191,879	442,151	39,005	481,156	
School District	15.130291%	430,544	4,574,550	2,445,322	1,134,497	8,584,913	156,178	-	-	1,511,496	1,667,674	3,025,523	(84,420)	2,941,103	
State	24.184154%	688,174	7,311,931	3,908,585	800,008	12,708,698	249,627	-	-	1,011,937	1,261,564	4,835,954	(90,765)	4,745,189	
State of ND	25.755335%	732,884	7,786,966	4,162,520	1,020,021	13,702,391	265,841	-	-	1,389,835	1,655,676	5,150,129	(133,695)	5,016,434	
Total	100.000012%	\$ 2,845,561	\$ 30,234,397	\$ 16,161,772	\$ 5,463,930	\$ 54,705,660	\$ 1,032,204	\$ -	\$ -	\$ 5,367,321	\$ 6,399,525	\$ 19,996,394	\$ 11,768	\$ 20,008,162	

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



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

		Schedule of Deferred Outflows/(Inflows)								
	Proportionate								2029 and	
Employer	Share	Total Deferred	2023	2024	2025	2026	2027	2028	Thereafter	
City	13.189655%	\$ 7,409,357	\$ 1,994,625	\$ 1,886,436	\$ 1,641,870	\$ 1,886,426	\$ -	\$ -	\$ -	
County	18.339676%	8,703,234	2,255,455	2,099,813	1,842,715	2,505,251	-	-	-	
District Health Unit	1.189633%	592,057	155,072	145,379	126,746	164,860	-	-	-	
Political Subdivision	2.211268%	1,190,399	317,689	299,702	258,041	314,967	-	-	-	
School District	15.130291%	6,917,239	1,822,424	1,696,207	1,430,205	1,968,403	-	-	-	
State	24.184154%	11,447,134	2,957,113	2,749,497	2,425,078	3,315,446	-	-	-	
State of ND	25.755335%	12,046,715	3,112,197	2,892,613	2,560,133	3,481,772	-	-	-	
Total	100.000012%	\$ 48,306,135	\$ 12,614,575	\$ 11,769,647	\$ 10,284,788	\$ 13,637,125	\$ -	\$ -	\$ -	

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, 2021										As of June 30, 2022									
				Current	Estimated		Net OPEB Liability		Current	Estimated 2022-		Net OPEB Liability							
Employer Type	Employer ID	Employer	2021 Payroll	Contribution Rate	2021-2022 Contribution	Proportionate Share	Under Current Discount Rate	2022 Payroll	Contribution Rate	2023 Contribution	Proportionate Share	Under Current Discount Rate							
State of ND	010100	Governor's Office	\$ 1,143,994	1.14%	\$ 13,042	0.104929%	\$ 58,359	\$ 1,063,035	1.14%	\$ 12,119	0.102967%	\$ 123,592							
State of ND	010800	Secretary Of State	1,418,545	1.14%	16,171	0.130111%	72,364	1,263,619	1.14%	14,405	0.122396%	146,913							
State	011000	Office Of Management & Budget	3,006,570	1.14%	36,555	0.294111%	163,577	3,058,074	1.14%	34,862	0.296209%	355,543							
State	011200	Information Technology Dept	27,143,812	1.14%	309,439	2.489669%	1,384,686	28,610,125	1.14%	326,155	2.771211%	3,326,311							
State	011700	State Auditor's Office	3,036,657	1.14%	34,618	0.278527%	154,909	2,959,320	1.14%	33,736	0.286643%	344,060							
State	011800	Central Services	1,354,486	1.14%	15,441	0.124235%	69,096	1,096,031	1.14%	12,495	0.106163%	127,428							
State of ND	012000	State Treasurer's Office	368,627	1.14%	4,202	0.033811%	18,805	378,084	1.14%	4,310	0.036622%	43,958							
State	012500	Attorney General's Office	15,318,225	1.14%	174,628	1.405009%	781,428	15,188,699	1.14%	173,151	1.471196%	1,765,891							
State of ND	012700	Tax Department	5,623,564	1.14%	64,109	0.515801%	286,875	5,595,187	1.14%	63,785	0.541957%	650,516							
State of ND	013000	Facility Management	1,593,339	1.14%	18,164	0.146143%	81,281	1,600,280	1.14%	18,243	0.155005%	186,054							
State of ND	014000	Office Of Administrative Hearings	345,498	1.14%	3,939	0.031690%	17,625	358,512	1.14%	4,087	0.034726%	41,682							
State	016000	Legislative Council	3,125,558	1.14%	35,631	0.286681%	159,444	3,137,332	1.14%	35,766	0.303886%	364,757							
State of ND	018000	ND Supreme Court	25,702,015	1.14%	293,003	2.357425%	1,311,136	25,056,557	1.14%	285,645	2.427008%	2,913,161							
State of ND	018800	Commission On Legal Counsel For Indigents	2,143,500	1.14%	24,436	0.196605%	109,346	1,817,096	1.14%	20,715	0.176006%	211,262							
State	019000	Retirement & Investment Office	1,441,997	1.14%	16,439	0.132262%	73,561	1,084,321	1.14%	12,361	0.105029%	126,067							
State	019200	ND Public Employees Retirement System	2,066,748	1.14%	23,561	0.189565%	105,431	1,994,271	1.14%	22,735	0.193168%	231,861							
State of ND	019500	ND Ethics Commission	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-							
State of ND	020100	Public Instruction	4,569,309	1.14%	52,090	0.419104%	233,094	4,074,053	1.14%	46,444	0.394618%	473,664							
State	020200	Education Standards & Practice	519,060	1.14%	5,917	0.047609%	26,479	528,612	1.14%	6,026	0.051202%	61,458							
State	021500	ND University System Office	1,011,048	1.14%	11,526	0.092735%	51,577	1,116,822	1.14%	12,732	0.108177%	129,846							
State of ND	022300	ND Youth Correctional Center	2,573,302	1.14%	29,336	0.236027%	131,272	1,806,096	1.14%	20,589	0.174941%	209,983							
State of ND	022400	Juvenile Services - DOCR	1,602,171	1.14%	18,265	0.146953%	81,731	1,332,816	1.14%	15,194	0.129098%	154,958							
State	022600	Land Department	1,786,875	1.14%	20,370	0.163895%	91,154	1,407,646	1.14%	16,047	0.136346%	163,657							
State	022700	Bismarck State College	4,238,219	1.14%	48,316	0.388735%	216,204	4,006,832	1.14%	45,678	0.388107%	465,849							
State	022800	Lake Region State College	1,542,872	1.14%	17,589	0.141514%	78,706	1,621,495	1.14%	18,485	0.157060%	188,521							
State	022900	Williston State College	752,544	1.14%	8,579	0.069024%	38,389	589,546	1.14%	6,721	0.057104%	68,542							
State	023000	University Of North Dakota	35,653,280	1.14%	406,447	3.270170%	1,818,780	33,945,074	1.14%	386,974	3.287961%	3,946,571							
State	023500	North Dakota State University	28,958,465	1.14%	330,127	2.656112%	1,477,257	27,184,336	1.14%	309,901	2.633108%	3,160,545							
State	023800	ND St College Of Science	4,739,352	1.14%	54,029	0.434700%	241,768	4,399,656	1.14%	50,156	0.426156%	511,519							
State	023900	Dickinson State University	2,005,043	1.14%	22,857	0.183905%	102,283	1,886,472	1.14%	21,506	0.182726%	219,328							
State	024000	Mayville State University	2,494,508	1.14%	28,437	0.228800%	127,252	2,494,362	1.14%	28,436	0.241607%	290,003							
State	024100	Minot State University	4,991,726	1.14%	56,906	0.457848%	254,643	4,549,816	1.14%	51,868	0.440701%	528,978							
State	024200	Valley City State University	1,801,603	1.14%	20,538	0.165246%	91,905	1,661,007	1.14%	18,935	0.160887%	193,114							
State of ND	025000	ND State Library	1,050,403	1.14%	11,975	0.096344%	53,584	984,735	1.14%	11,226	0.095383%	114,489							
State of ND	025200	SCHOOL FOR THE DEAF	1,326,333	1.14%	15,120	0.121653%	67,660	1,231,962	1.14%	14,044	0.119329%	143,232							
State of ND	025300	School For The Blind	758,724	1.14%	8,649	0.069591%	38,705	777,350	1.14%	8,862	0.075295%	90,377							
State	026100	ND Board Of Nursing	170,791	1.14%	8,103	0.065195%	36,260	617,736	1.14%	7,042	0.059835%	71,821							
State of ND	027000	Career & Technical Education	1,781,263	1.14%	20,306	0.163380%	90,868	1,721,371	1.14%	19,624	0.166734%	200,132							
State of ND	030100	ND Department Of Health	11,743,953	1.14%	133,881	1.077172%	599,094	11,009,335	1.14%	125,506	1.066378%	1,279,984							
State of ND	030300	Mental Health	8,913,577	1.14%	101,615	0.817566%	454,708	8,264,122	1.14%	94,211	0.800473%	960,815							
State of ND	031000	Life Skills and Transition Center	10,519,428	1.14%	119,921	0.964857%	536,627	9,623,170	1.14%	109,704	0.932112%	1,118,823							
State of ND	031200	North Dakota State Hospital	14,642,245	1.14%	166,922	1.343008%	746,945	13,137,004	1.14%	149,762	1.272466%	1,527,353							
State of ND	031300	ND Veterans Home	4,040,431	1.14%	46,061	0.370594%	206,114	3,704,687	1.14%	42,233	0.358840%	430,719							
State of ND	031600	Indian Affairs Commission	119,988	1.14%	1,368	0.011005%	6,121	122,328	1.14%	1,395	0.011849%	14,222							
State of ND	032100	Veterans Affairs Department	385,175	1.14%	4,391	0.035329%	19,649	438,761	1.14%	5,002	0.042499%	51,012							
State of ND	032500	Department Of Human Services	73,013,927	1.14%	832,359	6.696942%	3,724,658	69,754,609	1.14%	795,203	6.756516%	8,109,911							
State of ND	036000	Protection & Advocacy Project	1,665,590	1.14%	18,988	0.152770%	84,967	1,352,057	1.14%	15,413	0.130962%	157,195							
State	038000	Job Service North Dakota	8,671,300	1.14%	98,853	0.795344%	442,349	7,579,026	1.14%	86,401	0.734114%	881,164							
State	040100	Insurance Department	2,251,128	1.14%	25,663	0.206477%	114,837	2,327,406	1.14%	26,532	0.225435%	270,592							
State of ND	040500	Industrial Commission	6,894,536	1.14%	78,598	0.632377%	351,711	6,371,349	1.14%	72,633	0.617137%	740,755							
State of ND	040600	ND Department Of Labor	568,638	1.14%	6,482	0.052156%	29,008	582,040	1.14%	6,635	0.056377%	67,670							
State of ND	040800	Public Service Commission	2,906,772	1.14%	33,137	0.266613%	148,283	2,547,648	1.14%	29,043	0.246768%	296,198							
State of ND	041200	Aeronautics Commission	416,434	1.14%	4,747	0.038196%	21,244	429,304	1.14%	4,894	0.041583%	49,912							
State of ND	041300	Department Of Financial Institutions	1,890,834	1.14%	21,556	0.173430%	96,457	1,759,421	1.14%	20,057	0.170420%	204,557							
State of ND	041400	ND Securities Department	567,159	1.14%	6,466	0.052021%	28,933	514,362	1.14%	5,864	0.049822%	59,802							
State	042600	State Board Of Law Examiners	333,288	1.14%	3,799	0.030570%	17,002	347,112	1.14%	3,957	0.033622%	40,357							
State	042700	ND State Board Of Cosmetology	106,983	1.14%	1,220	0.009813%	5,458	84,288	1.14%	961	0.008164%	9,799							
State	042800	ND State Plumbing Board	411,120	1.14%	4,687	0.037709%	20,973	423,444	1.14%	4,827	0.040105%	49,231							
State	047100	Bank Of North Dakota	11,203,431	1.14%	127,719	1.027595%	571,520	9,918,261	1.14%	113,068	0.960695%	1,153,131							
State	047200	Public Finance Authority	172,908	1.14%	1,971	0.015859%	8,820	176,856	1.14%	2,016	0.017130%	20,561							
State	047300	Housing Finance Agency	2,506,682	1.14%	28,576	0.229916%	127,873	2,544,878	1.14%	29,012	0.246500%	295,876							
State	047500	Mill & Elevator Association	8,385,470	1.14%	95,594	0.769127%	427,768	8,084,872	1.14%	92,168	0.783110%	939,974							
State	048500	Workforce Safety & Insurance	15,030,271	1.14%	171,345	1.378598%	766,739	14,413,129	1.14%	164,310	1.396073%	1,675,720							
State of ND	050200	Field Services Division	7,484,267	1.14%	85,321	0.686468%	381,795	7,346,464	1.14%	83,750	0.711587%	854,125							

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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, 2021							As of June 30, 2022						
Employer Type	Employer ID	Employer	2021 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2022 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	
				Contribution Rate	Contribution	Share	Under Current Discount Rate		Contribution Rate	Contribution	Share	Under Current Discount Rate	
State of ND	050400	Highway Patrol	13,305,264	1.14%	151,680	1.220378%	678,741	13,915,131	1.14%	158,632	1.347836%	1,617,820	
State of ND	051600	Heart River Correctional Center	-	0.00%	-	0.000000%	-	743,099	1.14%	8,471	0.197787%	86,395	
State of ND	051700	Department Of Corrections Transitional Services	2,203,094	1.14%	25,115	0.202071%	112,386	2,078,604	1.14%	23,696	0.201336%	241,666	
State of ND	051800	James River Correctional Ctr	7,785,120	1.14%	88,750	0.714062%	397,142	6,261,597	1.14%	71,382	0.606506%	727,995	
State of ND	051900	State Penitentiary	9,982,994	1.14%	113,806	0.915654%	509,262	7,767,863	1.14%	88,554	0.752405%	903,119	
State	052000	Rough Rider Industries	1,513,294	1.14%	17,252	0.138801%	77,197	1,502,679	1.14%	17,131	0.145551%	174,706	
State of ND	053000	Department Of Corrections And Rehabilitation	6,970,516	1.14%	79,464	0.639346%	355,587	5,689,297	1.14%	66,910	0.568507%	682,384	
State of ND	054000	Adjutant General ND National Guard	11,069,584	1.14%	126,193	1.015318%	564,692	10,316,427	1.14%	117,607	0.999262%	1,199,424	
State of ND	060100	Department Of Commerce	3,289,309	1.14%	37,498	0.301700%	167,797	3,052,728	1.14%	34,801	0.295691%	354,921	
State of ND	060200	Dept Of Agriculture	3,804,931	1.14%	43,376	0.348994%	194,101	3,892,828	1.14%	44,378	0.377064%	452,594	
State of ND	060700	Milk Marketing Board	70,300	1.14%	801	0.006448%	3,586	61,500	1.14%	701	0.005957%	7,150	
State of ND	060800	ND Oilseed Council	34,602	1.14%	394	0.003174%	1,765	35,640	1.14%	406	0.003452%	4,143	
State	061100	ND Soybean Council	332,218	1.14%	3,787	0.030472%	16,948	252,816	1.14%	2,882	0.024488%	29,393	
State of ND	061400	ND Corn Utilization Council	155,796	1.14%	1,776	0.014290%	7,948	165,300	1.14%	1,884	0.016011%	19,218	
State of ND	061600	State Seed Department	1,549,345	1.14%	17,663	0.142108%	79,037	1,394,856	1.14%	15,901	0.135107%	162,170	
State	062400	Beef Commission	147,312	1.14%	1,679	0.013512%	7,515	189,607	1.14%	2,162	0.018366%	22,045	
State of ND	062500	ND Wheat Commission	474,492	1.14%	5,409	0.043521%	24,205	481,432	1.14%	5,488	0.046632%	55,973	
State of ND	062600	ND Barley Council	152,004	1.14%	1,733	0.013942%	7,754	152,004	1.14%	1,733	0.014723%	17,672	
State	066500	State Fair Association	864,347	1.14%	9,854	0.079279%	44,093	760,008	1.14%	8,664	0.073615%	88,361	
State of ND	067000	Racing Commission	134,412	1.14%	1,532	0.012328%	6,856	139,014	1.14%	1,585	0.013465%	16,162	
State of ND	070100	Historical Society	3,926,265	1.14%	44,759	0.360123%	200,291	3,838,194	1.14%	43,755	0.371772%	446,241	
State of ND	070900	ND Council On The Arts	354,826	1.14%	4,045	0.032545%	18,101	346,399	1.14%	3,949	0.033553%	40,274	
State of ND	072000	Game & Fish Department	11,039,369	1.14%	125,849	1.012547%	563,151	11,029,176	1.14%	125,733	1.068299%	1,282,290	
State of ND	075000	Parks & Recreation Department	3,266,097	1.14%	37,234	0.299571%	166,613	2,960,779	1.14%	33,753	0.286785%	344,231	
State of ND	077000	Water Commission	5,737,216	1.14%	65,404	0.526226%	292,673	5,380,080	1.14%	61,333	0.521121%	625,507	
State	080100	Department Of Transportation	55,759,002	1.14%	635,653	5.114295%	2,844,432	53,469,993	1.14%	609,558	5.179168%	6,216,605	
State	090000	ND State Board Of Accountancy	108,175	1.14%	1,233	0.009922%	5,518	112,968	1.14%	1,288	0.010942%	13,134	
State	090100	Board Of Medical Examiners	261,957	1.14%	2,986	0.024027%	13,363	287,388	1.14%	3,276	0.027837%	33,413	
State	090200	Board Of Pharmacy	271,596	1.14%	3,096	0.024911%	13,855	282,456	1.14%	3,220	0.027359%	32,839	
State	090600	Real Estate Commission	193,133	1.14%	2,202	0.017714%	9,852	203,364	1.14%	2,318	0.019698%	23,644	
State	090900	Electrical Board	1,725,880	1.14%	19,675	0.158300%	88,042	1,433,080	1.14%	16,337	0.138810%	166,615	
State	095010	ND System Information Technology Services	2,147,912	1.14%	24,486	0.197010%	109,572	2,147,196	1.14%	24,478	0.207980%	249,640	
District Health Unit	100002	McIntosh District Health Unit	133,104	1.14%	1,517	0.012208%	6,790	137,481	1.14%	1,567	0.013317%	15,985	
District Health Unit	100003	Wells County Dist Health Unit	224,628	1.14%	2,561	0.020603%	11,459	150,013	1.14%	1,710	0.014530%	17,440	
District Health Unit	100004	Central Valley Health Unit	995,107	1.14%	11,344	0.091273%	50,764	989,232	1.14%	11,277	0.095818%	115,011	
District Health Unit	100005	Dickey County Health District	253,975	1.14%	2,895	0.023295%	12,956	254,282	1.14%	2,899	0.024630%	29,564	
District Health Unit	100006	Emmons County Public Health	240,790	1.14%	2,745	0.022086%	12,284	155,714	1.14%	1,775	0.015083%	18,104	
District Health Unit	100007	Rolette County Public Health	464,157	1.14%	5,291	0.042573%	23,678	503,588	1.14%	5,741	0.048778%	58,549	
District Health Unit	100008	Towner County Public Health Unit	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	
District Health Unit	100009	Nelson-Griggs District Health Unit	165,623	1.14%	1,888	0.015191%	8,449	90,492	1.14%	1,032	0.008765%	10,521	
District Health Unit	100010	First District Health Unit	2,068,717	1.14%	23,583	0.189746%	105,532	1,929,460	1.14%	21,996	0.186890%	224,326	
District Health Unit	100011	Lake Region District Health Unit	909,957	1.14%	10,374	0.083463%	46,420	963,736	1.14%	10,987	0.093349%	112,048	
District Health Unit	100012	Garrison Diversion Conservancy District	2,044,168	1.14%	23,304	0.091273%	104,279	2,079,999	1.14%	23,712	0.201471%	241,828	
District Health Unit	100013	Upper Missouri Health Unit	1,126,785	1.14%	12,845	0.103350%	57,480	1,192,477	1.14%	13,594	0.115505%	138,642	
District Health Unit	100014	Kidder County District Health Unit	69,278	1.14%	790	0.006354%	3,534	70,340	1.14%	802	0.006813%	8,178	
District Health Unit	100015	Southwestern District Health Unit	1,302,748	1.14%	14,851	0.119490%	66,457	1,325,187	1.14%	15,107	0.128359%	154,071	
District Health Unit	100017	City-County Health District	605,821	1.14%	6,906	0.055567%	30,905	513,654	1.14%	5,856	0.049753%	59,719	
District Health Unit	100018	Sargent County District Health Unit	122,310	1.14%	1,394	0.011218%	6,239	123,585	1.14%	1,409	0.011971%	14,369	
District Health Unit	100019	Trall District Health Unit	187,248	1.14%	2,135	0.017175%	9,552	184,509	1.14%	2,103	0.017872%	21,452	
District Health Unit	100021	Cavalier County Health Dist	113,976	1.14%	1,299	0.010454%	5,814	124,794	1.14%	1,423	0.012088%	14,509	
District Health Unit	100022	Walsh County Health District	426,188	1.14%	4,859	0.039091%	21,741	350,615	1.14%	3,997	0.033961%	40,764	
District Health Unit	100023	Custer Health Unit	1,279,443	1.14%	14,586	0.117352%	65,268	1,142,663	1.14%	13,026	0.110680%	132,850	
Political Subdivision	100024	Southeast Water Users District	478,327	1.14%	5,453	0.043873%	24,401	495,878	1.14%	5,653	0.048031%	57,652	
City	200002	City Of Mcville	75,448	1.14%	860	0.006920%	3,849	79,717	1.14%	909	0.007721%	9,268	
City	200003	City Of Drayton	49,581	1.14%	565	0.004548%	2,529	178,407	1.14%	2,034	0.017281%	20,743	
City	200004	City Of Fessenden	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	
City	200005	City Of Westhope	112,080	1.14%	1,278	0.010280%	5,717	112,080	1.14%	1,278	0.010856%	13,031	
City	200006	City Of Belfield	150,983	1.14%	1,721	0.013848%	7,702	95,798	1.14%	1,092	0.009279%	11,138	
City	200007	City Of Beulah	720,439	1.14%	8,213	0.066080%	36,752	758,696	1.14%	8,649	0.073488%	88,208	
City	200008	City Of Rolla	225,320	1.14%	2,569	0.020667%	11,494	270,465	1.14%	3,083	0.026198%	31,446	
City	200009	City Of New Town	965,259	1.14%	11,004	0.088535%	49,241	617,822	1.14%	7,043	0.059843%	71,830	
City	200010	City Of Cavalier	610,242	1.14%	6,957	0.055972%	31,130	659,323	1.14%	7,516	0.063863%	76,655	
City	200011	City Of Harvey	490,644	1.14%	5,593	0.045003%	25,029	437,389	1.14%	4,986	0.042366%	50,852	
City	200012	City Of Napoleon	168,240	1.14%	1,918	0.015431%	8,582	170,766	1.14%	1,947	0.016541%	19,854	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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, 2021							As of June 30, 2022						
Employer Type	Employer ID	Employer	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	
City	200014	City Of Grand Forks	24,298,025	1.14%	276,997	2.228650%	1,239,515	24,273,736	1.14%	276,721	2.351183%	2,822,147	
City	200015	City Of Killdeer	626,889	1.14%	7,147	0.057499%	31,979	529,331	1.14%	6,034	0.051272%	61,542	
City	200016	City Of Ellendale	395,572	1.14%	4,510	0.036282%	20,179	400,893	1.14%	4,570	0.038831%	46,609	
City	200017	City Of Wishek	226,983	1.14%	2,588	0.020819%	11,579	199,487	1.14%	2,274	0.019323%	23,194	
City	200018	City Of Granville	-	1.14%	-	0.0000000%	-	24,187	1.14%	276	0.002343%	2,812	
City	200019	City Of Linton	184,504	1.14%	2,103	0.016923%	9,412	189,889	1.14%	2,165	0.018393%	22,077	
City	200020	City Of Finley	77,039	1.14%	878	0.007066%	3,930	100,188	1.14%	1,142	0.009704%	11,648	
City	200021	City Of Wilton	91,238	1.14%	1,040	0.008368%	4,654	98,165	1.14%	1,119	0.009508%	11,413	
City	200022	City Of Ray	188,745	1.14%	2,152	0.017312%	9,628	194,982	1.14%	2,223	0.018886%	22,669	
City	200025	City Of Medora	224,051	1.14%	2,554	0.020550%	11,429	186,705	1.14%	2,128	0.018084%	21,706	
City	200026	City Of Velva	197,830	1.14%	2,255	0.018145%	10,092	206,741	1.14%	2,357	0.020025%	24,036	
City	200027	City Of Mandan	2,862,304	1.14%	32,630	0.262535%	146,015	3,180,214	1.14%	36,254	0.308039%	369,742	
City	200028	City Of Thompson	191,285	1.14%	2,181	0.017545%	9,758	207,851	1.14%	2,370	0.020133%	24,166	
City	200029	City Of Williston	21,620,054	1.14%	246,469	1.983022%	1,102,903	20,542,313	1.14%	234,182	1.989753%	2,388,320	
City	200030	City Of Bowman	775,710	1.14%	8,843	0.071149%	39,571	714,844	1.14%	8,149	0.069241%	83,111	
City	200031	City Of Tioga	861,011	1.14%	9,816	0.078973%	43,923	852,037	1.14%	9,713	0.082529%	99,060	
City	200033	City Of Rhame	52,940	1.14%	604	0.004856%	2,701	59,371	1.14%	677	0.005751%	6,903	
City	200035	City Of Fargo	34,421,272	1.14%	392,403	3.157168%	1,755,931	32,026,452	1.14%	365,102	3.102121%	3,723,506	
City	200036	City Of Jamestown	4,877,742	1.14%	55,606	0.447393%	248,828	4,932,997	1.14%	56,236	0.477816%	573,527	
City	200037	City Of Beach	280,528	1.14%	3,198	0.025730%	14,310	286,270	1.14%	3,263	0.027728%	33,282	
City	200038	City Of Glenburn	65,602	1.14%	748	0.006017%	3,346	27,760	1.14%	316	0.002689%	3,228	
City	200040	City Of Kulm	84,115	1.14%	959	0.007715%	4,291	88,572	1.14%	1,010	0.008579%	10,297	
City	200041	City Of Harwood	159,774	1.14%	1,821	0.014655%	8,151	99,728	1.14%	1,137	0.009660%	11,595	
City	200043	City Of Dickinson	6,831,216	1.14%	77,876	0.626569%	348,481	7,180,759	1.14%	81,861	0.695537%	834,860	
City	200045	City Of Mapleton	107,808	1.14%	1,229	0.009888%	5,499	61,130	1.14%	697	0.005921%	7,107	
City	200046	City Of Wahpeton	2,549,632	1.14%	29,066	0.233856%	130,064	2,364,409	1.14%	26,954	0.229020%	274,895	
City	200047	City Of Bottineau	545,281	1.14%	6,216	0.050014%	27,816	462,498	1.14%	5,272	0.044798%	53,771	
City	200049	City Of Elgin	31,357	1.14%	357	0.002876%	1,600	34,385	1.14%	392	0.003331%	3,998	
City	200050	City Of Rugby	446,364	1.14%	5,089	0.040941%	22,770	382,118	1.14%	4,356	0.037012%	44,426	
City	200051	City Of New Salem	90,176	1.14%	1,028	0.008271%	4,600	63,112	1.14%	719	0.006113%	7,337	
City	200052	City Of Walhalla	181,076	1.14%	2,064	0.016609%	9,237	196,793	1.14%	2,243	0.019062%	22,880	
City	200053	City Of Gwinner	165,020	1.14%	1,881	0.015136%	8,418	173,734	1.14%	1,981	0.016828%	20,199	
City	200054	City Of Kenmare	255,701	1.14%	2,915	0.023453%	13,044	84,583	1.14%	964	0.008193%	9,834	
City	200055	City Of Watford City	3,998,361	1.14%	45,581	0.366735%	203,968	3,780,326	1.14%	43,096	0.366167%	439,514	
City	200057	City Of Cooperstown	123,531	1.14%	1,408	0.011330%	6,301	91,365	1.14%	1,042	0.008850%	10,623	
City	200058	City Of New England	105,421	1.14%	1,202	0.009669%	5,378	106,942	1.14%	1,219	0.010359%	12,434	
City	200059	City Of Carrington	669,312	1.14%	7,630	0.061390%	34,143	652,854	1.14%	7,443	0.063236%	75,903	
City	200060	City Of Mott	133,923	1.14%	1,527	0.012284%	6,832	82,716	1.14%	943	0.008012%	9,617	
City	200061	City Of Larimore	148,347	1.14%	1,691	0.013607%	7,568	152,722	1.14%	1,741	0.014793%	17,756	
City	200062	City Of Sherwood	-	1.14%	-	0.0000000%	-	-	1.14%	-	0.0000000%	-	
City	200063	City Of Lamoure	66,495	1.14%	758	0.006099%	3,392	68,167	1.14%	777	0.006603%	7,926	
City	200064	City Of Michigan	59,682	1.14%	680	0.005474%	3,044	47,732	1.14%	544	0.004623%	5,549	
City	200065	City Of Park River	408,471	1.14%	4,657	0.037466%	20,838	436,005	1.14%	4,970	0.042232%	50,691	
City	200067	City Of Hatton	40,654	1.14%	463	0.003729%	2,074	46,372	1.14%	529	0.004492%	5,392	
City	200069	City Of Northwood	270,284	1.14%	3,081	0.024791%	13,788	246,961	1.14%	2,815	0.023921%	28,713	
City	200070	City Of Powers Lake	111,012	1.14%	1,266	0.010182%	5,663	45,600	1.14%	520	0.004417%	5,302	
City	200072	City Of Towner	70,160	1.14%	800	0.006435%	3,579	75,000	1.14%	855	0.007265%	8,720	
City	200073	City Of Pembina	89,296	1.14%	1,018	0.008190%	4,555	10,000	1.14%	114	0.000969%	1,163	
City	200075	City Of Underwood	52,386	1.14%	597	0.004805%	2,672	53,116	1.14%	606	0.005145%	6,176	
City	200076	City Of New Leipzig	-	1.14%	-	0.0000000%	-	-	1.14%	-	0.0000000%	-	
City	200077	City Of Stanley	781,498	1.14%	8,909	0.071680%	39,866	749,270	1.14%	8,542	0.072575%	87,112	
City	200080	City Of Crosby	186,531	1.14%	2,126	0.017109%	9,516	144,549	1.14%	1,648	0.014001%	16,806	
City	200083	City Of Grafton	1,562,172	1.14%	17,809	0.143285%	79,691	1,461,130	1.14%	16,657	0.141527%	169,876	
City	200084	City Of Emerado	86,642	1.14%	988	0.007947%	4,420	92,150	1.14%	1,051	0.008926%	10,714	
City	200085	City Of Lincoln	606,836	1.14%	6,918	0.055660%	30,957	573,330	1.14%	6,536	0.055533%	66,657	
City	200086	City Of Minto	95,528	1.14%	1,089	0.008762%	4,873	37,290	1.14%	425	0.003612%	4,336	
City	200087	City Of Ashley	122,882	1.14%	1,401	0.011271%	6,269	129,795	1.14%	1,480	0.012572%	15,090	
City	200088	City Of Neche	44,772	1.14%	510	0.004107%	2,284	-	1.14%	-	0.0000000%	-	
City	200089	City Of Surrey	224,098	1.14%	2,555	0.020555%	11,432	279,144	1.14%	3,182	0.027038%	32,454	
City	200090	City Of Hankinson	267,736	1.14%	3,052	0.024557%	13,658	211,150	1.14%	2,407	0.020452%	24,549	
City	200091	City Of New Rockford	205,866	1.14%	2,347	0.018882%	10,502	157,530	1.14%	1,796	0.015259%	18,316	
City	200092	City Of Minot	4,747,412	1.14%	54,120	0.435439%	242,179	4,853,448	1.14%	55,329	0.470111%	564,279	
City	200094	City Of West Fargo	12,267,498	1.14%	139,849	1.125192%	625,801	12,282,738	1.14%	140,023	1.189721%	1,428,034	
City	200096	City Of Valley City	-	0.00%	-	0.0000000%	-	758,403	1.14%	8,646	0.073460%	88,175	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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, 2021								As of June 30, 2022									
Employer Type	Employer ID	Employer	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
City	200097	City Of Devils Lake	2,237,291	1.14%	25,505	0.205208%	114,131	2,076,181	1.14%	23,668	0.201101%	241,383	2,076,181	1.14%	23,668	0.201101%	241,383
City	200098	City Of Oakes	542,738	1.14%	6,187	0.049781%	27,687	504,849	1.14%	5,755	0.048900%	58,695	504,849	1.14%	5,755	0.048900%	58,695
City	200100	City Of Mohall	165,527	1.14%	1,887	0.015182%	8,444	169,967	1.14%	1,938	0.016463%	19,761	169,967	1.14%	1,938	0.016463%	19,761
City	200101	City Of Lidgerwood	80,252	1.14%	915	0.007361%	4,094	83,487	1.14%	952	0.008087%	9,707	83,487	1.14%	952	0.008087%	9,707
City	200102	City Of McClusky	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-
City	200103	City Of Burlington	362,104	1.14%	4,128	0.033213%	18,472	325,982	1.14%	3,716	0.031575%	37,900	325,982	1.14%	3,716	0.031575%	37,900
City	200104	City Of Lisbon	444,506	1.14%	5,067	0.040771%	22,676	445,160	1.14%	5,075	0.043119%	51,756	445,160	1.14%	5,075	0.043119%	51,756
City	200110	City Of Halliday	92,407	1.14%	1,053	0.008476%	4,714	99,739	1.14%	1,137	0.009661%	11,596	99,739	1.14%	1,137	0.009661%	11,596
City	200111	City Of Maddock	94,845	1.14%	1,081	0.008699%	4,838	101,501	1.14%	1,157	0.009832%	11,801	101,501	1.14%	1,157	0.009832%	11,801
City	200114	City Of Regent	52,268	1.14%	596	0.004794%	2,666	59,546	1.14%	679	0.005768%	6,923	59,546	1.14%	679	0.005768%	6,923
City	200115	City Of Lakota	129,141	1.14%	1,472	0.011845%	6,588	131,212	1.14%	1,496	0.012709%	15,255	131,212	1.14%	1,496	0.012709%	15,255
City	200117	City Of Alexander	153,525	1.14%	1,750	0.014082%	7,832	173,180	1.14%	1,974	0.016774%	20,134	173,180	1.14%	1,974	0.016774%	20,134
City	200118	City Of Berthold	63,069	1.14%	719	0.005785%	3,217	71,012	1.14%	810	0.006878%	8,256	71,012	1.14%	810	0.006878%	8,256
City	200119	City Of Carson	82,045	1.14%	935	0.007525%	4,185	83,844	1.14%	956	0.008121%	9,748	83,844	1.14%	956	0.008121%	9,748
City	200120	City Of Dodge	45,500	1.14%	519	0.004173%	2,321	46,694	1.14%	532	0.004523%	5,429	46,694	1.14%	532	0.004523%	5,429
City	200123	City Of Grenora	103,376	1.14%	1,178	0.009482%	5,274	104,064	1.14%	1,186	0.010080%	12,099	104,064	1.14%	1,186	0.010080%	12,099
City	200124	City Of Kindred	94,120	1.14%	1,073	0.008633%	4,801	100,820	1.14%	1,149	0.009766%	11,722	100,820	1.14%	1,149	0.009766%	11,722
City	200125	City Of Richardton	95,268	1.14%	1,086	0.008738%	4,860	99,809	1.14%	1,157	0.009832%	12,099	99,809	1.14%	1,157	0.009832%	12,099
City	200126	City Of Garrison	68,626	1.14%	782	0.006294%	3,501	71,012	1.14%	810	0.006878%	8,256	71,012	1.14%	810	0.006878%	8,256
County	300001	Adams County	685,358	1.14%	7,813	0.062862%	34,962	719,057	1.14%	8,197	0.069649%	83,600	719,057	1.14%	8,197	0.069649%	83,600
County	300002	Barnes County	3,108,287	1.14%	35,434	0.285097%	158,563	3,378,871	1.14%	38,519	0.327282%	392,840	3,378,871	1.14%	38,519	0.327282%	392,840
County	300003	Benson County	1,351,979	1.14%	15,413	0.124005%	68,968	1,383,805	1.14%	15,775	0.134037%	160,886	1,383,805	1.14%	15,775	0.134037%	160,886
County	300004	Billings County	5,297,396	1.14%	60,390	0.485885%	270,236	5,151,691	1.14%	58,729	0.498999%	598,953	5,151,691	1.14%	58,729	0.498999%	598,953
County	300005	Bottineau County	3,186,782	1.14%	36,329	0.292296%	162,567	2,777,923	1.14%	31,668	0.269073%	322,971	2,777,923	1.14%	31,668	0.269073%	322,971
County	300006	Bowman County	1,202,956	1.14%	13,714	0.110337%	61,366	1,069,866	1.14%	12,196	0.103629%	124,387	1,069,866	1.14%	12,196	0.103629%	124,387
County	300007	Burke County	1,578,572	1.14%	17,996	0.144789%	80,528	1,517,981	1.14%	17,305	0.147033%	176,485	1,517,981	1.14%	17,305	0.147033%	176,485
County	300008	Burleigh County	15,282,554	1.14%	174,221	1.401738%	779,609	14,572,178	1.14%	166,123	1.411479%	1,694,212	14,572,178	1.14%	166,123	1.411479%	1,694,212
County	300009	Cass County	22,585,851	1.14%	257,479	2.071606%	1,152,171	21,515,164	1.14%	245,273	2.083985%	2,501,427	21,515,164	1.14%	245,273	2.083985%	2,501,427
County	300010	Cavalier County	3,273,530	1.14%	37,318	0.300253%	166,993	3,048,824	1.14%	34,757	0.295313%	354,467	3,048,824	1.14%	34,757	0.295313%	354,467
County	300011	Dickey County	1,279,425	1.14%	14,585	0.117351%	65,267	1,327,107	1.14%	15,129	0.128545%	154,294	1,327,107	1.14%	15,129	0.128545%	154,294
County	300012	Divide County	1,804,438	1.14%	20,571	0.165506%	92,050	1,798,941	1.14%	20,508	0.174248%	209,152	1,798,941	1.14%	20,508	0.174248%	209,152
County	300013	Dunn County	5,478,029	1.14%	62,450	0.502453%	279,451	5,150,159	1.14%	58,712	0.498851%	598,776	5,150,159	1.14%	58,712	0.498851%	598,776
County	300014	Eddy County	698,740	1.14%	7,966	0.064089%	35,645	726,720	1.14%	8,285	0.070391%	84,491	726,720	1.14%	8,285	0.070391%	84,491
County	300015	Emmons County	2,049,562	1.14%	23,365	0.187989%	104,554	2,096,331	1.14%	23,898	0.203053%	243,726	2,096,331	1.14%	23,898	0.203053%	243,726
County	300016	Foster County	949,695	1.14%	10,827	0.087107%	48,447	882,954	1.14%	10,066	0.085524%	102,655	882,954	1.14%	10,066	0.085524%	102,655
County	300017	Golden Valley County	831,543	1.14%	9,480	0.076270%	42,419	763,484	1.14%	8,704	0.073952%	88,765	763,484	1.14%	8,704	0.073952%	88,765
County	300018	Grand Forks County	13,621,678	1.14%	155,287	1.249400%	694,882	12,059,358	1.14%	137,477	1.168084%	1,402,062	12,059,358	1.14%	137,477	1.168084%	1,402,062
County	300019	Grant County	982,758	1.14%	11,203	0.090140%	50,133	923,324	1.14%	10,526	0.089434%	107,348	923,324	1.14%	10,526	0.089434%	107,348
County	300020	Griggs County	692,414	1.14%	7,894	0.063509%	35,322	631,039	1.14%	7,194	0.061123%	73,367	631,039	1.14%	7,194	0.061123%	73,367
County	300021	Hettinger County	978,074	1.14%	11,150	0.089710%	49,894	1,028,212	1.14%	11,722	0.099594%	119,544	1,028,212	1.14%	11,722	0.099594%	119,544
County	300023	Lamoure County	1,393,099	1.14%	15,881	0.127777%	71,066	1,362,755	1.14%	15,535	0.131998%	158,438	1,362,755	1.14%	15,535	0.131998%	158,438
County	300024	Logan County	521,877	1.14%	5,949	0.047867%	26,622	459,299	1.14%	5,236	0.044488%	53,399	459,299	1.14%	5,236	0.044488%	53,399
County	300025	McHenry County	1,059,696	1.14%	12,081	0.097197%	54,058	818,272	1.14%	9,328	0.079259%	95,135	818,272	1.14%	9,328	0.079259%	95,135
County	300026	McIntosh County	797,236	1.14%	9,088	0.073124%	40,670	655,567	1.14%	7,473	0.063499%	76,218	655,567	1.14%	7,473	0.063499%	76,218
County	300027	McKenzie County	10,726,790	1.14%	122,285	0.983876%	547,205	10,927,154	1.14%	124,570	1.058417%	1,270,428	10,927,154	1.14%	124,570	1.058417%	1,270,428
County	300028	McLean County	4,788,289	1.14%	54,586	0.439189%	244,265	4,724,864	1.14%	53,863	0.457656%	549,329	4,724,864	1.14%	53,863	0.457656%	549,329
County	300029	Mercer County	3,508,645	1.14%	39,999	0.321818%	178,986	3,444,377	1.14%	39,266	0.333627%	400,456	3,444,377	1.14%	39,266	0.333627%	400,456
County	300030	Morton County	7,262,949	1.14%	82,798	0.666168%	370,505	7,030,917	1.14%	80,152	0.681023%	817,438	7,030,917	1.14%	80,152	0.681023%	817,438
County	300031	Mountrail County	6,926,611	1.14%	78,963	0.635319%	353,347	6,348,982	1.14%	72,378	0.614970%	738,154	6,348,982	1.14%	72,378	0.614970%	738,154
County	300032	Nelson County	1,400,941	1.14%	15,971	0.128496%	71,466	1,320,900	1.14%	15,058	0.127944%	153,572	1,320,900	1.14%	15,058	0.127944%	153,572
County	300033	Oliver County	770,038	1.14%	8,778	0.070629%	39,282	809,247	1.14%	9,225	0.078385%	94,086	809,247	1.14%	9,225	0.078385%	94,086
County	300034	Pembina County	2,129,385	1.14%	24,275	0.195310%	108,626	2,021,079	1.14%	23,040	0.195764%	234,977	2,021,079	1.14%	23,040	0.195764%	234,977
County	300035	Pierce County	1,869,629	1.14%	21,314	0.171485%	95,375	1,869,356	1.14%	21,311	0.181068%	217,338	1,869,356	1.14%	21,311	0.181068%	217,338
County	300036	Ramsey County	4,286,147	1.14%	48,862	0.393132%	218,649	4,267,737	1.14%	48,652	0.413378%	496,182	4,267,737	1.14%	48,652	0.413378%	496,182
County	300037	Ransom County	1,628,524	1.14%	18,565	0.149371%	83,076	1,610,382	1.14%	18,358	0.155984%	187,229	1,610,382	1.14%	18,358	0.155984%	187,229
County	300038	Renville County	1,137,646	1.14%	12,969	0.104347%	58,035	1,107,964	1.14%	12,631	0.107319%	128,816	1,107,964	1.14%	12,631	0.107319%	128,816
County	300039	Richland County	6,319,026	1.14%	72,037	0.579590%	322,352	5,904,954	1.14%	67,316	0.571961%	686,530	5,904,954	1.14%	67,316	0.571961%	686,530
County	300040	Rolette County	1,767,027	1.14%	20,144	0.162074%	90,141	1,632,889	1.14%	18,615	0.158164%	189,846	1,632,889	1.14%	18,615	0.158164%	189,846
County	300041	Sargent County	734,938	1.14%	8,378	0.067410%	37,492	672,783	1.14%	7,670	0.065167%	78,221	672,783	1.14%	7,670	0.065167%	78,221
County	300042	Sheridan County	640,733	1.14%	7,304	0.058769%	32,686	563,776	1.14%	6,427	0.054608%	65,547	563,776	1.			

Schedule of Net OPEB Liability by Employer* (Continued)

As of June 30, 2021										As of June 30, 2022									
Employer Type	Employer ID	Employer	2021 Payroll	Current	Estimated	Proportionate	Net OPEB Liability	2022 Payroll	Current	Estimated	Proportionate	Net OPEB Liability							
				Contribution	2021-2022		Under Current		Contribution	2022-2023		Under Current							
				Rate	Contribution	Share	Discount Rate		Rate	Contribution	Share	Discount Rate							
County	300048	Towner County	1,362,780	1.14%	15,536	0.124996%	69,519	1,146,478	1.14%	13,070	0.111049%	133,293							
County	300049	Trail County	2,958,372	1.14%	33,725	0.271346%	150,915	3,096,923	1.14%	35,305	0.299972%	360,059							
County	300050	Walsh County	2,636,924	1.14%	30,061	0.241862%	134,517	2,428,114	1.14%	27,680	0.235190%	282,301							
County	300051	Ward County	13,175,759	1.14%	150,204	1.208499%	672,134	12,257,418	1.14%	139,735	1.187268%	1,425,089							
County	300052	Wells County	2,144,167	1.14%	24,444	0.196666%	109,380	1,913,253	1.14%	21,811	0.185320%	222,441							
County	300053	Williams County	16,583,674	1.14%	189,054	1.521078%	845,982	15,495,141	1.14%	176,645	1.500878%	1,801,518							
School District	400002	Mcclusky Public Schools	106,607	1.14%	1,215	0.009778%	5,438	88,362	1.14%	1,007	0.008559%	10,273							
School District	400003	Lake Region Special Education Unit	516,477	1.14%	5,888	0.047372%	26,347	553,166	1.14%	6,306	0.053580%	64,313							
School District	400004	Lidgerwood Public School	354,886	1.14%	4,046	0.032551%	18,104	325,202	1.14%	3,707	0.031499%	37,809							
School District	400006	Hallday Public School	100,551	1.14%	1,146	0.009223%	5,130	71,478	1.14%	815	0.006923%	8,310							
School District	400007	Oliver-Mercer Special Education Unit	324,701	1.14%	3,702	0.029782%	16,564	238,458	1.14%	2,718	0.023097%	27,724							
School District	400008	Underwood School District #8	389,119	1.14%	4,436	0.035691%	19,850	356,093	1.14%	4,059	0.034492%	41,401							
School District	400010	New Town Public School District	1,400,591	1.14%	15,967	0.128464%	71,448	1,409,067	1.14%	16,063	0.136484%	163,823							
School District	400011	Bottineau Public School	1,356,428	1.14%	15,463	0.124414%	69,196	1,287,077	1.14%	14,673	0.124668%	149,640							
School District	400012	Peace Garden Special Services	363,381	1.14%	4,143	0.033330%	18,537	401,256	1.14%	4,574	0.038866%	46,651							
School District	400014	Beulah Public School #27	970,542	1.14%	11,064	0.089019%	49,510	832,843	1.14%	9,494	0.080670%	96,829							
School District	400016	St John School District #3	785,064	1.14%	8,950	0.072007%	40,048	844,751	1.14%	9,630	0.081824%	98,214							
School District	400017	Ellendale Public School District #40	331,363	1.14%	3,778	0.030393%	16,904	312,928	1.14%	3,567	0.030311%	36,383							
School District	400018	Rural Cass Special Education Unit	230,914	1.14%	2,632	0.021180%	11,780	250,755	1.14%	2,859	0.024288%	29,153							
School District	400019	Fargo Public Schools	22,272,110	1.14%	253,902	2.042830%	1,136,167	19,860,807	1.14%	226,413	1.923742%	2,309,086							
School District	400020	Surrey Schools	463,981	1.14%	5,289	0.042557%	23,669	436,449	1.14%	4,976	0.042275%	50,743							
School District	400021	Jamestown Public School District #1	2,889,887	1.14%	32,945	0.265065%	147,422	2,509,349	1.14%	28,607	0.243059%	291,746							
School District	400023	Warwick Public School	602,222	1.14%	6,865	0.055237%	30,721	558,621	1.14%	6,368	0.054109%	64,948							
School District	400024	Souris Valley Special Services	429,222	1.14%	4,893	0.039369%	21,896	474,271	1.14%	5,407	0.045938%	55,140							
School District	400025	Rugby Public School District #5	755,239	1.14%	8,610	0.069272%	38,527	682,019	1.14%	7,775	0.066061%	79,294							
School District	400026	Billings County School District	310,807	1.14%	3,543	0.028508%	15,855	232,175	1.14%	2,647	0.022489%	26,994							
School District	400027	Belcourt School District #7	5,402,895	1.14%	61,593	0.495561%	275,618	5,404,602	1.14%	61,612	0.523496%	628,357							
School District	400028	West Fargo Public School #6	16,529,033	1.14%	188,431	1.516066%	843,195	14,866,667	1.14%	169,480	1.440003%	1,728,449							
School District	400029	Minot Public School District #1	16,775,594	1.14%	191,242	1.538681%	855,773	14,773,722	1.14%	168,420	1.431001%	1,717,644							
School District	400030	Belfield Public School #13	322,243	1.14%	3,674	0.029557%	16,439	353,010	1.14%	4,024	0.034193%	41,042							
School District	400031	Minto Public School District #20	349,279	1.14%	3,982	0.032036%	17,818	308,555	1.14%	3,518	0.029887%	35,874							
School District	400033	Harvey Public School Dist #38	665,476	1.14%	7,586	0.061038%	33,948	645,731	1.14%	7,361	0.062546%	75,075							
School District	400034	Oakes Public Schools	511,427	1.14%	5,830	0.046909%	26,090	398,457	1.14%	4,542	0.038595%	46,326							
School District	400035	Larimore Public School District #44	518,917	1.14%	5,916	0.047596%	26,472	499,772	1.14%	5,697	0.048409%	58,106							
School District	400036	Hazen Public School District #3	623,299	1.14%	7,106	0.057170%	31,796	572,229	1.14%	6,523	0.055427%	66,530							
School District	400038	Park River Area School District	592,592	1.14%	6,756	0.054353%	30,230	559,389	1.14%	6,377	0.054183%	65,036							
School District	400039	Hillsboro Public School	427,330	1.14%	4,872	0.039195%	21,799	408,989	1.14%	4,662	0.039615%	47,550							
School District	400040	Lisbon Public School	813,421	1.14%	9,273	0.074608%	41,495	764,246	1.14%	8,712	0.074026%	88,854							
School District	400042	Northern Cass School District # 97	695,121	1.14%	7,924	0.063757%	35,460	529,255	1.14%	6,034	0.051264%	61,533							
School District	400043	Mandaree Public School #36	874,410	1.14%	9,968	0.080202%	44,606	584,633	1.14%	6,665	0.056628%	67,971							
School District	400044	Thompson Public School	412,345	1.14%	4,701	0.037821%	21,035	305,991	1.14%	3,488	0.029639%	35,576							
School District	400045	Northern Plains Special Ed Unit	138,572	1.14%	1,580	0.012710%	7,069	151,168	1.14%	1,723	0.014642%	17,575							
School District	400046	Bowman County School District #1	644,383	1.14%	7,346	0.059104%	32,872	692,748	1.14%	7,897	0.067100%	80,541							
School District	400047	Apple Creek Elementary School	41,134	1.14%	469	0.003773%	2,098	36,564	1.14%	417	0.003542%	4,251							
School District	400048	Burke Central School	178,644	1.14%	2,037	0.016385%	9,113	148,976	1.14%	1,698	0.014430%	17,320							
School District	400049	Washburn Public School	383,085	1.14%	4,367	0.035137%	19,542	308,642	1.14%	3,519	0.029895%	35,883							
School District	400050	Enderlin Area School District #24	465,022	1.14%	5,301	0.042652%	23,722	465,074	1.14%	5,302	0.045048%	54,072							
School District	400051	Midkota School	278,007	1.14%	3,169	0.025499%	14,182	179,747	1.14%	2,049	0.017411%	20,899							
School District	400052	Velva Public School	416,903	1.14%	4,753	0.038239%	21,267	388,007	1.14%	4,423	0.037583%	45,111							
School District	400053	Sheyenne Valley Special Education Unit	686,287	1.14%	7,824	0.062947%	35,009	666,987	1.14%	7,604	0.064605%	77,546							
School District	400054	Center Stanton Public School	175,320	1.14%	1,999	0.016081%	8,944	160,652	1.14%	1,831	0.015561%	18,678							
School District	400055	Burleigh County Special Education Unit	66,727	1.14%	761	0.006120%	3,404	66,986	1.14%	764	0.006488%	7,788							
School District	400056	New Rockford Sheyenne Public School	309,935	1.14%	3,533	0.028428%	15,811	209,095	1.14%	2,384	0.020253%	24,310							
School District	400057	James River Multidistrict Special Education Unit	501,578	1.14%	5,718	0.046005%	25,587	471,243	1.14%	5,372	0.045645%	54,788							
School District	400058	Newburg United Public School	218,235	1.14%	2,488	0.020017%	11,133	176,149	1.14%	2,008	0.017062%	20,480							
School District	400059	Napoleon Public School District #2	266,889	1.14%	3,043	0.024479%	13,615	258,703	1.14%	2,949	0.025058%	30,077							
School District	400060	Yellowstone School District # 14	242,248	1.14%	2,762	0.022219%	12,358	281,335	1.14%	3,207	0.027250%	32,708							
School District	400061	Cavalier Public Schools	450,493	1.14%	5,136	0.041320%	22,981	365,016	1.14%	4,161	0.035356%	42,438							
School District	400062	Richland School District # 44	423,263	1.14%	4,825	0.038822%	21,592	328,193	1.14%	3,741	0.031789%	38,157							
School District	400063	Fort Totten School District # 30	406,613	1.14%	4,635	0.037295%	20,742	279,292	1.14%	3,184	0.027053%	32,472							
School District	400064	Bismarck Public Schools	25,261,935	1.14%	287,986	2.317061%	1,288,687	24,394,787	1.14%	278,101	2.362909%	2,836,222							
School District	400065	Solen Public School Dist #3	583,873	1.14%	6,656	0.053554%	29,785	356,798	1.14%	4,067	0.034560%	41,483							
School District	400068	Lakota Public School District # 66	243,605	1.14%	2,777	0.022344%	12,427	157,704	1.14%	1,798	0.015275%	18,335							
School District	400069	Stanley Community Public School District # 2	1,276,957	1.14%	14,557	0.117124%	65,141	1,181,993	1.14%	13,475	0.114489%	137,422							

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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, 2021								As of June 30, 2022							
				Current	Estimated	Proportionate	Net OPEB Liability		Current	Estimated	Proportionate	Net OPEB Liability			
Employer Type	Employer ID	Employer	2021 Payroll	Contribution Rate	2021-2022 Contribution	Share	Under Current Discount Rate	2022 Payroll	Contribution Rate	2022-2023 Contribution	Share	Under Current Discount Rate			
School District	400070	Mandan Public School District #1	7,249,862	1.14%	82,648	0.664968%	369,837	7,158,859	1.14%	81,611	0.693416%	832,314			
School District	400072	Killdeer Public School #16	770,796	1.14%	8,787	0.070699%	39,321	562,331	1.14%	6,701	0.054468%	65,378			
School District	400073	Glenburn School District	299,352	1.14%	3,413	0.027457%	15,271	280,142	1.14%	3,194	0.027135%	32,570			
School District	400074	New Public School #8	630,338	1.14%	7,186	0.057816%	32,156	-	1.14%	-	0.000000%	-			
School District	400075	Williston Public School #1	7,522,768	1.14%	85,760	0.689999%	383,759	-	1.14%	-	0.000000%	-			
School District	400076	Valley City Public School	782,156	1.14%	8,917	0.071740%	39,900	601,096	1.14%	6,852	0.058223%	69,886			
School District	400077	Dickinson Public Schools	6,315,779	1.14%	72,000	0.579292%	322,187	5,856,896	1.14%	66,769	0.567306%	680,943			
School District	400078	Drayton Public School #19	402,418	1.14%	4,588	0.036910%	20,528	400,002	1.14%	4,560	0.038745%	46,506			
School District	400079	Mohall Lansford Sherwood School	429,253	1.14%	4,893	0.039372%	21,898	443,222	1.14%	5,053	0.042931%	51,530			
School District	400080	Westhope Public School #17	260,540	1.14%	2,970	0.023897%	13,291	233,092	1.14%	2,657	0.022578%	27,101			
School District	400081	Kindred Public School District #2	558,072	1.14%	6,362	0.051187%	28,469	424,957	1.14%	4,845	0.041162%	49,407			
School District	400082	Grafton Public School District #3	1,159,480	1.14%	13,218	0.106349%	59,148	1,120,265	1.14%	12,771	0.108510%	130,246			
School District	400083	Wilton Public School District	408,013	1.14%	4,651	0.037424%	20,814	401,400	1.14%	4,576	0.038880%	46,668			
School District	400084	Sheyenne Valley Career And Tech Center	154,444	1.14%	1,761	0.014166%	7,879	150,505	1.14%	1,716	0.014578%	17,498			
School District	400085	White Shield School Dist #85	1,063,289	1.14%	12,121	0.097526%	54,241	807,555	1.14%	9,206	0.078221%	93,889			
School District	400086	Tgu School District #60	1,809,785	1.14%	20,632	0.165996%	92,322	1,455,913	1.14%	16,597	0.141021%	169,269			
School District	400087	Turtle Lake Mercer School District #72	419,073	1.14%	4,777	0.038438%	21,378	368,098	1.14%	4,196	0.035654%	42,796			
School District	400088	Lamoure School District #8	469,865	1.14%	5,356	0.043097%	23,969	442,027	1.14%	5,039	0.042815%	51,391			
School District	400089	Divide County School Dist #1	659,691	1.14%	7,520	0.060508%	33,653	671,958	1.14%	7,660	0.065087%	78,125			
School District	400090	Mott/Regent School Dist #1	416,982	1.14%	4,754	0.038246%	21,271	417,328	1.14%	4,758	0.040423%	48,520			
School District	400091	United Public School District # 7	983,570	1.14%	11,213	0.090214%	50,175	850,199	1.14%	9,692	0.082351%	98,847			
School District	400092	Kulm Public School District #7	237,926	1.14%	2,712	0.021823%	12,137	234,306	1.14%	2,671	0.022695%	27,241			
School District	400093	Midway Public School District #128	440,015	1.14%	5,016	0.040359%	22,447	250,856	1.14%	2,860	0.024298%	29,165			
School District	400094	Dunseith School District #1	1,567,960	1.14%	17,875	0.143816%	79,987	1,406,753	1.14%	16,037	0.136260%	163,554			
School District	400095	Carrington School District #49	442,550	1.14%	5,045	0.040591%	22,576	425,871	1.14%	4,855	0.041250%	49,513			
School District	400096	Glen Ullin Public School #48	212,154	1.14%	2,419	0.019459%	10,823	127,566	1.14%	1,454	0.012356%	14,831			
School District	400099	Manvel Public School	309,934	1.14%	3,533	0.028428%	15,811	288,639	1.14%	3,290	0.027958%	33,558			
School District	400100	Maple Valley School District	251,389	1.14%	2,866	0.023058%	12,824	181,011	1.14%	2,064	0.017533%	21,045			
School District	400101	North Border School District # 100	577,226	1.14%	6,580	0.052944%	29,446	530,671	1.14%	6,050	0.051401%	61,697			
School District	400102	Mckenzie Cty Public School #1	2,116,473	1.14%	24,128	0.194126%	107,968	1,923,998	1.14%	21,934	0.186361%	223,691			
School District	400103	Devils Lake Public School	2,839,918	1.14%	32,375	0.260481%	144,872	2,723,183	1.14%	31,044	0.263771%	316,607			
School District	400104	Mt Pleasant School Dist #4	518,181	1.14%	5,907	0.047528%	26,434	460,325	1.14%	5,248	0.044588%	53,519			
School District	400105	Central Cass Public School District #7	1,295,237	1.14%	14,766	0.118801%	66,074	1,272,937	1.14%	14,511	0.123298%	147,996			
School District	400106	Milnor Public School District #2	345,713	1.14%	3,941	0.031709%	17,636	347,161	1.14%	3,958	0.033626%	40,362			
School District	400107	Mapleton Public School	76,125	1.14%	868	0.006982%	3,883	103,064	1.14%	1,175	0.009983%	11,983			
School District	400108	Linton Public School District #36	481,580	1.14%	5,490	0.044171%	24,567	354,737	1.14%	4,044	0.034360%	41,243			
School District	400109	Tioga Public School District #15	992,514	1.14%	11,315	0.091035%	50,631	922,662	1.14%	10,518	0.089370%	107,272			
School District	400114	Zealand Public Schools	110,180	1.14%	1,256	0.010106%	5,621	94,110	1.14%	1,073	0.009116%	10,942			
School District	400117	Garrison Public School District #51	595,450	1.14%	6,788	0.054616%	30,376	497,485	1.14%	5,671	0.048187%	57,839			
School District	400118	Kenmare Public School District #28	306,065	1.14%	3,489	0.028073%	15,613	341,852	1.14%	3,897	0.033112%	39,745			
School District	400119	Lewis & Clark Public Schools	726,457	1.14%	8,282	0.066632%	37,059	674,441	1.14%	7,689	0.065327%	78,413			
School District	400120	Sw Special Education Unit	84,401	1.14%	962	0.007741%	4,305	88,019	1.14%	1,003	0.008526%	10,234			
School District	400121	North Valley Career & Technology Center	164,339	1.14%	1,873	0.015073%	8,383	171,319	1.14%	1,953	0.016594%	19,918			
School District	400122	Dakota Prairie Public School	615,433	1.14%	7,016	0.056448%	31,395	584,670	1.14%	6,665	0.056632%	67,976			
School District	400123	Beach Public School District #3	730,430	1.14%	8,327	0.066996%	37,261	772,042	1.14%	8,801	0.074781%	89,760			
School District	400124	Rolette Public School	239,689	1.14%	2,732	0.021985%	12,227	182,137	1.14%	2,076	0.017642%	21,176			
School District	400125	Drake Public School District	225,027	1.14%	2,565	0.020640%	11,479	166,548	1.14%	1,899	0.016132%	19,363			
School District	400137	New Salem Almont School District #49	501,997	1.14%	5,723	0.046044%	25,608	499,846	1.14%	5,698	0.048416%	58,114			
School District	400138	Max Public School	309,032	1.14%	3,523	0.028345%	15,765	302,683	1.14%	3,451	0.029318%	35,191			
School District	400139	East Central Special Education Unit	343,250	1.14%	3,913	0.031483%	17,510	283,413	1.14%	3,231	0.027452%	32,951			
School District	400140	North Sargent School District #3	376,746	1.14%	4,295	0.034556%	19,219	386,706	1.14%	4,408	0.037457%	44,960			
School District	400141	Wahpeton Public School District 37	1,265,734	1.14%	14,429	0.116095%	64,569	1,004,649	1.14%	11,453	0.097312%	116,805			
School District	400142	Medina Public School District #3	273,942	1.14%	3,123	0.025126%	13,974	242,335	1.14%	2,763	0.023473%	28,175			
School District	400143	Pingree-Buchanan School District	220,339	1.14%	2,512	0.020210%	11,240	226,848	1.14%	2,586	0.021973%	26,374			
School District	400144	West River Student Services	165,952	1.14%	1,892	0.015221%	8,466	130,600	1.14%	1,489	0.012650%	15,184			
School District	400145	Leeds Public School District 6	196,785	1.14%	2,243	0.018049%	10,038	191,245	1.14%	2,180	0.018524%	22,235			
School District	400147	Sawyer Public School	176,872	1.14%	2,016	0.016223%	9,023	210,877	1.14%	2,404	0.020426%	24,518			
School District	400148	Wilmar Multidistrict Special Education Unit	1,036,856	1.14%	11,820	0.095102%	52,893	765,732	1.14%	8,729	0.074170%	89,027			
School District	400149	Great Northwest Education Cooperative	144,324	1.14%	1,645	0.013238%	7,363	189,592	1.14%	2,161	0.018364%	22,042			
School District	400150	Anamoose Public School District #14	195,972	1.14%	2,234	0.017975%	9,997	213,067	1.14%	2,429	0.020638%	24,772			
School District	400151	South Prairie School District #70	666,117	1.14%	7,594	0.061097%	33,980	665,898	1.14%	7,591	0.064500%	77,420			
School District	400152	South East Education Cooperative	830,211	1.14%	9,464	0.076148%	42,351	795,239	1.14%	9,066	0.077028%	92,457			
School District	400153	South Heart Public School District #9	495,578	1.14%	5,650	0.045455%	25,281	432,759	1.14%	4,933	0.041918%	50,315			
School District	400154	Sargent Central Public School District #6	236,689	1.14%	2,698	0.021709%	12,074	241,543	1.14%	2,754	0.023396%	28,082			

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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, 2021													As of June 30, 2022												
Employer Type	Employer ID	Employer	2021 Payroll	Current Contribution Rate	Estimated 2021-2022 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Payroll	Current Contribution Rate	Estimated 2022-2023 Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate													
School District	400155	Fairmount Public School	103,565	1.14%	1,181	0.009499%	5,283	94,397	1.14%	1,076	0.009143%	10,974													
School District	400156	South Central Prairie Special Education Unit	131,974	1.14%	1,505	0.012105%	6,732	135,813	1.14%	1,548	0.013155%	15,790													
School District	400157	Pembina Special Education Cooperative	83,048	1.14%	947	0.007617%	4,236	80,189	1.14%	914	0.007767%	9,323													
School District	400158	Central Regional Education Association	481,599	1.14%	5,490	0.044173%	24,568	391,539	1.14%	4,464	0.037925%	45,522													
School District	400159	Oberon Public School #16	106,945	1.14%	1,219	0.009809%	5,455	-	1.14%	-	0.000000%	-													
School District	400160	Elgin/New Leipzig Public School	18,499	1.14%	211	0.001697%	944	10,000	1.14%	114	0.000969%	1,163													
School District	400161	Williston Basin School District #7	-	0.00%	-	0.000000%	-	6,385,114	1.14%	72,790	0.618470%	742,355													
School District	400162	Morton Sioux Special Education Unit	-	0.00%	-	0.000000%	-	-	1.14%	-	0.000000%	-													
School District	400163	Nedrose Public School	-	0.00%	-	0.000000%	-	108,204	1.14%	1,234	0.010481%	12,580													
Political Subdivision	500002	Cass County Water Resource District	218,646	1.14%	2,493	0.020055%	11,154	226,386	1.14%	2,581	0.021928%	26,320													
Political Subdivision	500003	Walsh County Water Resource District	37,317	1.14%	425	0.003423%	1,904	21,009	1.14%	240	0.002035%	2,443													
Political Subdivision	500005	Ramsey County Soil Conservation District	44,014	1.14%	502	0.004037%	2,245	46,160	1.14%	526	0.004471%	5,367													
Political Subdivision	500006	James River Soil Conservation District	61,467	1.14%	701	0.005638%	3,136	27,159	1.14%	310	0.002631%	3,158													
Political Subdivision	500007	Burleigh County Soil Conservation District	168,631	1.14%	1,922	0.015467%	8,602	127,560	1.14%	1,454	0.012356%	14,831													
Political Subdivision	500008	Traill County Water Resource District	60,209	1.14%	687	0.005671%	3,076	31,350	1.14%	357	0.003037%	3,645													
Political Subdivision	500009	Grafton Park District	160,983	1.14%	1,835	0.014766%	8,212	203,740	1.14%	2,323	0.019735%	23,688													
Political Subdivision	500010	Cass County Soil Conservation District	219,890	1.14%	2,507	0.020169%	11,217	230,575	1.14%	2,629	0.022334%	26,808													
Political Subdivision	500013	Lake Metigoshe Recreation Service District	129,474	1.14%	1,476	0.011876%	6,605	138,249	1.14%	1,576	0.013391%	16,073													
Political Subdivision	500016	Greater Ramsey Water District	398,714	1.14%	4,545	0.036571%	20,340	419,778	1.14%	4,785	0.040660%	48,805													
Political Subdivision	500017	Carnegie Regional Library	73,425	1.14%	837	0.006735%	3,746	72,061	1.14%	821	0.006980%	8,378													
Political Subdivision	500018	Griggs County Public Library	45,151	1.14%	515	0.004141%	2,303	-	1.14%	-	0.000000%	-													
Political Subdivision	500019	R & T Water Supply Commerce Authority	404,706	1.14%	4,614	0.037120%	20,645	409,081	1.14%	4,664	0.039624%	47,561													
Political Subdivision	500022	Consolidated Waste Ltd	124,237	1.14%	1,416	0.011395%	6,338	133,802	1.14%	1,525	0.012960%	15,556													
Political Subdivision	500023	Walsh County Housing Authority	30,120	1.14%	343	0.002763%	1,537	30,420	1.14%	347	0.002947%	3,537													
Political Subdivision	500024	Williams County Soil Conservation District	107,209	1.14%	1,222	0.009833%	5,469	114,859	1.14%	1,309	0.011125%	13,353													
Political Subdivision	500025	Bowman City Park Board	63,080	1.14%	719	0.005786%	3,218	116,539	1.14%	1,329	0.011288%	13,549													
Political Subdivision	500027	Stark County Council on Aging/Elder Care	-	0.00%	-	0.000000%	-	71,605	1.14%	816	0.006936%	8,335													
Political Subdivision	500028	Williston Housing Authority	191,613	1.14%	2,184	0.017575%	9,775	206,078	1.14%	2,349	0.019961%	23,959													
Political Subdivision	500030	Minot Rural Fire Department	143,251	1.14%	1,633	0.013139%	7,308	151,348	1.14%	1,725	0.014660%	17,597													
Political Subdivision	500031	Central Plains Water District	261,008	1.14%	2,975	0.023940%	13,315	273,672	1.14%	3,120	0.026508%	31,818													
Political Subdivision	500033	Ransom County Soil Cons Dist	67,100	1.14%	765	0.006155%	3,423	105,684	1.14%	1,205	0.010237%	12,288													
Political Subdivision	500038	Jamestown Regional Airport	224,938	1.14%	2,564	0.020632%	11,475	235,497	1.14%	2,685	0.022811%	27,380													
Political Subdivision	500040	Fargo Park District	4,049,209	1.14%	46,161	0.371399%	206,562	3,834,390	1.14%	43,712	0.371404%	445,800													
Political Subdivision	500041	Bismarck Rural Fire Protection	748,609	1.14%	8,534	0.068663%	38,188	803,113	1.14%	9,155	0.077790%	93,372													
Political Subdivision	500045	Dunseith Community Nursing Home	599,458	1.14%	6,834	0.054983%	30,580	375,309	1.14%	4,277	0.036343%	43,623													
Political Subdivision	500047	Mercer County Soil Conservation District	88,028	1.14%	1,004	0.008074%	4,491	95,221	1.14%	1,086	0.009223%	11,070													
Political Subdivision	500049	West Fargo Park District	1,300,902	1.14%	14,830	0.119321%	66,363	1,272,594	1.14%	14,508	0.123265%	147,956													
Political Subdivision	500053	Stutsman County Housing Authority	216,623	1.14%	2,470	0.019869%	11,051	218,488	1.14%	2,491	0.021163%	25,402													
Political Subdivision	500054	Grand Forks County Water Resource District	113,050	1.14%	1,289	0.010369%	5,767	111,952	1.14%	1,276	0.010844%	13,016													
Political Subdivision	500055	Southeast Region Career & Technology Center	104,787	1.14%	1,195	0.009611%	5,345	111,831	1.14%	1,275	0.010832%	13,002													
Political Subdivision	500056	Cavalier County Job Development Authority	50,364	1.14%	574	0.004619%	2,569	54,807	1.14%	625	0.005309%	6,372													
Political Subdivision	500057	Barnes County Soil Conservation District	77,959	1.14%	889	0.007151%	3,977	72,604	1.14%	828	0.007033%	8,442													
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	37,367	1.14%	426	0.003427%	1,906	37,594	1.14%	429	0.003641%	4,370													
Political Subdivision	500063	Southwest Water Authority	2,432,240	1.14%	27,728	0.223089%	124,076	2,004,665	1.14%	22,853	0.194174%	233,069													
Political Subdivision	500068	Burleigh County Council On Aging	687,298	1.14%	7,835	0.063040%	35,061	472,383	1.14%	5,385	0.045756%	54,921													
Political Subdivision	500072	Watford City Park District	996,334	1.14%	11,358	0.011385%	50,826	829,821	1.14%	9,460	0.008377%	96,477													
Political Subdivision	500080	Western & Central Stark Soil Conservation District	118,560	1.14%	1,352	0.010874%	6,048	114,608	1.14%	1,307	0.011101%	13,325													
Political Subdivision	500081	Ramsey County Housing Authority	118,902	1.14%	1,355	0.010906%	6,066	72,075	1.14%	822	0.006981%	8,379													
Political Subdivision	500082	Grand Forks Public Library	781,680	1.14%	8,911	0.071697%	39,876	694,827	1.14%	7,921	0.067302%	80,783													
Political Subdivision	500084	Rollette County Soil Conservation District	38,894	1.14%	443	0.003567%	1,984	40,554	1.14%	462	0.003928%	4,715													
Political Subdivision	500085	Jamestown Parks And Recreation District	618,522	1.14%	7,051	0.056732%	31,553	487,899	1.14%	5,562	0.047258%	56,724													
Political Subdivision	500091	Ramsey County Water Resource District	-	1.14%	-	0.000000%	-	23,884	1.14%	272	0.002313%	2,776													
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	259,122	1.14%	2,954	0.023767%	13,219	212,415	1.14%	2,422	0.020575%	24,696													
Political Subdivision	500108	North Dakota Firefighters Association	185,836	1.14%	2,119	0.017045%	9,480	192,849	1.14%	2,198	0.018680%	22,422													
Political Subdivision	500109	James River Valley Library System	403,348	1.14%	4,598	0.036969%	20,576	417,679	1.14%	4,762	0.040457%	48,561													
Political Subdivision	500110	Grand Forks Park District	1,865,039	1.14%	21,261	0.171064%	95,141	1,901,620	1.14%	21,678	0.184193%	221,089													
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	17,016	1.14%	194	0.001561%	868	19,152	1.14%	218	0.001855%	2,227													
School District	500114	Roughrider Education Services Program (RESP)	-	1.14%	-	0.000000%	-	-	1.14%	-	0.000000%	-													
Political Subdivision	500115	Agassiz Water Users District	92,701	1.14%	1,057	0.008503%	4,729	96,946	1.14%	1,105	0.009390%	11,271													
Political Subdivision	500116	Western Area Water Supply Authority	575,445	1.14%	6,560	0.052781%	29,355	555,491	1.14%	6,333	0.053806%	64,584													
Political Subdivision	500118	Crosby Park District	48,996	1.14%	559	0.004494%	2,499	-	1.14%	-	0.000000%	-													
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	151,159	1.14%	1,723	0.013865%	7,711	151,934	1.14%	1,732	0.014717%	17,665													
Political Subdivision	500121	Devils Lake Park Board	355,740	1.14%	4,055	0.032629%	18,147	369,750	1.14%	4,215	0.035814%	42,988													
Political Subdivision	500122	North Central Soil Conservation District	39,760	1.14%	453	0.003647%	2,028	10,000	1.14%	114	0.000969%	1,163													
Political Subdivision	500125	Wahpeton Park Board	415,581	1.14%	4,738	0.038118%	21,200	356,864	1.14%	4,068	0.034566%	41,490													
Political Subdivision	500126	City Of Bottineau Park Board	119,766	1.14%	1,365	0.010985%	6,110	77,553	1.14%	884	0.007512%	9,017													
Political Subdivision	500128	Logan County Soil Conservation District	74,099	1.14%	845	0.006796%	3,780	75,282	1.14%	858	0.007292%	8,753													
Political Subdivision	500129	Park District - City of New Rockford	48,720	1.14%	555	0.004469%	2,486	49,309	1.14%	562	0.004776%	5,733													
Political Subdivision	500130	Trail County Job Development Authority	102,456	1.14%	1,168	0.009397%	5,226	109,602	1.14%	1,249	0.010616%	12,742													
Political Subdivision	500131	Minot Park District	1,085,559	1.14%	12,375	0.099569%	55,378	920,588	1.14%	10,495	0.089169%	107,030													
Political Subdivision	500132	Valley City Park District	336,341	1.14%	3,834	0.030850%	17,158	363,145	1.14%	4,140	0.035175%	42,221													
Political Subdivision	500136	Tioga Park District	-	0.00%	-	0.000000%	-	70,979	1.14%	809	0.006875%	8,252													
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	-	0.00%	-	0.000000%	-	1,219,803	1.14%	13,906	0.118152%	141,819													
Political Subdivision	500140	Eddy County Soil Conservation District	-	0.00%	-	0.000000%	-	20,800	1.14%	237	0.002015%	2,419													
Political Subdivision	500141	Kindred Park District	-	0.00%	-	0.000000%	-	16,640	1.14%	190	0.001612%	1,935													
Political Subdivision	500142	Sheridan County Soil Conservation District	-	0.00%	-	0.000000%	-	22,960	1.14%	262	0.002224%	2,669													
Political Subdivision	500145	Walsh County Job Development Authority	-	0.00%	-	0.000000%	-	-	1.14%	-	0.000000%	-													
Total			\$ 1,090,257,798	1.14%	\$ 12,428,933	100.000003%	\$ 55,617,283	\$ 1,032,405,034	1.14%	\$ 11,769,407	100.000012%	\$ 120,030,972													

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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, 2022

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
				4.39%	5.39%	6.39%
State of ND	010100	Governor's Office	0.102967%	\$ 157,758	\$ 123,592	\$ 94,911
State of ND	010800	Secretary Of State	0.122396%	187,526	146,913	112,820
State	011000	Office Of Management & Budget	0.296209%	453,829	355,543	273,034
State	011200	Information Technology Dept	2.771211%	4,245,836	3,326,311	2,554,395
State	011700	State Auditor's Office	0.286643%	439,172	344,060	264,216
State	011800	Central Services	0.106163%	162,655	127,428	97,857
State of ND	012000	State Treasurer's Office	0.036622%	56,109	43,958	33,757
State	012500	Attorney General's Office	1.471196%	2,254,053	1,765,891	1,356,091
State of ND	012700	Tax Department	0.541957%	830,345	650,516	499,555
State of ND	013000	Facility Management	0.155005%	237,487	186,054	142,878
State of ND	014000	Office Of Administrative Hearings	0.034726%	53,205	41,682	32,009
State	016000	Legislative Council	0.303886%	465,591	364,757	280,110
State of ND	018000	ND Supreme Court	2.427008%	3,718,475	2,913,161	2,237,122
State of ND	018800	Commission On Legal Counsel For Indigents	0.176006%	269,663	211,262	162,235
State	019000	Retirement & Investment Office	0.105029%	160,917	126,067	96,812
State	019200	ND Public Employees Retirement System	0.193168%	295,957	231,861	178,055
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-
State of ND	020100	Public Instruction	0.394618%	604,603	473,664	363,744
State	020200	Education Standards & Practice	0.051202%	78,448	61,458	47,196
State	021500	ND University System Office	0.108177%	165,740	129,846	99,713
State of ND	022300	ND Youth Correctional Center	0.174941%	268,031	209,983	161,254
State of ND	022400	Juvenile Services - DOCR	0.129098%	197,794	154,958	118,998
State	022600	Land Department	0.136346%	208,899	163,657	125,678
State	022700	Bismarck State College	0.388107%	594,628	465,849	357,742
State	022800	Lake Region State College	0.157060%	240,635	188,521	144,772
State	022900	Williston State College	0.057104%	87,490	68,542	52,636
State	023000	University Of North Dakota	3.287961%	5,037,561	3,946,571	3,030,715
State	023500	North Dakota State University	2.633108%	4,034,245	3,160,545	2,427,097
State	023800	ND St College Of Science	0.426156%	652,923	511,519	392,814
State	023900	Dickinson State University	0.182726%	279,959	219,328	168,430
State	024000	Mayville State University	0.241607%	370,172	290,003	222,704
State	024100	Minot State University	0.440701%	675,208	528,978	406,221
State	024200	Valley City State University	0.160887%	246,499	193,114	148,299
State of ND	025000	ND State Library	0.095383%	146,138	114,489	87,920
State of ND	025200	SCHOOL FOR THE DEAF	0.119329%	182,827	143,232	109,993
State of ND	025300	School For The Blind	0.075295%	115,361	90,377	69,404
State	026100	ND Board Of Nursing	0.059835%	91,675	71,821	55,154
State of ND	027000	Career & Technical Education	0.166734%	255,457	200,132	153,689
State of ND	030100	ND Department Of Health	1.066378%	1,633,822	1,279,984	982,946
State of ND	030300	Mental Health	0.800473%	1,226,423	960,815	737,845
State of ND	031000	Life Skills and Transition Center	0.932112%	1,428,110	1,118,823	859,185
State of ND	031200	North Dakota State Hospital	1.272466%	1,949,574	1,527,353	1,172,910
State of ND	031300	ND Veterans Home	0.358840%	549,787	430,719	330,765
State of ND	031600	Indian Affairs Commission	0.011849%	18,154	14,222	10,922
State of ND	032100	Veterans Affairs Department	0.042499%	65,114	51,012	39,174
State of ND	032500	Department Of Human Services	6.756516%	10,351,813	8,109,911	6,227,894
State of ND	036000	Protection & Advocacy Project	0.130962%	200,650	157,195	120,716
State	038000	Job Service North Dakota	0.734114%	1,124,753	881,164	676,678
State	040100	Insurance Department	0.225435%	345,394	270,592	207,797
State of ND	040500	Industrial Commission	0.617137%	945,530	740,755	568,853
State of ND	040600	ND Department Of Labor	0.056377%	86,376	67,670	51,966
State of ND	040800	Public Service Commission	0.246768%	378,079	296,198	227,461
State of ND	041200	Aeronautics Commission	0.041583%	63,710	49,912	38,330
State of ND	041300	Department Of Financial Institutions	0.170420%	261,104	204,557	157,087
State of ND	041400	ND Securities Department	0.049822%	76,333	59,802	45,924
State	042600	State Board Of Law Examiners	0.033622%	51,513	40,357	30,991
State	042700	ND State Board Of Cosmetology	0.008164%	12,508	9,799	7,525
State	042800	ND State Plumbing Board	0.041015%	62,840	49,231	37,806
State	047100	Bank Of North Dakota	0.960695%	1,471,903	1,153,131	885,531
State	047200	Public Finance Authority	0.017130%	26,245	20,561	15,790
State	047300	Housing Finance Agency	0.246500%	377,668	295,876	227,214
State	047500	Mill & Elevator Association	0.783110%	1,199,821	939,974	721,840
State	048500	Workforce Safety & Insurance	1.396073%	2,138,956	1,675,720	1,286,846
State of ND	050200	Field Services Division	0.711587%	1,090,239	854,125	655,913

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

				As of June 30, 2022		
Employer Type	Employer ID	Employer	Proportionate Share	Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.39%	5.39%	6.39%
State of ND	050400	Highway Patrol	1.347836%	2,065,051	1,617,820	1,242,383
State of ND	051600	Heart River Correctional Center	0.071977%	110,278	86,395	66,346
State of ND	051700	Department Of Corrections Transitional Services	0.201336%	308,472	241,666	185,584
State of ND	051800	James River Correctional Ctr	0.060506%	929,242	727,995	559,054
State of ND	051900	State Penitentiary	0.752405%	1,152,777	903,119	693,538
State	052000	Rough Rider Industries	0.145551%	223,002	174,706	134,163
State of ND	053000	Department Of Corrections And Rehabilitation	0.568507%	871,023	682,384	524,028
State of ND	054000	Adjutant General ND National Guard	0.999262%	1,530,992	1,199,424	921,081
State of ND	060100	Department Of Commerce	0.295691%	453,035	354,921	272,556
State of ND	060200	Dept Of Agriculture	0.377064%	577,708	452,594	347,563
State of ND	060700	Milk Marketing Board	0.005957%	9,127	7,150	5,491
State of ND	060800	ND Oilseed Council	0.003452%	5,289	4,143	3,182
State	061100	ND Soybean Council	0.024488%	37,519	29,393	22,572
State of ND	061400	ND Corn Utilization Council	0.016011%	24,531	19,218	14,758
State of ND	061600	State Seed Department	0.135107%	207,001	162,170	124,536
State	062400	Beef Commission	0.018366%	28,139	22,045	16,929
State of ND	062500	ND Wheat Commission	0.046632%	71,446	55,973	42,984
State of ND	062600	ND Barley Council	0.014723%	22,557	17,672	13,571
State	066500	State Fair Association	0.073615%	112,787	88,361	67,855
State of ND	067000	Racing Commission	0.013465%	20,630	16,162	12,412
State of ND	070100	Historical Society	0.371772%	569,600	446,241	342,685
State of ND	070900	ND Council On The Arts	0.033553%	51,407	40,274	30,928
State of ND	072000	Game & Fish Department	1.068299%	1,636,765	1,282,290	984,717
State of ND	075000	Parks & Recreation Department	0.286785%	439,390	344,231	264,347
State of ND	077000	Water Commission	0.521121%	798,421	625,507	480,349
State	080100	Department Of Transportation	5.179168%	7,935,122	6,216,605	4,773,956
State	090000	ND State Board Of Accountancy	0.010942%	16,764	13,134	10,086
State	090100	Board Of Medical Examiners	0.027837%	42,650	33,413	25,659
State	090200	Board Of Pharmacy	0.027359%	41,917	32,839	25,218
State	090600	Real Estate Commission	0.019698%	30,180	23,644	18,157
State	090900	Electrical Board	0.138810%	212,674	166,615	127,950
State	099501	ND System Information Technology Services	0.207980%	318,651	249,640	191,708
District Health Unit	100002	McIntosh District Health Unit	0.013317%	20,403	15,985	12,275
District Health Unit	100003	Wells County Dist Health Unit	0.014530%	22,262	17,440	13,393
District Health Unit	100004	Central Valley Health Unit	0.095818%	146,805	115,011	88,321
District Health Unit	100005	Dickey County Health District	0.024630%	37,736	29,564	22,703
District Health Unit	100006	Emmons County Public Health	0.015083%	23,109	18,104	13,903
District Health Unit	100007	Rolette County Public Health	0.048778%	74,734	58,549	44,962
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.008765%	13,429	10,521	8,079
District Health Unit	100010	First District Health Unit	0.186890%	286,338	224,326	172,268
District Health Unit	100011	Lake Region District Health Unit	0.093349%	143,022	112,048	86,045
District Health Unit	100012	Garrison Diversion Conservancy District	0.201471%	308,678	241,828	185,708
District Health Unit	100013	Upper Missouri Health Unit	0.115505%	176,968	138,642	106,468
District Health Unit	100014	Kidder County District Health Unit	0.006813%	10,438	8,178	6,280
District Health Unit	100015	Southwestern District Health Unit	0.128359%	196,662	154,071	118,316
District Health Unit	100017	City-County Health District	0.049753%	76,228	59,719	45,860
District Health Unit	100018	Sargent County District Health Unit	0.011971%	18,341	14,369	11,034
District Health Unit	100019	Trall District Health Unit	0.017872%	27,382	21,452	16,474
District Health Unit	100021	Cavalier County Health Dist	0.012088%	18,520	14,509	11,142
District Health Unit	100022	Walsh County Health District	0.033961%	52,032	40,764	31,304
District Health Unit	100023	Custer Health Unit	0.110680%	169,575	132,850	102,021
Political Subdivision	100024	Southeast Water Users District	0.048031%	73,589	57,652	44,273
City	200002	City Of Mcville	0.007721%	11,830	9,268	7,117
City	200003	City Of Drayton	0.017281%	26,477	20,743	15,929
City	200004	City Of Fessenden	0.000000%	-	-	-
City	200005	City Of Westhope	0.010856%	16,633	13,031	10,007
City	200006	City Of Belfield	0.009279%	14,217	11,138	8,553
City	200007	City of Beulah	0.073488%	112,593	88,208	67,738
City	200008	City Of Rolla	0.026198%	40,139	31,446	24,148
City	200009	City of New Town	0.059843%	91,687	71,830	55,161
City	200010	City Of Cavalier	0.063863%	97,846	76,655	58,866
City	200011	City Of Harvey	0.042366%	64,910	50,852	39,051
City	200012	City Of Napoleon	0.016541%	25,343	19,854	15,247

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.39%	5.39%	6.39%
City	200014	City Of Grand Forks	2.351183%	3,602,302	2,822,147	2,167,229
City	200015	City Of Killdeer	0.051272%	78,555	61,542	47,261
City	200016	City Of Ellendale	0.038831%	59,494	46,609	35,793
City	200017	City Of Wishek	0.019323%	29,605	23,194	17,811
City	200018	City Of Granville	0.002343%	3,590	2,812	2,160
City	200019	City Of Linton	0.018393%	28,180	22,077	16,954
City	200020	City Of Finley	0.009704%	14,868	11,648	8,945
City	200021	City Of Wilton	0.009508%	14,567	11,413	8,764
City	200022	City Of Ray	0.018886%	28,936	22,669	17,408
City	200025	City Of Medora	0.018084%	27,707	21,706	16,669
City	200026	City Of Velva	0.020025%	30,681	24,036	18,458
City	200027	City Of Mandan	0.308039%	471,954	369,742	283,938
City	200028	City Of Thompson	0.020133%	30,846	24,166	18,558
City	200029	City Of Williston	1.989753%	3,048,546	2,388,320	1,834,077
City	200030	City Of Bowman	0.069241%	106,086	83,111	63,824
City	200031	City Of Tioga	0.082529%	126,445	99,060	76,072
City	200033	City Of Rhame	0.005751%	8,811	6,903	5,301
City	200035	City Of Fargo	3.102121%	4,752,831	3,723,506	2,859,415
City	200036	City Of Jamestown	0.477816%	732,073	573,527	440,432
City	200037	City Of Beach	0.027728%	42,483	33,282	25,559
City	200038	City Of Glenburn	0.002689%	4,120	3,228	2,479
City	200040	City Of Kulm	0.008579%	13,144	10,297	7,908
City	200041	City Of Harwood	0.009660%	14,800	11,595	8,904
City	200043	City Of Dickinson	0.695537%	1,065,648	834,860	641,119
City	200045	City Of Mapleton	0.005921%	9,072	7,107	5,458
City	200046	City Of Wahpeton	0.229020%	350,887	274,895	211,102
City	200047	City Of Bottineau	0.044798%	68,636	53,771	41,293
City	200049	City Of Elgin	0.003331%	5,104	3,998	3,070
City	200050	City Of Rugby	0.037012%	56,707	44,426	34,116
City	200051	City Of New Salem	0.006113%	9,366	7,337	5,635
City	200052	City Of Walhalla	0.019062%	29,205	22,880	17,571
City	200053	City Of Gwinner	0.016828%	25,783	20,199	15,511
City	200054	City Of Kenmare	0.008193%	12,553	9,834	7,552
City	200055	City Of Watford City	0.366167%	561,013	439,514	337,519
City	200057	City Of Cooperstown	0.008850%	13,559	10,623	8,158
City	200058	City Of New England	0.010359%	15,871	12,434	9,549
City	200059	City Of Carrington	0.063236%	96,885	75,903	58,288
City	200060	City Of Mott	0.008012%	12,275	9,617	7,385
City	200061	City Of Larimore	0.014793%	22,665	17,756	13,636
City	200062	City Of Sherwood	0.000000%	-	-	-
City	200063	City Of Lamoure	0.006603%	10,117	7,926	6,086
City	200064	City Of Michigan	0.004623%	7,083	5,549	4,261
City	200065	City Of Park River	0.042232%	64,705	50,691	38,928
City	200067	City Of Hatton	0.004492%	6,882	5,392	4,141
City	200069	City Of Northwood	0.023921%	36,650	28,713	22,049
City	200070	City Of Powers Lake	0.004417%	6,767	5,302	4,071
City	200072	City Of Towner	0.007265%	11,131	8,720	6,697
City	200073	City Of Pembina	0.000969%	1,485	1,163	893
City	200075	City Of Underwood	0.005145%	7,883	6,176	4,742
City	200076	City Of New Leipzig	0.000000%	-	-	-
City	200077	City Of Stanley	0.072575%	111,194	87,112	66,897
City	200080	City Of Crosby	0.014001%	21,451	16,806	12,906
City	200083	City Of Grafton	0.141527%	216,837	169,876	130,454
City	200084	City Of Emerald	0.008926%	13,676	10,714	8,228
City	200085	City Of Lincoln	0.055533%	85,083	66,657	51,188
City	200086	City Of Minto	0.003612%	5,534	4,336	3,329
City	200087	City Of Ashley	0.012572%	19,262	15,090	11,588
City	200088	City Of Neche	0.000000%	-	-	-
City	200089	City Of Surrey	0.027038%	41,426	32,454	24,923
City	200090	City Of Hankinson	0.020452%	31,335	24,549	18,852
City	200091	City Of New Rockford	0.015259%	23,379	18,316	14,065
City	200092	City Of Minot	0.470111%	720,268	564,279	433,330
City	200094	City Of West Fargo	1.189721%	1,822,799	1,428,034	1,096,639
City	200096	City Of Valley City	0.073460%	112,550	88,175	67,713

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.39%	5.39%	6.39%
City	200097	City Of Devils Lake	0.201101%	308,111	241,383	185,367
City	200098	City Of Oakes	0.048900%	74,921	58,695	45,074
City	200100	City Of Mohall	0.016463%	25,223	19,761	15,175
City	200101	City Of Lidgerwood	0.008087%	12,390	9,707	7,454
City	200102	City Of Mcclusky	0.000000%	-	-	-
City	200103	City Of Burlington	0.031575%	48,377	37,900	29,105
City	200104	City Of Lisbon	0.043119%	66,064	51,756	39,745
City	200110	City Of Halliday	0.009661%	14,802	11,596	8,905
City	200111	City Of Maddock	0.009832%	15,064	11,801	9,063
City	200114	City Of Regent	0.005768%	8,837	6,923	5,317
City	200115	City Of Lakota	0.012709%	19,472	15,255	11,715
City	200117	City Of Alexander	0.016774%	25,700	20,134	15,462
City	200118	City Of Berthold	0.006878%	10,538	8,256	6,340
City	200119	City Of Carson	0.008121%	12,442	9,748	7,486
City	200120	City Of Dodge	0.004523%	6,930	5,429	4,169
City	200123	City Of Grenora	0.010080%	15,444	12,099	9,291
City	200124	City Of Kindred	0.009766%	14,963	11,722	9,002
City	200125	City Of Richardton	0.003856%	5,908	4,628	3,554
City	200126	City Of Garrison	0.011729%	17,970	14,078	10,811
County	300001	Adams County	0.069649%	106,711	83,600	64,200
County	300002	Barnes County	0.327282%	501,436	392,840	301,676
County	300003	Benson County	0.134037%	205,361	160,886	123,550
County	300004	Billings County	0.498999%	764,528	598,953	459,958
County	300005	Bottineau County	0.269073%	412,253	322,971	248,021
County	300006	Bowman County	0.103629%	158,772	124,387	95,521
County	300007	Burke County	0.147033%	225,273	176,485	135,529
County	300008	Burleigh County	1.411479%	2,162,559	1,694,212	1,301,047
County	300009	Cass County	2.083985%	3,192,921	2,501,427	1,920,936
County	300010	Cavalier County	0.295313%	452,456	354,467	272,208
County	300011	Dickey County	0.128545%	196,947	154,294	118,488
County	300012	Divide County	0.174248%	266,969	209,152	160,615
County	300013	Dunn County	0.498851%	764,301	598,776	459,821
County	300014	Eddy County	0.070391%	107,848	84,491	64,884
County	300015	Emmons County	0.203053%	311,102	243,726	187,166
County	300016	Foster County	0.085524%	131,033	102,655	78,833
County	300017	Golden Valley County	0.073952%	113,304	88,765	68,166
County	300018	Grand Forks County	1.168084%	1,789,648	1,402,062	1,076,694
County	300019	Grant County	0.089434%	137,024	107,348	82,437
County	300020	Griggs County	0.061123%	93,648	73,367	56,341
County	300021	Hettinger County	0.099594%	152,590	119,544	91,802
County	300023	Lamoure County	0.131998%	202,237	158,438	121,671
County	300024	Logan County	0.044488%	68,161	53,399	41,007
County	300025	Mchenry County	0.079259%	121,435	95,135	73,058
County	300026	Mcintosh County	0.063499%	97,288	76,218	58,531
County	300027	Mckenzie County	1.058417%	1,621,625	1,270,428	975,608
County	300028	Mclean County	0.457656%	701,185	549,329	421,850
County	300029	Mercer County	0.333627%	511,158	400,456	307,524
County	300030	Morton County	0.681023%	1,043,411	817,438	627,741
County	300031	Mountrail County	0.614970%	942,210	738,154	566,855
County	300032	Nelson County	0.127944%	196,026	153,572	117,934
County	300033	Oliver County	0.078385%	120,095	94,086	72,252
County	300034	Pembina County	0.195764%	299,935	234,977	180,448
County	300035	Pierce County	0.181068%	277,418	217,338	166,901
County	300036	Ramsey County	0.413378%	633,346	496,182	381,036
County	300037	Ransom County	0.155984%	238,987	187,229	143,780
County	300038	Renville County	0.107319%	164,426	128,816	98,922
County	300039	Richland County	0.571961%	876,315	686,530	527,211
County	300040	Rollette County	0.158164%	242,327	189,846	145,789
County	300041	Sargent County	0.065167%	99,844	78,221	60,068
County	300042	Sheridan County	0.054608%	83,666	65,547	50,336
County	300044	Slope County	0.102441%	156,952	122,961	94,426
County	300045	Stark County	0.504467%	772,905	605,517	464,998
County	300046	Steele County	0.082465%	126,347	98,984	76,013
County	300047	Stutsman County	0.562669%	862,078	675,377	518,646

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.39%	5.39%	6.39%
County	300048	Towner County	0.111049%	170,141	133,293	102,361
County	300049	Trail County	0.299972%	459,594	360,059	276,503
County	300050	Walsh County	0.235190%	360,340	282,301	216,789
County	300051	Ward County	1.187268%	1,819,041	1,425,089	1,094,378
County	300052	Wells County	0.185320%	283,933	222,441	170,821
County	300053	Williams County	1.500878%	2,299,530	1,801,518	1,383,451
School District	400002	Mcclusky Public Schools	0.008559%	13,113	10,273	7,889
School District	400003	Lake Region Special Education Unit	0.053580%	82,091	64,313	49,388
School District	400004	Lidgerwood Public School	0.031499%	48,260	37,809	29,035
School District	400006	Halliday Public School	0.006923%	10,607	8,310	6,381
School District	400007	Oliver-Mercer Special Education Unit	0.023097%	35,387	27,724	21,290
School District	400008	Underwood School District #8	0.034492%	52,846	41,401	31,793
School District	400010	New Town Public School District	0.136484%	209,110	163,823	125,806
School District	400011	Bottineau Public School	0.124668%	191,007	149,640	114,914
School District	400012	Peace Garden Special Services	0.038866%	59,547	46,651	35,825
School District	400014	Beulah Public School #27	0.080670%	123,596	96,829	74,358
School District	400016	St John School District #3	0.081824%	125,364	98,214	75,422
School District	400017	Ellendale Public School District #40	0.030311%	46,440	36,383	27,940
School District	400018	Rural Cass Special Education Unit	0.024288%	37,212	29,153	22,388
School District	400019	Fargo Public Schools	1.923742%	2,947,409	2,309,086	1,773,231
School District	400020	Surrey Schools	0.042275%	64,770	50,743	38,967
School District	400021	Jamestown Public School District #1	0.243059%	372,396	291,746	224,042
School District	400023	Warwick Public School	0.054109%	82,902	64,948	49,876
School District	400024	Souris Valley Special Services	0.045938%	70,383	55,140	42,344
School District	400025	Rugby Public School District #5	0.066061%	101,214	79,294	60,892
School District	400026	Billings County School District	0.022489%	34,456	26,994	20,729
School District	400027	Belcourt School District #7	0.523496%	802,060	628,357	482,538
School District	400028	West Fargo Public School #6	1.440003%	2,206,262	1,728,449	1,327,339
School District	400029	Minot Public School District #1	1.431001%	2,192,470	1,717,644	1,319,041
School District	400030	Belfield Public School #13	0.034193%	52,388	41,042	31,518
School District	400031	Minto Public School District #20	0.029887%	45,791	35,874	27,549
School District	400033	Harvey Public School Dist #38	0.062546%	95,828	75,075	57,652
School District	400034	Oakes Public Schools	0.038595%	59,132	46,326	35,575
School District	400035	Larimore Public School District #44	0.048409%	74,169	58,106	44,622
School District	400036	Hazen Public School District #3	0.055427%	84,921	66,530	51,090
School District	400038	Park River Area School District	0.054183%	83,015	65,036	49,944
School District	400039	Hillsboro Public School	0.039615%	60,695	47,550	36,516
School District	400040	Lisbon Public School	0.074026%	113,417	88,854	68,234
School District	400042	Northern Cass School District # 97	0.051264%	78,543	61,533	47,253
School District	400043	Mandaree Public School #36	0.056628%	86,761	67,971	52,197
School District	400044	Thompson Public School	0.029639%	45,411	35,576	27,320
School District	400045	Northern Plains Special Ed Unit	0.014642%	22,433	17,575	13,496
School District	400046	Bowman County School District #1	0.067100%	102,805	80,541	61,850
School District	400047	Apple Creek Elementary School	0.003542%	5,427	4,251	3,265
School District	400048	Burke Central School	0.014430%	22,109	17,320	13,301
School District	400049	Washburn Public School	0.029895%	45,803	35,883	27,556
School District	400050	Enderlin Area School District #24	0.045048%	69,019	54,072	41,523
School District	400051	Midkota School	0.017411%	26,676	20,899	16,049
School District	400052	Velva Public School	0.037583%	57,582	45,111	34,643
School District	400053	Sheyenne Valley Special Education Unit	0.064605%	98,983	77,546	59,550
School District	400054	Center Stanton Public School	0.015561%	23,841	18,678	14,344
School District	400055	Burleigh County Special Education Unit	0.006488%	9,940	7,788	5,980
School District	400056	New Rockford Sheyenne Public School	0.020253%	31,030	24,310	18,668
School District	400057	James River Multidistrict Special Education Unit	0.045645%	69,934	54,788	42,074
School District	400058	Newburg United Public School	0.017062%	26,141	20,480	15,727
School District	400059	Napoleon Public School District #2	0.025058%	38,392	30,077	23,097
School District	400060	Yellowstone School District # 14	0.027250%	41,750	32,708	25,118
School District	400061	Cavalier Public Schools	0.035356%	54,170	42,438	32,590
School District	400062	Richland School District # 44	0.031789%	48,705	38,157	29,302
School District	400063	Fort Totten School District # 30	0.027053%	41,449	32,472	24,936
School District	400064	Bismarck Public Schools	2.362909%	3,620,267	2,836,222	2,178,038
School District	400065	Solen Public School Dist #3	0.034560%	52,950	41,483	31,856
School District	400068	Lakota Public School District # 66	0.015275%	23,403	18,335	14,080
School District	400069	Stanley Community Public School District # 2	0.114489%	175,411	137,422	105,532

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Net OPEB Liability Discount Rate Sensitivity by Employer*

(Continued)

Employer Type	Employer ID	Employer	Proportionate Share	As of June 30, 2022		
				Net OPEB Liability At Discount Rate	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability At Discount Rate
				1% Lower	Discount Rate	1% Higher
				4.39%	5.39%	6.39%
School District	400070	Mandan Public School District #1	0.693416%	1,062,399	832,314	639,164
School District	400072	Killdeer Public School #16	0.054468%	83,452	65,378	50,206
School District	400073	Glenburn School District	0.027135%	41,574	32,570	25,012
School District	400074	New Public School #8	0.000000%	-	-	-
School District	400075	Williston Public School #1	0.000000%	-	-	-
School District	400076	Valley City Public School	0.058223%	89,205	69,886	53,668
School District	400077	Dickinson Public Schools	0.567306%	869,183	680,943	522,921
School District	400078	Drayton Public School #19	0.038745%	59,362	46,506	35,714
School District	400079	Mohall Lansford Sherwood School	0.042931%	65,776	51,530	39,572
School District	400080	Westhope Public School #17	0.022578%	34,592	27,101	20,812
School District	400081	Kindred Public School District #2	0.041162%	63,065	49,407	37,942
School District	400082	Grafton Public School District #3	0.108510%	166,251	130,246	100,020
School District	400083	Wilton Public School District	0.038880%	59,569	46,668	35,838
School District	400084	Sheyenne Valley Career And Tech Center	0.014578%	22,335	17,498	13,437
School District	400085	White Shield School Dist #85	0.078221%	119,844	93,889	72,101
School District	400086	Tgu School District #60	0.141021%	216,062	169,269	129,988
School District	400087	Turtle Lake Mercer School District #72	0.035654%	54,626	42,796	32,864
School District	400088	Lamoure School District #8	0.042815%	65,598	51,391	39,465
School District	400089	Divide County School Dist #1	0.065087%	99,721	78,125	59,995
School District	400090	Mott/Regent School Dist #1	0.040423%	61,933	48,520	37,260
School District	400091	United Public School District # 7	0.082351%	126,172	98,847	75,908
School District	400092	Kulm Public School District #7	0.022695%	34,772	27,241	20,919
School District	400093	Midway Public School District #128	0.024298%	37,228	29,165	22,397
School District	400094	Dunseith School District #1	0.136260%	208,767	163,554	125,599
School District	400095	Carrington School District #49	0.041250%	63,200	49,513	38,023
School District	400096	Glen Ullin Public School #48	0.012356%	18,931	14,831	11,389
School District	400099	Manvel Public School	0.027958%	42,835	33,558	25,771
School District	400100	Maple Valley School District	0.017533%	26,863	21,045	16,161
School District	400101	North Border School District # 100	0.051401%	78,753	61,697	47,379
School District	400102	Mckenzie Cty Public School #1	0.186361%	285,528	223,691	171,780
School District	400103	Devils Lake Public School	0.263771%	404,130	316,607	243,134
School District	400104	Mt Pleasant School Dist #4	0.04588%	68,314	53,519	41,099
School District	400105	Central Cass Public School District #7	0.123298%	188,908	147,996	113,651
School District	400106	Milnor Public School District #2	0.033626%	51,519	40,362	30,995
School District	400107	Mapleton Public School	0.009983%	15,295	11,983	9,202
School District	400108	Linton Public School District #36	0.034360%	52,644	41,243	31,672
School District	400109	Tioga Public School District #15	0.089370%	136,926	107,272	82,378
School District	400114	Zeeland Public Schools	0.009116%	13,967	10,942	8,403
School District	400117	Garrison Public School District #51	0.048187%	73,828	57,839	44,417
School District	400118	Kenmare Public School District #28	0.033112%	50,732	39,745	30,521
School District	400119	Lewis & Clark Public Schools	0.065327%	100,089	78,413	60,216
School District	400120	Sw Special Education Unit	0.008526%	13,063	10,234	7,859
School District	400121	North Valley Career & Technology Center	0.016594%	25,424	19,918	15,296
School District	400122	Dakota Prairie Public School	0.056632%	86,767	67,976	52,201
School District	400123	Beach Public School District #3	0.074781%	114,574	89,760	68,930
School District	400124	Rolette Public School	0.017642%	27,030	21,176	16,262
School District	400125	Drake Public School District	0.016132%	24,716	19,363	14,870
School District	400137	New Salem Almont School District #49	0.048416%	74,179	58,114	44,628
School District	400138	Max Public School	0.029318%	44,919	35,191	27,024
School District	400139	East Central Special Education Unit	0.027452%	42,060	32,951	25,304
School District	400140	North Sargent School District #3	0.037457%	57,389	44,960	34,526
School District	400141	Wahpeton Public School District 37	0.097312%	149,094	116,805	89,698
School District	400142	Medina Public School District #3	0.023473%	35,964	28,175	21,637
School District	400143	Pingree-Buchanan School District	0.021973%	33,665	26,374	20,254
School District	400144	West River Student Services	0.012650%	19,381	15,184	11,660
School District	400145	Leeds Public School District 6	0.018524%	28,381	22,235	17,075
School District	400147	Sawyer Public School	0.020426%	31,295	24,518	18,828
School District	400148	Wilmar Multidistrict Special Education Unit	0.074170%	113,638	89,027	68,367
School District	400149	Great Northwest Education Cooperative	0.018364%	28,136	22,042	16,927
School District	400150	Anamoose Public School District #14	0.020638%	31,620	24,772	19,023
School District	400151	South Prairie School District #70	0.064500%	98,822	77,420	59,454
School District	400152	South East Education Cooperative	0.077028%	118,016	92,457	71,001
School District	400153	South Heart Public School District #9	0.041918%	64,224	50,315	38,638
School District	400154	Sargent Central Public School District #6	0.023396%	35,846	28,082	21,566

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

				As of June 30, 2022			
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	
				4.39%	5.39%	6.39%	
School District	400155	Fairmount Public School	0.009143%	14,008	10,974	8,428	
School District	400156	South Central Prairie Special Education Unit	0.013155%	20,155	15,790	12,126	
School District	400157	Pembina Special Education Cooperative	0.007767%	11,900	9,323	7,159	
School District	400158	Central Regional Education Association	0.037925%	58,106	45,522	34,958	
School District	400159	Oberon Public School #16	0.000000%	-	-	-	
School District	400160	Elgin/New Leipzig Public School	0.000969%	1,485	1,163	893	
School District	400161	Williston Basin School District #7	0.618470%	947,572	742,355	570,082	
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	
School District	400163	Nedrose Public School	0.010481%	16,058	12,580	9,661	
Political Subdivision	500002	Cass County Water Resource District	0.021928%	33,596	26,320	20,212	
Political Subdivision	500003	Walsh County Water Resource District	0.002035%	3,118	2,443	1,876	
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004471%	6,850	5,367	4,121	
Political Subdivision	500006	James River Soil Conservation District	0.002631%	4,031	3,158	2,425	
Political Subdivision	500007	Burleigh County Soil Conservation District	0.012356%	18,931	14,831	11,389	
Political Subdivision	500008	Trall County Water Resource District	0.003037%	4,653	3,645	2,799	
Political Subdivision	500009	Grafton Park District	0.019735%	30,236	23,688	18,191	
Political Subdivision	500010	Cass County Soil Conservation District	0.022334%	34,218	26,808	20,587	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.013391%	20,517	16,073	12,343	
Political Subdivision	500016	Greater Ramsey Water District	0.040660%	62,296	48,805	37,479	
Political Subdivision	500017	Carnegie Regional Library	0.006980%	10,694	8,378	6,434	
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039624%	60,709	47,561	36,524	
Political Subdivision	500022	Consolidated Waste Ltd	0.012960%	19,856	15,556	11,946	
Political Subdivision	500023	Walsh County Housing Authority	0.002947%	4,515	3,537	2,716	
Political Subdivision	500024	Williams County Soil Conservation District	0.011125%	17,045	13,353	10,255	
Political Subdivision	500025	Bowman City Park Board	0.011288%	17,295	13,549	10,405	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.006936%	10,627	8,325	6,393	
Political Subdivision	500028	Williston Housing Authority	0.019961%	30,583	23,959	18,399	
Political Subdivision	500030	Minot Rural Fire Department	0.014660%	22,461	17,597	13,513	
Political Subdivision	500031	Central Plains Water District	0.026508%	40,614	31,818	24,434	
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010237%	15,684	12,288	9,436	
Political Subdivision	500038	Jamestown Regional Airport	0.022811%	34,949	27,380	21,026	
Political Subdivision	500040	Fargo Park District	0.371404%	569,037	445,800	342,346	
Political Subdivision	500041	Bismarck Rural Fire Protection	0.077790%	119,184	93,372	71,704	
Political Subdivision	500045	Dunseith Community Nursing Home	0.036343%	55,682	43,623	33,500	
Political Subdivision	500047	Mercer County Soil Conservation District	0.009223%	14,131	11,070	8,501	
Political Subdivision	500049	West Fargo Park District	0.123265%	188,857	147,956	113,621	
Political Subdivision	500053	Stutsman County Housing Authority	0.021163%	32,424	25,402	19,507	
Political Subdivision	500054	Grand Forks County Water Resource District	0.010844%	16,614	13,016	9,996	
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010832%	16,596	13,002	9,985	
Political Subdivision	500056	Cavalier County Job Development Authority	0.005309%	8,134	6,372	4,894	
Political Subdivision	500057	Barnes County Soil Conservation District	0.007033%	10,775	8,442	6,483	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	
Political Subdivision	500061	Ward County Water Resource District	0.003641%	5,578	4,370	3,356	
Political Subdivision	500063	Southwest Water Authority	0.194174%	297,498	233,069	178,982	
Political Subdivision	500068	Burleigh County Council On Aging	0.045756%	70,104	54,921	42,176	
Political Subdivision	500072	Watford City Park District	0.080377%	123,147	96,477	74,088	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.011101%	17,008	13,325	10,232	
Political Subdivision	500081	Ramsey County Housing Authority	0.006981%	10,696	8,379	6,435	
Political Subdivision	500082	Grand Forks Public Library	0.067302%	103,115	80,783	62,036	
Political Subdivision	500084	Rolette County Soil Conservation District	0.003928%	6,018	4,715	3,621	
Political Subdivision	500085	Jamestown Parks And Recreation District	0.047258%	72,405	56,724	43,561	
Political Subdivision	500091	Ramsey County Water Resource District	0.002313%	3,544	2,776	2,132	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.020575%	31,523	24,696	18,965	
Political Subdivision	500108	North Dakota Firefighters Association	0.018680%	28,620	22,422	17,218	
Political Subdivision	500109	James River Valley Library System	0.040457%	61,985	48,561	37,292	
Political Subdivision	500110	Grand Forks Park District	0.184193%	282,206	221,089	169,782	
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	0.001855%	2,842	2,227	1,710	
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	
Political Subdivision	500115	Agassiz Water Users District	0.009390%	14,387	11,271	8,655	
Political Subdivision	500116	Western Area Water Supply Authority	0.053806%	82,437	64,584	49,596	
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014717%	22,548	17,665	13,566	
Political Subdivision	500121	Devils Lake Park Board	0.035814%	54,871	42,988	33,012	
Political Subdivision	500122	North Central Soil Conservation District	0.000969%	1,485	1,163	893	
Political Subdivision	500125	Wahpeton Park Board	0.034566%	52,959	41,490	31,862	
Political Subdivision	500126	City Of Bottineau Park Board	0.007512%	11,509	9,017	6,924	
Political Subdivision	500128	Logan County Soil Conservation District	0.007292%	11,172	8,753	6,721	
Political Subdivision	500129	Park District - City of New Rockford	0.004776%	7,317	5,733	4,402	
Political Subdivision	500130	Trall County Job Development Authority	0.010616%	16,265	12,742	9,785	
Political Subdivision	500131	Minot Park District	0.089169%	136,618	107,030	82,193	
Political Subdivision	500132	Valley City Park District	0.035175%	53,892	42,221	32,423	
Political Subdivision	500136	Tioga Park District	0.006875%	10,533	8,252	6,337	
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.118152%	181,023	141,819	108,908	
Political Subdivision	500140	Eddy County Soil Conservation District	0.002015%	3,087	2,419	1,857	
Political Subdivision	500141	Kindred Park District	0.001612%	2,470	1,935	1,486	
Political Subdivision	500142	Sheridan County Soil Conservation District	0.002224%	3,407	2,669	2,050	
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	
Total			100.000012%	\$ 153,212,318	\$ 120,030,972	\$ 92,176,125	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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, 2022*

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	0.102967%	\$ 12,938	\$ 13,674	\$ (736)	\$ 1,063,035	1.29%
State of ND	010800	Secretary Of State	0.122396%	15,380	15,451	(71)	1,263,619	1.22%
State	011000	Office Of Management & Budget	0.296209%	37,220	35,351	1,869	3,058,074	1.16%
State	011200	Information Technology Dept	2.771211%	348,219	341,457	6,762	28,610,125	1.19%
State	011700	State Auditor's Office	0.286643%	36,018	35,512	506	2,959,320	1.20%
State	011800	Central Services	0.106163%	13,340	13,839	(499)	1,096,031	1.26%
State of ND	012000	State Treasurer's Office	0.036622%	4,602	4,310	292	378,084	1.14%
State	012500	Attorney General's Office	1.471196%	184,864	181,930	2,934	15,188,699	1.20%
State of ND	012700	Tax Department	0.541957%	68,100	66,003	2,097	5,595,187	1.18%
State of ND	013000	Facility Management	0.155005%	19,477	18,347	1,130	1,600,280	1.15%
State of ND	014000	Office Of Administrative Hearings	0.034726%	4,364	4,087	277	358,512	1.14%
State	016000	Legislative Council	0.303886%	38,185	39,080	(895)	3,137,332	1.25%
State of ND	018000	ND Supreme Court	2.427008%	304,967	324,192	(19,225)	25,056,557	1.29%
State of ND	018800	Commission On Legal Counsel For Indigents	0.176006%	22,116	22,083	33	1,817,096	1.22%
State	019000	Retirement & Investment Office	0.105029%	13,197	13,686	(489)	1,084,321	1.26%
State	019200	ND Public Employees Retirement System	0.193168%	24,273	24,377	(104)	1,994,271	1.22%
State of ND	019500	ND Ethics Commission	0.000000%	-	1,924	(1,924)	-	NA
State of ND	020100	Public Instruction	0.394618%	49,586	47,485	2,101	4,074,053	1.17%
State	020200	Education Standards & Practice	0.051202%	6,434	6,017	417	528,612	1.14%
State	021500	ND University System Office	0.108177%	13,593	11,869	1,724	1,116,822	1.06%
State of ND	022300	ND Youth Correctional Center	0.174941%	21,982	23,996	(2,014)	1,806,096	1.33%
State of ND	022400	Juvenile Services - DOCR	0.129098%	16,222	17,862	(1,640)	1,332,816	1.34%
State	022600	Land Department	0.136346%	17,133	18,744	(1,611)	1,407,646	1.33%
State	022700	Bismarck State College	0.388107%	48,768	47,202	1,566	4,006,832	1.18%
State	022800	Lake Region State College	0.157060%	19,735	19,383	352	1,621,495	1.20%
State	022900	Williston State College	0.057104%	7,175	8,353	(1,178)	589,546	1.42%
State	023000	University Of North Dakota	3.287961%	413,151	414,135	(984)	33,945,074	1.22%
State	023500	North Dakota State University	2.633108%	330,865	332,387	(1,522)	27,184,336	1.22%
State	023800	ND St College Of Science	0.426156%	53,549	53,745	(196)	4,399,656	1.22%
State	023900	Dickinson State University	0.182726%	22,961	23,445	(484)	1,886,472	1.24%
State	024000	Mayville State University	0.241607%	30,359	30,507	(148)	2,494,362	1.22%
State	024100	Minot State University	0.440701%	55,377	56,152	(775)	4,549,816	1.23%
State	024200	Valley City State University	0.160887%	20,216	20,710	(494)	1,661,007	1.25%
State of ND	025000	ND State Library	0.095383%	11,985	12,256	(271)	984,735	1.24%
State of ND	025200	SCHOOL FOR THE DEAF	0.119329%	14,994	14,492	502	1,231,962	1.18%
State of ND	025300	School For The Blind	0.075295%	9,461	8,862	599	777,350	1.14%
State	026100	ND Board Of Nursing	0.059835%	7,519	8,325	(806)	617,736	1.35%
State of ND	027000	Career & Technical Education	0.166734%	20,951	21,522	(571)	1,721,371	1.25%
State of ND	030100	ND Department Of Health	1.066378%	133,997	126,264	7,733	11,009,335	1.15%
State of ND	030300	Mental Health	0.800473%	100,584	102,133	(1,549)	8,264,122	1.24%
State of ND	031000	Life Skills and Transition Center	0.932112%	117,125	118,947	(1,822)	9,623,170	1.24%
State of ND	031200	North Dakota State Hospital	1.272466%	159,893	165,272	(5,379)	13,137,004	1.26%
State of ND	031300	ND Veterans Home	0.358840%	45,090	45,451	(361)	3,704,687	1.23%
State of ND	031600	Indian Affairs Commission	0.011849%	1,489	1,395	94	122,328	1.14%
State of ND	032100	Veterans Affairs Department	0.042499%	5,340	5,002	338	438,761	1.14%
State of ND	032500	Department Of Human Services	6.756516%	848,995	838,796	10,199	69,754,609	1.20%
State of ND	036000	Protection & Advocacy Project	0.130962%	16,456	17,160	(704)	1,352,057	1.27%
State	038000	Job Service North Dakota	0.734114%	92,246	85,875	6,371	7,579,026	1.13%
State	040100	Insurance Department	0.225435%	28,327	27,147	1,180	2,327,406	1.17%
State of ND	040500	Industrial Commission	0.617137%	77,547	76,346	1,201	6,371,349	1.20%
State of ND	040600	ND Department Of Labor	0.056377%	7,084	7,256	(172)	582,040	1.25%
State of ND	040800	Public Service Commission	0.246768%	31,008	32,181	(1,173)	2,547,648	1.26%
State of ND	041200	Aeronautics Commission	0.041583%	5,225	4,910	315	429,304	1.14%
State of ND	041300	Department Of Financial Institutions	0.170420%	21,414	22,247	(833)	1,759,421	1.26%
State of ND	041400	ND Securities Department	0.049822%	6,260	6,068	192	514,362	1.18%
State	042600	State Board Of Law Examiners	0.033622%	4,225	1,275	2,950	347,112	0.37%
State	042700	ND State Board Of Cosmetology	0.008164%	1,026	1,001	25	84,288	1.19%
State	042800	ND State Plumbing Board	0.041015%	5,154	4,827	327	423,444	1.14%
State	047100	Bank Of North Dakota	0.960695%	120,717	121,984	(1,267)	9,918,261	1.23%
State	047200	Public Finance Authority	0.017130%	2,152	2,016	136	176,856	1.14%
State	047300	Housing Finance Agency	0.246500%	30,974	29,756	1,218	2,544,878	1.17%
State	047500	Mill & Elevator Association	0.783110%	98,402	124,973	(26,571)	8,084,872	1.55%
State	048500	Workforce Safety & Insurance	1.396073%	175,425	176,493	(1,068)	14,413,129	1.22%
State of ND	050200	Field Services Division	0.711587%	89,415	87,607	1,808	7,346,464	1.19%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (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	1.347836%	169,363	161,204	8,159	13,915,131	1.16%
State of ND	051600	Heart River Correctional Center	0.071977%	9,044	7,337	1,707	743,099	0.99%
State of ND	051700	Department Of Corrections Transitional Services	0.201336%	25,299	24,375	924	2,078,604	1.17%
State of ND	051800	James River Correctional Ctr	0.606506%	76,211	79,702	(3,491)	6,261,597	1.27%
State of ND	051900	State Penitentiary	0.752405%	94,544	111,974	(17,430)	7,767,863	1.44%
State	052000	Rough Rider Industries	0.145551%	18,289	16,889	1,400	1,502,679	1.12%
State of ND	053000	Department Of Corrections And Rehabilitation	0.568507%	71,436	72,354	(918)	5,869,297	1.23%
State of ND	054000	Adjutant General ND National Guard	0.999262%	125,563	121,971	3,592	10,316,427	1.18%
State of ND	060100	Department Of Commerce	0.295691%	37,155	37,853	(698)	3,052,728	1.24%
State of ND	060200	Dept Of Agriculture	0.377064%	47,380	46,733	647	3,892,828	1.20%
State of ND	060700	Milk Marketing Board	0.005957%	749	1,508	(759)	61,500	2.45%
State of ND	060800	ND Oilseed Council	0.003452%	434	406	28	35,640	1.14%
State	061100	ND Soybean Council	0.024488%	3,077	3,613	(536)	252,816	1.43%
State of ND	061400	ND Corn Utilization Council	0.016011%	2,012	1,884	128	165,300	1.14%
State of ND	061600	State Seed Department	0.135107%	16,977	17,107	(130)	1,394,856	1.23%
State	062400	Beef Commission	0.018366%	2,308	2,078	230	189,607	1.10%
State of ND	062500	ND Wheat Commission	0.046632%	5,860	5,488	372	481,432	1.14%
State of ND	062600	ND Barley Council	0.014723%	1,850	1,733	117	152,004	1.14%
State	066500	State Fair Association	0.073615%	9,250	9,743	(493)	760,008	1.28%
State of ND	067000	Racing Commission	0.013465%	1,692	1,588	104	139,014	1.14%
State of ND	070100	Historical Society	0.371772%	46,715	46,595	120	3,838,194	1.21%
State of ND	070900	ND Council On The Arts	0.033553%	4,216	4,033	183	346,399	1.16%
State of ND	072000	Game & Fish Department	1.068299%	134,238	128,254	5,984	11,029,176	1.16%
State of ND	075000	Parks & Recreation Department	0.286785%	36,036	33,968	2,068	2,960,779	1.15%
State of ND	077000	Water Commission	0.521121%	65,482	64,969	513	5,380,080	1.21%
State	080100	Department Of Transportation	5.179168%	650,792	636,661	14,131	53,469,993	1.19%
State	090000	ND State Board Of Accountancy	0.010942%	1,375	1,288	87	112,968	1.14%
State	090100	Board Of Medical Examiners	0.027837%	3,498	3,258	240	287,388	1.13%
State	090200	Board Of Pharmacy	0.027359%	3,438	3,478	(40)	282,456	1.23%
State	090600	Real Estate Commission	0.019698%	2,475	2,313	162	203,364	1.14%
State	090900	Electrical Board	0.138810%	17,442	20,641	(3,199)	1,433,080	1.44%
State	099501	ND System Information Technology Services	0.207980%	26,134	24,717	1,417	2,147,196	1.15%
District Health Unit	100002	McIntosh District Health Unit	0.013317%	1,673	1,669	4	137,481	1.21%
District Health Unit	100003	Wells County Dist Health Unit	0.014530%	1,826	1,767	59	150,013	1.18%
District Health Unit	100004	Central Valley Health Unit	0.095818%	12,040	11,386	654	989,232	1.15%
District Health Unit	100005	Dickey County Health District	0.024630%	3,095	2,899	196	254,282	1.14%
District Health Unit	100006	Emmons County Public Health	0.015083%	1,895	2,371	(476)	155,714	1.52%
District Health Unit	100007	Rolette County Public Health	0.048778%	6,129	6,410	(281)	503,588	1.27%
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	-	NA
District Health Unit	100009	Nelson-Griggs District Health Unit	0.008765%	1,101	1,708	(607)	90,492	1.89%
District Health Unit	100010	First District Health Unit	0.186890%	23,484	23,508	(24)	1,929,460	1.22%
District Health Unit	100011	Lake Region District Health Unit	0.093349%	11,730	10,010	1,720	963,736	1.04%
District Health Unit	100012	Garrison Diversion Conservancy District	0.201471%	25,316	23,996	1,320	2,079,999	1.15%
District Health Unit	100013	Upper Missouri Health Unit	0.115505%	14,514	13,604	910	1,192,477	1.14%
District Health Unit	100014	Kidder County District Health Unit	0.006813%	856	794	62	70,340	1.13%
District Health Unit	100015	Southwestern District Health Unit	0.128359%	16,129	15,651	478	1,325,187	1.18%
District Health Unit	100017	City-County Health District	0.049753%	6,252	6,447	(195)	513,654	1.26%
District Health Unit	100018	Sargent County District Health Unit	0.011971%	1,504	1,407	97	123,585	1.14%
District Health Unit	100019	Trail District Health Unit	0.017872%	2,246	2,121	125	184,509	1.15%
District Health Unit	100021	Cavalier County Health Dist	0.012088%	1,519	1,423	96	124,794	1.14%
District Health Unit	100022	Walsh County Health District	0.033961%	4,267	4,488	(221)	350,615	1.28%
District Health Unit	100023	Custer Health Unit	0.110680%	13,908	14,315	(407)	1,142,663	1.25%
Political Subdivision	100024	Southeast Water Users District	0.048031%	6,035	5,726	309	495,878	1.15%
City	200002	City Of Mcville	0.007721%	970	903	67	79,717	1.13%
City	200003	City Of Drayton	0.017281%	2,171	3,347	(1,176)	178,407	1.88%
City	200004	City Of Fessenden	0.000000%	-	-	-	-	NA
City	200005	City Of Westhope	0.010856%	1,364	1,278	86	112,080	1.14%
City	200006	City Of Belfield	0.009279%	1,166	1,328	(162)	95,798	1.39%
City	200007	City Of Beulah	0.073488%	9,234	9,045	189	758,696	1.19%
City	200008	City Of Rolla	0.026198%	3,292	3,547	(255)	270,465	1.31%
City	200009	City Of New Town	0.059843%	7,520	9,615	(2,095)	617,822	1.56%
City	200010	City Of Cavalier	0.063863%	8,025	6,898	1,127	659,323	1.05%
City	200011	City Of Harvey	0.042366%	5,324	5,907	(583)	437,389	1.35%
City	200012	City Of Napoleon	0.016541%	2,078	1,942	136	170,766	1.14%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (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	200014	City Of Grand Forks	2.351183%	295,440	291,200	4,240	24,273,736	1.20%
City	200015	City Of Killdeer	0.051272%	6,443	6,687	(244)	529,331	1.26%
City	200016	City Of Ellendale	0.038831%	4,879	3,896	983	400,893	0.97%
City	200017	City Of Wishek	0.019323%	2,428	2,844	(416)	199,487	1.43%
City	200018	City Of Granville	0.002343%	294	1,131	(837)	24,187	4.68%
City	200019	City Of Linton	0.018393%	2,311	2,165	146	189,889	1.14%
City	200020	City Of Finley	0.009704%	1,219	986	233	100,188	0.98%
City	200021	City Of Wilton	0.009508%	1,195	1,119	76	98,165	1.14%
City	200022	City Of Ray	0.018886%	2,373	2,223	150	194,982	1.14%
City	200025	City Of Medora	0.018084%	2,272	2,469	(197)	186,705	1.32%
City	200026	City Of Velva	0.020025%	2,516	2,357	159	206,741	1.14%
City	200027	City Of Mandan	0.308039%	38,707	36,028	2,679	3,180,214	1.13%
City	200028	City Of Thompson	0.020133%	2,530	2,369	161	207,851	1.14%
City	200029	City Of Williston	1.989753%	250,024	242,784	7,240	20,542,313	1.18%
City	200030	City Of Bowman	0.069241%	8,701	8,115	586	714,844	1.14%
City	200031	City Of Tioga	0.082529%	10,370	10,315	55	852,037	1.21%
City	200033	City Of Rhame	0.005751%	723	676	47	59,371	1.14%
City	200035	City Of Fargo	3.102121%	389,799	394,438	(4,639)	32,026,452	1.23%
City	200036	City Of Jamestown	0.477816%	60,040	58,586	1,454	4,932,997	1.19%
City	200037	City Of Beach	0.027728%	3,484	3,263	221	286,270	1.14%
City	200038	City Of Glenburn	0.002689%	338	216	122	27,760	0.78%
City	200040	City Of Kulm	0.008579%	1,078	1,010	68	88,572	1.14%
City	200041	City Of Harwood	0.009660%	1,214	2,162	(948)	99,728	2.17%
City	200043	City Of Dickinson	0.695537%	87,398	84,221	3,177	7,180,759	1.17%
City	200045	City Of Mapleton	0.005921%	744	892	(148)	61,130	1.46%
City	200046	City Of Wahpeton	0.229020%	28,778	25,552	3,226	2,364,409	1.08%
City	200047	City Of Bottineau	0.044798%	5,629	5,868	(239)	462,498	1.27%
City	200049	City Of Elgin	0.003331%	419	403	16	34,385	1.17%
City	200050	City Of Rugby	0.037012%	4,651	4,512	139	382,118	1.18%
City	200051	City Of New Salem	0.006113%	768	751	17	63,112	1.19%
City	200052	City Of Walhalla	0.019062%	2,395	2,244	151	196,793	1.14%
City	200053	City Of Gwinner	0.016828%	2,115	1,979	136	173,734	1.14%
City	200054	City Of Kenmare	0.008193%	1,029	1,790	(761)	84,583	2.12%
City	200055	City Of Watford City	0.366167%	46,011	47,235	(1,224)	3,780,326	1.25%
City	200057	City Of Cooperstown	0.008850%	1,112	1,350	(238)	91,365	1.48%
City	200058	City Of New England	0.010359%	1,302	1,224	78	106,942	1.14%
City	200059	City Of Carrington	0.063236%	7,946	7,905	41	652,854	1.21%
City	200060	City Of Mott	0.008012%	1,007	1,595	(588)	82,716	1.93%
City	200061	City Of Larimore	0.014793%	1,859	3,266	(1,407)	152,722	2.14%
City	200062	City Of Sherwood	0.000000%	-	-	-	-	NA
City	200063	City Of Lamoure	0.006603%	830	794	36	68,167	1.16%
City	200064	City Of Michigan	0.004623%	581	608	(27)	47,732	1.27%
City	200065	City Of Park River	0.042232%	5,307	4,970	337	436,005	1.14%
City	200067	City Of Hatton	0.004492%	564	633	(69)	46,372	1.37%
City	200069	City Of Northwood	0.023921%	3,006	2,863	143	246,961	1.16%
City	200070	City Of Powers Lake	0.004417%	555	991	(436)	45,600	2.17%
City	200072	City Of Towner	0.007265%	913	923	(10)	75,000	1.23%
City	200073	City Of Pembina	0.000969%	122	756	(634)	10,000	7.56%
City	200075	City Of Underwood	0.005145%	646	656	(10)	53,116	1.24%
City	200076	City Of New Leipzig	0.000000%	-	-	-	-	NA
City	200077	City Of Stanley	0.072575%	9,119	9,232	(113)	749,270	1.23%
City	200080	City Of Crosby	0.014001%	1,759	1,908	(149)	144,549	1.32%
City	200083	City Of Grafton	0.141527%	17,784	17,437	347	1,461,130	1.19%
City	200084	City Of Emerado	0.008926%	1,122	1,110	12	92,150	1.20%
City	200085	City Of Lincoln	0.055533%	6,978	7,448	(470)	573,330	1.30%
City	200086	City Of Minto	0.003612%	454	762	(308)	37,290	2.04%
City	200087	City Of Ashley	0.012572%	1,580	1,471	109	129,795	1.13%
City	200088	City Of Neche	0.000000%	-	302	(302)	-	NA
City	200089	City Of Surrey	0.027038%	3,397	3,435	(38)	279,144	1.23%
City	200090	City Of Hankinson	0.020452%	2,570	1,512	1,058	211,150	0.72%
City	200091	City Of New Rockford	0.015259%	1,917	1,750	167	157,530	1.11%
City	200092	City Of Minot	0.470111%	59,072	63,188	(4,116)	4,853,448	1.30%
City	200094	City Of West Fargo	1.189721%	149,495	162,023	(12,528)	12,282,738	1.32%
City	200096	City Of Valley City	0.073460%	9,231	3,300	5,931	758,403	0.44%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (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	200097	City Of Devils Lake	0.201101%	25,269	22,909	2,360	2,076,181	1.10%
City	200098	City Of Oakes	0.048900%	6,145	6,196	(51)	504,849	1.23%
City	200100	City Of Mohall	0.016463%	2,069	1,938	131	169,967	1.14%
City	200101	City Of Lidgerwood	0.008087%	1,016	952	64	83,487	1.14%
City	200102	City Of Mcclusky	0.000000%	-	-	-	-	NA
City	200103	City Of Burlington	0.031575%	3,968	3,950	18	325,982	1.21%
City	200104	City Of Lisbon	0.043119%	5,418	5,085	333	445,160	1.14%
City	200110	City Of Halliday	0.009661%	1,214	1,053	161	99,739	1.06%
City	200111	City Of Maddock	0.009832%	1,235	1,141	94	101,501	1.12%
City	200114	City Of Regent	0.005768%	725	799	(74)	59,546	1.34%
City	200115	City Of Lakota	0.012709%	1,597	1,493	104	131,212	1.14%
City	200117	City Of Alexander	0.016774%	2,108	1,974	134	173,180	1.14%
City	200118	City Of Berthold	0.006878%	864	808	56	71,012	1.14%
City	200119	City Of Carson	0.008121%	1,020	956	64	83,844	1.14%
City	200120	City Of Dodge	0.004523%	568	529	39	46,694	1.13%
City	200123	City Of Grenora	0.010080%	1,267	1,188	79	104,064	1.14%
City	200124	City Of Kindred	0.009766%	1,227	1,162	65	100,820	1.15%
City	200125	City Of Richardton	0.003856%	485	1,070	(585)	39,809	2.69%
City	200126	City Of Garrison	0.011729%	1,474	1,133	341	121,086	0.94%
County	300001	Adams County	0.069649%	8,752	8,206	546	719,057	1.14%
County	300002	Barnes County	0.327282%	41,125	41,552	(427)	3,378,871	1.23%
County	300003	Benson County	0.134037%	16,843	16,977	(134)	1,383,805	1.23%
County	300004	Billings County	0.498999%	62,702	60,464	2,238	5,151,691	1.17%
County	300005	Bottineau County	0.269073%	33,811	35,018	(1,207)	2,777,923	1.26%
County	300006	Bowman County	0.103629%	13,022	13,767	(745)	1,069,866	1.29%
County	300007	Burke County	0.147033%	18,476	17,978	498	1,517,981	1.18%
County	300008	Burleigh County	1.411479%	177,360	189,561	(12,201)	14,572,178	1.30%
County	300009	Cass County	2.083985%	261,865	257,829	4,036	21,515,164	1.20%
County	300010	Cavalier County	0.295313%	37,108	38,434	(1,326)	3,048,824	1.26%
County	300011	Dickey County	0.128545%	16,152	16,113	39	1,327,107	1.21%
County	300012	Divide County	0.174248%	21,895	20,833	1,062	1,798,941	1.16%
County	300013	Dunn County	0.498851%	62,683	62,172	511	5,150,159	1.21%
County	300014	Eddy County	0.070391%	8,845	8,285	560	726,720	1.14%
County	300015	Emmons County	0.203053%	25,515	24,464	1,051	2,096,331	1.17%
County	300016	Foster County	0.085524%	10,747	12,061	(1,314)	882,954	1.37%
County	300017	Golden Valley County	0.073952%	9,292	9,139	153	763,484	1.20%
County	300018	Grand Forks County	1.168084%	146,776	152,423	(5,647)	12,059,358	1.26%
County	300019	Grant County	0.089434%	11,238	12,454	(1,216)	923,324	1.35%
County	300020	Griggs County	0.061123%	7,680	8,449	(769)	631,039	1.34%
County	300021	Hettinger County	0.099594%	12,515	11,782	733	1,028,212	1.15%
County	300023	Lamoure County	0.131998%	16,586	16,536	50	1,362,755	1.21%
County	300024	Logan County	0.044488%	5,590	5,494	96	459,299	1.20%
County	300025	Mchenry County	0.079259%	9,959	12,067	(2,108)	818,272	1.47%
County	300026	Mcintosh County	0.063499%	7,979	8,836	(857)	655,567	1.35%
County	300027	Mckenzie County	1.058417%	132,996	149,718	(16,722)	10,927,154	1.37%
County	300028	McLean County	0.457656%	57,507	55,982	1,525	4,724,864	1.18%
County	300029	Mercer County	0.333627%	41,922	40,219	1,703	3,444,377	1.17%
County	300030	Morton County	0.681023%	85,574	84,344	1,230	7,030,917	1.20%
County	300031	Mountrail County	0.614970%	77,275	77,335	(60)	6,348,982	1.22%
County	300032	Nelson County	0.127944%	16,077	15,550	527	1,320,900	1.18%
County	300033	Oliver County	0.078385%	9,850	9,225	625	809,247	1.14%
County	300034	Pembina County	0.195764%	24,599	26,047	(1,448)	2,021,079	1.29%
County	300035	Pierce County	0.181068%	22,752	22,120	632	1,869,356	1.18%
County	300036	Ramsey County	0.413378%	51,943	48,685	3,258	4,267,737	1.14%
County	300037	Ransom County	0.155984%	19,600	19,484	116	1,610,382	1.21%
County	300038	Renville County	0.107319%	13,485	14,206	(721)	1,107,964	1.28%
County	300039	Richland County	0.571961%	71,870	65,726	6,144	5,904,954	1.11%
County	300040	Rolette County	0.158164%	19,874	20,600	(726)	1,632,889	1.26%
County	300041	Sargent County	0.065167%	8,189	8,075	114	672,783	1.20%
County	300042	Sheridan County	0.054608%	6,862	7,427	(565)	563,776	1.32%
County	300044	Slope County	0.102441%	12,872	12,428	444	1,057,602	1.18%
County	300045	Stark County	0.504467%	63,389	59,756	3,633	5,208,141	1.15%
County	300046	Steele County	0.082465%	10,362	10,503	(141)	851,371	1.23%
County	300047	Stutsman County	0.562669%	70,703	75,442	(4,739)	5,809,020	1.30%

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (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	300048	Towner County	0.111049%	13,954	13,563	391	1,146,478	1.18%
County	300049	Trail County	0.299972%	37,693	35,351	2,342	3,096,923	1.14%
County	300050	Walsh County	0.235190%	29,553	30,016	(463)	2,428,114	1.24%
County	300051	Ward County	1.187268%	149,187	158,320	(9,133)	12,257,418	1.29%
County	300052	Wells County	0.185320%	23,287	25,824	(2,537)	1,913,253	1.35%
County	300053	Williams County	1.500878%	188,594	184,889	3,705	15,495,141	1.19%
School District	400002	McClusky Public Schools	0.008559%	1,075	1,256	(181)	88,362	1.42%
School District	400003	Lake Region Special Education Unit	0.053580%	6,733	6,183	550	553,166	1.12%
School District	400004	Lidgerwood Public School	0.031499%	3,958	3,813	145	325,202	1.17%
School District	400006	Halliday Public School	0.006923%	870	784	86	71,478	1.10%
School District	400007	Oliver-Mercer Special Education Unit	0.023097%	2,902	3,463	(561)	238,458	1.45%
School District	400008	Underwood School District #8	0.034492%	4,334	4,440	(106)	356,093	1.25%
School District	400010	New Town Public School District	0.136484%	17,150	17,147	3	1,409,067	1.22%
School District	400011	Bottineau Public School	0.124668%	15,665	16,703	(1,038)	1,287,077	1.30%
School District	400012	Peace Garden Special Services	0.038866%	4,884	4,819	65	401,256	1.20%
School District	400014	Beulah Public School #27	0.080670%	10,137	10,463	(326)	832,843	1.26%
School District	400016	St John School District #3	0.081824%	10,282	10,436	(154)	844,751	1.24%
School District	400017	Ellendale Public School District #40	0.030311%	3,809	3,615	194	312,928	1.16%
School District	400018	Rural Cass Special Education Unit	0.024288%	3,052	2,116	936	250,755	0.84%
School District	400019	Fargo Public Schools	1.923742%	241,729	250,469	(8,740)	19,860,807	1.26%
School District	400020	Surrey Schools	0.042275%	5,312	4,875	437	436,449	1.12%
School District	400021	Jamestown Public School District #1	0.243059%	30,542	31,235	(693)	2,509,349	1.24%
School District	400023	Warwick Public School	0.054109%	6,799	6,556	243	558,621	1.17%
School District	400024	Souris Valley Special Services	0.045938%	5,772	5,366	406	474,271	1.13%
School District	400025	Rugby Public School District #5	0.066061%	8,301	7,783	518	682,019	1.14%
School District	400026	Billings County School District	0.022489%	2,826	2,990	(164)	232,175	1.29%
School District	400027	Belcourt School District #7	0.523496%	65,780	62,411	3,369	5,404,602	1.15%
School District	400028	West Fargo Public School #6	1.440003%	180,945	186,783	(5,838)	14,866,667	1.26%
School District	400029	Minot Public School District #1	1.431001%	179,813	198,674	(18,861)	14,773,722	1.34%
School District	400030	Belfield Public School #13	0.034193%	4,297	4,020	277	353,010	1.14%
School District	400031	Minto Public School District #20	0.029887%	3,755	3,604	151	308,555	1.17%
School District	400033	Harvey Public School Dist #38	0.062546%	7,859	7,538	321	645,731	1.17%
School District	400034	Oakes Public Schools	0.038595%	4,850	5,964	(1,114)	398,457	1.50%
School District	400035	Larimore Public School District #44	0.048409%	6,083	5,909	174	499,772	1.18%
School District	400036	Hazen Public School District #3	0.055427%	6,965	7,931	(966)	572,229	1.39%
School District	400038	Park River Area School District	0.054183%	6,808	6,830	(22)	559,389	1.22%
School District	400039	Hillsboro Public School	0.039615%	4,978	4,993	(15)	408,989	1.22%
School District	400040	Lisbon Public School	0.074026%	9,302	8,725	577	764,246	1.14%
School District	400042	Northern Cass School District # 97	0.051264%	6,442	7,371	(929)	529,255	1.39%
School District	400043	Mandaree Public School #36	0.056628%	7,116	8,411	(1,295)	584,633	1.44%
School District	400044	Thompson Public School	0.029639%	3,724	4,033	(309)	305,991	1.32%
School District	400045	Northern Plains Special Ed Unit	0.014642%	1,840	800	1,040	151,168	0.53%
School District	400046	Bowman County School District #1	0.067100%	8,431	7,393	1,038	692,748	1.07%
School District	400047	Apple Creek Elementary School	0.003542%	445	433	12	36,564	1.18%
School District	400048	Burke Central School	0.014430%	1,813	1,972	(159)	148,976	1.32%
School District	400049	Washburn Public School	0.029895%	3,756	4,638	(882)	308,642	1.50%
School District	400050	Enderlin Area School District #24	0.045048%	5,661	6,164	(503)	465,074	1.33%
School District	400051	Midkota School	0.017411%	2,188	2,324	(136)	179,747	1.29%
School District	400052	Velva Public School	0.037583%	4,723	4,846	(123)	388,007	1.25%
School District	400053	Sheyenne Valley Special Education Unit	0.064605%	8,118	7,904	214	666,987	1.19%
School District	400054	Center Stanton Public School	0.015561%	1,955	1,842	113	160,652	1.15%
School District	400055	Burleigh County Special Education Unit	0.006488%	815	764	51	66,986	1.14%
School District	400056	New Rockford Sheyenne Public School	0.020253%	2,545	2,600	(55)	209,095	1.24%
School District	400057	James River Multidistrict Special Education Unit	0.045645%	5,736	5,675	61	471,243	1.20%
School District	400058	Newburg United Public School	0.017062%	2,144	2,445	(301)	176,149	1.39%
School District	400059	Napoleon Public School District #2	0.025058%	3,149	2,949	200	258,703	1.14%
School District	400060	Yellowstone School District # 14	0.027250%	3,424	3,207	217	281,335	1.14%
School District	400061	Cavalier Public Schools	0.035356%	4,443	5,278	(835)	365,016	1.45%
School District	400062	Richland School District # 44	0.031789%	3,994	4,122	(128)	328,193	1.26%
School District	400063	Fort Totten School District # 30	0.027053%	3,399	3,414	(15)	279,292	1.22%
School District	400064	Bismarck Public Schools	2.362909%	296,913	315,947	(19,034)	24,394,787	1.30%
School District	400065	Solen Public School Dist #3	0.034560%	4,343	4,044	299	356,798	1.13%
School District	400068	Lakota Public School District # 66	0.015275%	1,919	1,846	73	157,704	1.17%
School District	400069	Stanley Community Public School District # 2	0.114489%	14,386	16,739	(2,353)	1,181,993	1.42%

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Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (Continued)

Employer Type	Employer ID	Employer	Proportionate Share	Statutory Required Contribution	Contribution in Relation to the		Covered Payroll	Actual Contribution as a % of Covered Payroll
					Statutory Required Contribution	Contribution Deficiency (Excess)		
School District	400070	Mandan Public School District #1	0.693416%	87,132	79,892	7,240	7,158,859	1.12%
School District	400072	Killdeer Public School #16	0.054468%	6,844	6,950	(106)	562,331	1.24%
School District	400073	Glenburn School District	0.027135%	3,410	3,536	(126)	280,142	1.26%
School District	400074	New Public School #8	0.000000%	-	642	(642)	-	NA
School District	400075	Williston Public School #1	0.000000%	-	120	(120)	-	NA
School District	400076	Valley City Public School	0.058223%	7,316	8,507	(1,191)	601,096	1.42%
School District	400077	Dickinson Public Schools	0.567306%	71,285	79,352	(8,067)	5,856,896	1.35%
School District	400078	Drayton Public School #19	0.038745%	4,869	4,736	133	400,002	1.18%
School District	400079	Mohall Lansford Sherwood School	0.042931%	5,395	5,053	342	443,222	1.14%
School District	400080	Westhope Public School #17	0.022578%	2,837	2,734	103	233,092	1.17%
School District	400081	Kindred Public School District #2	0.041162%	5,172	6,190	(1,018)	424,957	1.46%
School District	400082	Grafton Public School District #3	0.108510%	13,635	13,149	486	1,120,265	1.17%
School District	400083	Wilton Public School District	0.038880%	4,885	4,797	88	401,400	1.20%
School District	400084	Sheyenne Valley Career And Tech Center	0.014578%	1,832	1,716	116	150,505	1.14%
School District	400085	White Shield School Dist #85	0.078221%	9,829	9,813	16	807,555	1.22%
School District	400086	Tgu School District #60	0.141021%	17,720	18,044	(324)	1,455,913	1.24%
School District	400087	Turtle Lake Mercer School District #72	0.035654%	4,480	4,480	-	368,098	1.22%
School District	400088	Lamoure School District #8	0.042815%	5,380	5,702	(322)	442,027	1.29%
School District	400089	Divide County School Dist #1	0.065087%	8,179	8,415	(236)	671,958	1.25%
School District	400090	Mott/Regent School Dist #1	0.040423%	5,079	4,278	801	417,328	1.03%
School District	400091	United Public School District # 7	0.082351%	10,348	9,826	522	850,199	1.16%
School District	400092	Kulm Public School District #7	0.022695%	2,852	2,671	181	234,306	1.14%
School District	400093	Midway Public School District #128	0.024298%	3,053	5,434	(2,381)	250,856	2.17%
School District	400094	Dunseith School District #1	0.136260%	17,122	18,416	(1,294)	1,406,753	1.31%
School District	400095	Carrington School District #49	0.041250%	5,183	4,918	265	425,871	1.15%
School District	400096	Glen Ullin Public School #48	0.012356%	1,553	2,350	(797)	127,566	1.84%
School District	400099	Manvel Public School	0.027958%	3,513	3,291	222	288,639	1.14%
School District	400100	Maple Valley School District	0.017533%	2,203	2,929	(726)	181,011	1.62%
School District	400101	North Border School District # 100	0.051401%	6,459	6,227	232	530,671	1.17%
School District	400102	Mckenzie Cty Public School #1	0.186361%	23,417	21,807	1,610	1,923,998	1.13%
School District	400103	Devils Lake Public School	0.263771%	33,144	34,038	(894)	2,723,183	1.25%
School District	400104	Mt Pleasant School Dist #4	0.044588%	5,603	5,789	(186)	460,325	1.26%
School District	400105	Central Cass Public School District #7	0.123298%	15,493	15,789	(296)	1,272,937	1.24%
School District	400106	Milnor Public School District #2	0.033626%	4,225	4,274	(49)	347,161	1.23%
School District	400107	Mapleton Public School	0.009833%	1,254	1,133	121	103,064	1.10%
School District	400108	Linton Public School District #36	0.034360%	4,318	5,126	(808)	354,737	1.45%
School District	400109	Tioga Public School District #15	0.089370%	11,230	10,868	362	922,662	1.18%
School District	400114	Zeeland Public Schools	0.009116%	1,145	1,079	66	94,110	1.15%
School District	400117	Garrison Public School District #51	0.048187%	6,055	6,122	(67)	497,485	1.23%
School District	400118	Kenmare Public School District #28	0.033112%	4,161	3,939	222	341,852	1.15%
School District	400119	Lewis & Clark Public Schools	0.065327%	8,209	7,649	560	674,441	1.13%
School District	400120	Sw Special Education Unit	0.008526%	1,071	996	75	88,019	1.13%
School District	400121	North Valley Career & Technology Center	0.016594%	2,085	1,926	159	171,319	1.12%
School District	400122	Dakota Prairie Public School	0.056632%	7,116	7,247	(131)	584,670	1.24%
School District	400123	Beach Public School District #3	0.074781%	9,397	8,084	1,313	772,042	1.05%
School District	400124	Rolette Public School	0.017642%	2,217	2,813	(596)	182,137	1.54%
School District	400125	Drake Public School District	0.016132%	2,027	1,915	112	166,548	1.15%
School District	400137	New Salem Almont School District #49	0.048416%	6,084	5,772	312	499,846	1.15%
School District	400138	Max Public School	0.029318%	3,684	3,431	253	302,683	1.13%
School District	400139	East Central Special Education Unit	0.027452%	3,450	3,634	(184)	283,413	1.28%
School District	400140	North Sargent School District #3	0.037457%	4,707	4,408	299	386,706	1.14%
School District	400141	Wahpeton Public School District 37	0.097312%	12,228	12,978	(750)	1,004,649	1.29%
School District	400142	Medina Public School District #3	0.023473%	2,950	2,970	(20)	242,335	1.23%
School District	400143	Pingree-Buchanan School District	0.021973%	2,761	2,575	186	226,848	1.14%
School District	400144	West River Student Services	0.012650%	1,590	1,734	(144)	130,600	1.33%
School District	400145	Leeds Public School District 6	0.018524%	2,328	2,315	13	191,245	1.21%
School District	400147	Sawyer Public School	0.020426%	2,567	2,404	163	210,877	1.14%
School District	400148	Wilmac Multidistrict Special Education Unit	0.074170%	9,320	10,640	(1,320)	765,732	1.39%
School District	400149	Great Northwest Education Cooperative	0.018364%	2,308	2,298	10	189,592	1.21%
School District	400150	Anamoose Public School District #14	0.020638%	2,593	2,394	199	213,067	1.12%
School District	400151	South Prairie School District #70	0.064500%	8,105	7,592	513	665,898	1.14%
School District	400152	South East Education Cooperative	0.077028%	9,679	10,094	(415)	795,239	1.27%
School District	400153	South Heart Public School District #9	0.041918%	5,267	5,318	(51)	432,759	1.23%
School District	400154	Sargent Central Public School District #6	0.023396%	2,940	2,753	187	241,543	1.14%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Schedule of Contributions by Employer

Fiscal Year Ended June 30, 2022* (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	400155	Fairmount Public School	0.009143%	1,149	1,076	73	94,397	1.14%
School District	400156	South Central Prairie Special Education Unit	0.013155%	1,653	1,540	113	135,813	1.13%
School District	400157	Pembina Special Education Cooperative	0.007767%	976	914	62	80,189	1.14%
School District	400158	Central Regional Education Association	0.037925%	4,765	5,730	(965)	391,539	1.46%
School District	400159	Oberon Public School #16	0.000000%	-	229	(229)	-	NA
School District	400160	Elgin/New Leipzig Public School	0.000969%	122	278	(156)	10,000	2.78%
School District	400162	Williston Basin School District #7	0.618470%	77,714	82,320	(4,606)	6,385,114	1.29%
School District	400163	Morton Sioux Special Education Unit	0.000000%	-	446	(446)	-	NA
School District	500002	Nedrose Public School	0.010481%	1,317	1,249	68	108,204	1.15%
Political Subdivision	500002	Cass County Water Resource District	0.021928%	2,755	2,581	174	226,386	1.14%
Political Subdivision	500003	Walsh County Water Resource District	0.002035%	256	401	(145)	21,009	1.91%
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004471%	562	522	40	46,160	1.13%
Political Subdivision	500006	James River Soil Conservation District	0.002631%	331	693	(362)	27,159	2.55%
Political Subdivision	500007	Burleigh County Soil Conservation District	0.012356%	1,553	1,489	64	127,560	1.17%
Political Subdivision	500008	Trail County Water Resource District	0.003037%	382	480	(98)	31,350	1.53%
Political Subdivision	500009	Grafton Park District	0.019735%	2,480	2,284	196	203,740	1.12%
Political Subdivision	500010	Cass County Soil Conservation District	0.022334%	2,806	2,629	177	230,575	1.14%
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.013391%	1,683	1,633	50	138,249	1.18%
Political Subdivision	500016	Greater Ramsey Water District	0.040660%	5,109	4,786	323	419,778	1.14%
Political Subdivision	500017	Carnegie Regional Library	0.006980%	877	837	40	72,061	1.16%
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	132	(132)	-	NA
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039624%	4,979	4,737	242	409,081	1.16%
Political Subdivision	500022	Consolidated Waste Ltd	0.012960%	1,628	1,521	107	133,802	1.14%
Political Subdivision	500023	Walsh County Housing Authority	0.002947%	370	347	23	30,420	1.14%
Political Subdivision	500024	Williams County Soil Conservation District	0.011125%	1,398	1,298	100	114,859	1.13%
Political Subdivision	500025	Bowman City Park Board	0.011288%	1,418	827	591	116,539	0.71%
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.006936%	872	988	(116)	71,605	1.38%
Political Subdivision	500028	Williston Housing Authority	0.019961%	2,508	2,539	(31)	206,078	1.23%
Political Subdivision	500030	Minot Rural Fire Department	0.014660%	1,842	1,717	125	151,348	1.13%
Political Subdivision	500031	Central Plains Water District	0.026508%	3,331	3,107	224	273,672	1.14%
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010237%	1,286	980	306	105,684	0.93%
Political Subdivision	500038	Jamestown Regional Airport	0.022811%	2,866	2,685	181	235,497	1.14%
Political Subdivision	500040	Fargo Park District	0.371404%	46,669	46,203	466	3,834,390	1.20%
Political Subdivision	500041	Bismarck Rural Fire Protection	0.077790%	9,775	9,857	(82)	803,113	1.23%
Political Subdivision	500045	Dunseith Community Nursing Home	0.036343%	4,567	5,850	(1,283)	375,209	1.56%
Political Subdivision	500047	Mercer County Soil Conservation District	0.009223%	1,159	1,078	81	95,221	1.13%
Political Subdivision	500049	West Fargo Park District	0.123265%	15,489	14,703	786	1,272,594	1.16%
Political Subdivision	500053	Stutsman County Housing Authority	0.021163%	2,659	2,880	(221)	218,488	1.32%
Political Subdivision	500054	Grand Forks County Water Resource District	0.010844%	1,363	7,653	(6,290)	111,952	6.84%
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010832%	1,361	1,269	92	111,831	1.13%
Political Subdivision	500056	Cavalier County Job Development Authority	0.005309%	667	625	42	54,807	1.14%
Political Subdivision	500057	Barnes County Soil Conservation District	0.007033%	884	828	56	72,604	1.14%
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	556	(556)	-	NA
Political Subdivision	500061	Ward County Water Resource District	0.003641%	458	429	29	37,594	1.14%
Political Subdivision	500063	Southwest Water Authority	0.194174%	24,399	26,537	(2,138)	2,004,665	1.32%
Political Subdivision	500068	Burleigh County Council On Aging	0.045756%	5,750	6,485	(735)	472,383	1.37%
Political Subdivision	500072	Watford City Park District	0.080377%	10,100	9,713	387	829,821	1.17%
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.011101%	1,395	1,412	(17)	114,608	1.23%
Political Subdivision	500081	Ramsey County Housing Authority	0.006981%	877	1,062	(185)	72,075	1.47%
Political Subdivision	500082	Grand Forks Public Library	0.067302%	8,457	8,428	29	694,827	1.21%
Political Subdivision	500084	Rolette County Soil Conservation District	0.003928%	494	478	16	40,554	1.18%
Political Subdivision	500085	Jamestown Parks And Recreation District	0.047258%	5,938	6,976	(1,038)	487,899	1.43%
Political Subdivision	500091	Ramsey County Water Resource District	0.002313%	291	272	19	23,884	1.14%
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.020575%	2,585	2,706	(121)	212,415	1.27%
Political Subdivision	500108	North Dakota Firefighters Association	0.018680%	2,347	2,199	148	192,849	1.14%
Political Subdivision	500109	James River Valley Library System	0.040457%	5,084	4,764	320	417,679	1.14%
Political Subdivision	500110	Grand Forks Park District	0.184193%	23,145	23,046	99	1,901,620	1.21%
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	0.001855%	233	218	15	19,152	1.14%
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	NA
Political Subdivision	500115	Agassiz Water Users District	0.009390%	1,180	1,105	75	96,946	1.14%
Political Subdivision	500116	Western Area Water Supply Authority	0.053806%	6,761	6,333	428	555,491	1.14%
Political Subdivision	500118	Crosby Park District	0.000000%	-	466	(466)	-	NA
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014717%	1,849	1,732	117	151,934	1.14%
Political Subdivision	500121	Devils Lake Park Board	0.035814%	4,500	4,215	285	369,750	1.14%
Political Subdivision	500122	North Central Soil Conservation District	0.000969%	122	435	(313)	10,000	4.35%
Political Subdivision	500125	Wahpeton Park Board	0.034566%	4,343	4,853	(510)	356,864	1.36%
Political Subdivision	500126	City Of Bottineau Park Board	0.007512%	944	1,303	(359)	77,553	1.68%
Political Subdivision	500128	Logan County Soil Conservation District	0.007292%	916	856	60	75,282	1.14%
Political Subdivision	500129	Park District - City of New Rockford	0.004776%	600	524	76	49,309	1.06%
Political Subdivision	500130	Trail County Job Development Authority	0.010616%	1,334	1,140	194	109,602	1.04%
Political Subdivision	500131	Minot Park District	0.089169%	11,205	12,588	(1,383)	920,588	1.37%
Political Subdivision	500132	Valley City Park District	0.035175%	4,420	4,177	243	363,145	1.15%
Political Subdivision	500136	Tioga Park District	0.006875%	864	674	190	70,979	0.95%
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.118152%	14,846	5,530	9,316	1,219,803	0.45%
Political Subdivision	500140	Eddy County Soil Conservation District	0.002015%	253	232	21	20,800	1.12%
Political Subdivision	500141	Kindred Park District	0.001612%	203	106	97	16,640	0.64%
Political Subdivision	500142	Sheridan County Soil Conservation District	0.002224%	279	112	167	22,960	0.49%
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	NA
Total			100.000012%	\$ 12,565,575	\$ 12,657,052	\$ (91,477)	\$ 1,032,405,034	1.23%

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.
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 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	0.102967%	\$ 2,931	\$ 31,131	\$ 16,641	\$ 3,173	\$ 53,876	\$ 1,063	\$ -	\$ 3,392	\$ 4,455	\$ 20,589	\$ (420)	\$ 20,169								
State of ND	010800	Secretary Of State	0.122396%	3,482	37,006	19,781	294	60,563	1,263	-	9,719	10,982	24,476	(3,268)	21,208								
State	011000	Office Of Management & Budget	0.296209%	8,428	89,557	47,873	15,116	160,974	3,057	-	8,866	11,923	59,231	1,298	60,529								
State	011200	Information Technology Dept	2.771211%	78,856	837,859	447,876	282,083	1,646,674	28,604	-	40,257	68,861	554,143	74,212	628,355								
State	011700	State Auditor's Office	0.286643%	8,155	86,665	46,327	3,969	145,116	2,959	-	22,400	25,359	57,319	(6,930)	50,389								
State	011800	Central Services	0.106163%	3,020	32,098	17,158	4,990	57,266	1,096	-	13,200	14,296	21,230	(2,446)	18,784								
State of ND	012000	State Treasurer's Office	0.036622%	1,042	11,072	5,919	2,656	20,689	378	-	4,135	4,513	7,323	(671)	6,652								
State	012500	Attorney General's Office	1.471196%	41,864	444,807	237,771	67,355	791,797	15,186	-	23,568	38,754	294,188	12,394	306,582								
State of ND	012700	Tax Department	0.541957%	15,422	163,857	87,500	11,788	278,657	5,594	-	38,345	43,939	108,370	(10,482)	97,888								
State of ND	013000	Facility Management	0.155005%	4,410	46,865	25,052	5,666	81,993	1,600	-	12,833	14,433	30,995	(2,843)	28,152								
State of ND	014000	Office Of Administrative Hearings	0.034726%	988	10,499	5,612	1,577	18,676	358	-	3,390	3,748	6,945	(621)	6,324								
State	016000	Legislative Council	0.303886%	8,648	91,878	49,113	24,057	173,696	3,137	-	5,224	8,361	60,767	5,390	66,157								
State of ND	018000	ND Supreme Court	2.427008%	69,062	733,791	392,247	53,184	1,248,284	25,051	-	27,543	52,594	485,314	5,415	490,729								
State of ND	018800	Commission On Legal Counsel For Indigents	0.176006%	5,009	53,214	28,446	1,750	88,419	1,817	-	22,126	23,943	35,195	(6,115)	29,080								
State	019000	Retirement & Investment Office	0.105029%	2,988	31,755	16,975	5,388	57,106	1,084	-	21,196	22,280	21,001	(4,744)	16,257								
State	019200	ND Public Employees Retirement System	0.193168%	5,497	58,403	31,219	14,394	109,513	1,994	-	10,807	12,801	38,627	537	39,164								
State of ND	019500	ND Ethics Commission	0.000000%	-	-	-	2,822	2,822	-	-	-	-	-	809	809								
State of ND	020100	Public Instruction	0.394618%	11,230	119,310	63,777	30,231	224,548	4,073	-	48,558	52,631	78,908	(5,983)	72,925								
State	020200	Education Standards & Practice	0.051202%	1,458	15,481	8,275	4,927	30,141	529	-	385	914	10,236	1,314	11,550								
State	021500	ND University System Office	0.108177%	3,078	32,707	17,483	11,567	64,835	1,117	-	1,679	2,796	21,632	3,146	24,778								
State	022300	ND Youth Correctional Center	0.174941%	4,978	52,892	28,274	6,252	92,396	1,806	-	58,258	60,064	34,981	(14,437)	20,544								
State of ND	022400	Juvenile Services - DOCR	0.129098%	3,673	39,032	20,865	578	64,148	929	-	11,162	12,516	25,816	(2,572)	23,244								
State	022600	Land Department	0.136346%	3,879	41,223	22,036	10,574	77,712	1,407	-	26,136	27,543	27,266	(4,800)	22,466								
State	022700	Bismarck State College	0.388107%	11,044	117,342	62,725	4,288	195,399	4,006	-	15,067	19,073	77,607	(2,881)	74,726								
State	022800	Lake Region State College	0.157060%	4,469	47,486	25,384	15,222	92,561	1,621	-	12,815	14,436	31,406	(16)	31,390								
State	022900	Williston State College	0.057104%	1,625	17,265	9,229	3,101	31,220	589	-	21,882	22,471	11,417	(5,665)	5,752								
State	023000	University Of North Dakota	0.327961%	93,561	994,095	531,392	26,515	1,645,563	33,938	-	119,415	153,353	657,473	(34,760)	622,713								
State	023500	North Dakota State University	2.633108%	74,927	796,104	425,557	1,810	1,298,398	27,179	-	135,739	162,918	526,526	(43,411)	483,115								
State	023800	ND St College Of Science	0.042615%	12,128	128,846	68,874	639	210,487	4,399	-	28,637	33,036	85,215	(9,340)	75,875								
State	023900	Dickinson State University	0.182726%	5,199	55,246	29,532	2,593	92,570	1,886	-	19,535	21,421	36,540	(5,531)	31,009								
State	024000	Mayville State University	0.241607%	6,875	73,048	39,048	7,230	126,201	2,494	-	15,549	18,043	48,313	(2,785)	45,528								
State	024100	Minot State University	0.440701%	12,541	133,243	71,225	885	217,894	4,549	-	17,447	21,996	88,126	(5,004)	83,122								
State	024200	Valley City State University	0.160887%	4,578	48,643	26,002	3,616	82,839	1,661	-	6,525	8,186	32,173	(508)	31,665								
State of ND	025000	ND State Library	0.095383%	2,715	28,838	15,416	1,700	48,669	985	-	8,132	19,072	17,559	(1,513)	17,559								
State of ND	025200	SCHOOL FOR THE DEAF	0.119329%	3,397	36,078	19,286	3,106	81,867	1,232	-	3,758	4,990	23,861	(131)	23,730								
State of ND	025300	School For The Blind	0.075295%	2,142	22,765	12,169	9,153	46,229	777	-	3,163	3,940	15,055	1,623	16,678								
State	026100	ND Board Of Nursing	0.059835%	1,703	18,091	9,670	3,769	33,233	618	-	3,818	4,436	11,965	193	12,158								
State of ND	027000	Career & Technical Education	0.166734%	4,745	50,411	26,947	9,663	91,766	1,721	-	1,343	3,064	33,339	2,710	36,049								
State of ND	030100	ND Department Of Health	1.066378%	30,344	322,413	172,345	35,844	560,946	11,007	-	293,681	304,688	213,239	(97,653)	115,586								
State of ND	030300	Mental Health	0.800473%	22,778	242,018	129,371	276,615	70,782	8,262	-	7,522	15,784	160,964	100,851	260,815								
State of ND	031000	Life Skills and Transition Center	0.032112%	26,524	281,818	150,646	1,357	460,345	9,621	-	85,491	95,112	186,389	(27,295)	159,094								
State of ND	031200	North Dakota State Hospital	1.272466%	36,209	384,722	205,653	1,676	628,260	13,134	-	129,209	142,343	254,447	(40,940)	213,507								
State of ND	031300	ND Veterans Home	0.358840%	10,211	108,493	57,995	-	176,699	3,704	-	32,780	36,484	71,755	(11,028)	60,727								
State of ND	031600	Indian Affairs Commission	0.011849%	337	3,582	1,915	3,278	9,112	122	-	6,576	6,698	2,370	(722)	1,648								
State of ND	032100	Veterans Affairs Department	0.042499%	1,210	12,849	6,869	5,937	26,865	439	-	1,650	2,089	8,497	1,035	9,532								
State of ND	032500	Department Of Human Services	6.756516%	192,260	2,042,792	1,091,972	152,369	3,479,393	69,740	-	32,589	102,329	1,351,061	36,380	1,387,441								
State of ND	036000	Protection & Advocacy Project	0.130962%	3,727	39,596	21,166	1,374	65,863	1,352	-	18,185	19,537	26,186	(5,393)	20,793								
State	038000	Job Service North Dakota	0.734114%	20,889	221,955	118,646	17,649	379,139	7,577	-	58,121	65,698	146,795	(12,015)	134,780								
State	040100	Insurance Department	0.225435%	6,415	68,159	36,434	18,201	129,209	2,327	-	21,101	23,428	45,080	(1,561)	43,519								
State of ND	040500	Industrial Commission	0.617137%	17,561	186,588	99,740	12,979	316,868	6,370	-	29,891	36,261	123,403	(5,161)	118,242								
State of ND	040600	ND Department Of Labor	0.056377%	1,603	17,045	9,112	4,183	31,943	582	-	12,282	12,864	11,275	(3,298)	7,977								
State of ND	040800	Public Service Commission	0.246768%	7,022	74,609	39,882	7,231	128,744	2,547	-	27,412	29,859	49,344	(5,463)	43,881								
State of ND	041200	Aeronautics Commission	0.041583%	1,183	12,572	6,721	5,263	25,739	429	-	3,302	3,731	8,314	232	8,546								
State of ND	041300	Department Of Financial Institutions	0.170420%	4,850	51,525	27,543	570	84,488	1,759	-	12,342	14,101	34,077	(4,111)	29,666								
State of ND	041400	ND Securities Department	0.049822%	1,417	15,063	8,052	2,198	26,730	514	-	6,376	6,890	9,962	(1,155)	8,807								
State	042600	State Board Of Law Examiners	0.033622%	957	10,165	5,434	-	16,556	347	-	6,026	6,373	6,723	(2,82)	4,441								
State	042700	ND State Board Of Cosmetology	0.008164%	233	2,468	1,319	1,173	5,195	84	-	871	955	1,632	178	1,810								
State	042800	ND State Plumbing Board	0.140105%	12,401	127,608	62,022	2,417	126,608	2,433	-	213	213	626	(8,208)	618								
State	047100	Bank Of North Dakota	0.960695%	27,338	290,460	155,265	17,907	490,970	9,916	-	52,112	62,028	192,103	(11,252)	180,851								
State	047200	Public Finance Authority	0.017130%	488	5,179	2,769	1,611	10,047	177	-	905	1,082	3,425	124	3,549								
State	047300	Housing Finance Agency	0.246500%	7,013	74,528	39,839	14,520	135,900	2,544	-	10,663	13,207	49,290	15	49,305								
State	047500	Mill & Elevator Association	0.783110%	22,284	236,769	126,564	81,558	467,175	8,083	-	-	8,083	156,591	27,918	184,509								
State	048500	Workforce Safety & Insurance	1.396073%	39,727	422,094	225,630	15,266	702,717	14,410	-	45,890	60,300	279,165	(13,171)	265,994								
State of ND	050200																						

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	Total Employer Expense	
State of ND	050400	Highway Patrol	1.347836%	38,354	407,510	217,834	100,168	763,866	13,912	-	-	17,480	31,392	269,518	23,680	293,198	
State of ND	051600	Heart River Correctional Center	0.071977%	2,047	21,762	11,633	35,507	70,949	743	-	-	-	743	14,394	9,132	23,526	
State of ND	051700	Department Of Corrections Transitional Services	0.201336%	5,729	60,873	32,539	13,371	110,512	2,078	-	-	6,459	8,537	40,260	922	41,182	
State of ND	051800	James River Correctional Ctr	0.606506%	17,260	183,373	98,022	9,830	308,485	6,260	-	-	64,047	70,307	121,278	(15,408)	105,870	
State of ND	051900	State Penitentiary	0.752405%	21,410	227,485	121,602	9,217	379,714	7,766	-	-	101,397	109,163	150,454	(25,933)	124,521	
State	052000	Rough Rider Industries	0.145551%	4,140	44,006	23,524	9,884	81,554	1,502	-	-	1,430	2,932	29,107	2,602	31,709	
State of ND	053000	Department Of Corrections And Rehabilitation	0.568507%	16,178	171,885	91,881	17,795	297,739	5,868	-	-	55,902	61,770	113,678	(8,914)	104,764	
State of ND	054000	Adjutant General ND National Guard	0.999262%	28,434	302,121	161,498	19,939	511,992	10,314	-	-	54,978	65,292	199,819	(13,664)	186,155	
State of ND	060100	Department Of Commerce	0.295691%	8,414	89,400	47,789	5,154	150,757	3,052	-	-	33,628	36,680	59,128	(11,822)	47,306	
State of ND	060200	Dept Of Agriculture	0.377064%	10,730	114,003	60,940	22,338	208,011	3,892	-	-	11,973	15,865	75,400	2,068	77,468	
State of ND	060700	Milk Marketing Board	0.005957%	170	1,801	963	516	3,450	61	-	-	4,415	4,476	1,190	(1,215)	(25)	
State of ND	060800	ND Olseest Council	0.003452%	98	1,044	558	268	1,968	36	-	-	1	37	690	83	773	
State	061100	ND Soybean Council	0.024488%	697	7,404	3,958	2,967	15,026	253	-	-	7,322	7,575	4,896	(1,655)	3,241	
State of ND	061400	ND Corn Utilization Council	0.016011%	455	4,841	2,588	1,814	9,698	165	-	-	2,428	2,593	3,202	(204)	2,998	
State of ND	061600	State Seed Department	0.135107%	3,844	40,849	21,836	6,056	72,585	1,395	-	-	6,071	7,466	27,017	524	27,541	
State	062400	Beef Commission	0.018366%	523	5,553	2,968	2,400	11,444	190	-	-	1,164	1,354	3,673	271	3,944	
State of ND	062500	ND Wheat Commission	0.046632%	1,326	14,099	7,537	2,644	25,606	481	-	-	382	863	9,327	625	9,952	
State of ND	062600	ND Barley Council	0.014723%	420	4,451	2,379	1,005	8,255	152	-	-	50	202	2,944	302	3,246	
State	066500	State Fair Association	0.073615%	2,095	22,257	11,897	1,233	37,482	760	-	-	9,452	10,212	14,720	(2,913)	11,807	
State of ND	067000	Racing Commission	0.013465%	383	4,071	2,176	827	7,457	139	-	-	304	443	2,693	173	2,816	
State of ND	070100	Historical Society	0.371772%	10,579	112,403	60,085	19,145	202,212	3,837	-	-	16,228	20,065	74,340	(170)	74,170	
State of ND	070900	ND Council On The Arts	0.033553%	954	10,145	5,423	2,293	18,815	346	-	-	686	1,032	6,709	409	7,118	
State of ND	072000	Game & Fish Department	1.068299%	30,399	322,994	172,656	51,284	577,333	11,027	-	-	5,385	16,412	213,622	12,285	225,907	
State of ND	075000	Parks & Recreation Department	0.286785%	8,160	86,708	46,350	8,285	149,503	2,960	-	-	23,643	26,603	57,346	(5,623)	51,723	
State of ND	077000	Water Commission	0.521121%	14,830	157,558	84,222	6,826	263,436	5,379	-	-	20,153	25,532	104,205	(4,028)	100,177	
State	080100	Department Of Transportation	5.179168%	147,376	1,565,890	837,045	69,221	2,619,532	53,459	-	-	203,755	257,214	1,035,648	(49,071)	986,577	
State	090000	ND State Board Of Accountancy	0.010942%	312	3,308	1,768	904	6,292	113	-	-	5,356	5,469	2,188	(1,417)	771	
State	090100	Board Of Medical Examiners	0.027837%	792	8,416	4,499	2,913	16,620	287	-	-	2,116	2,403	5,566	337	5,903	
State	090200	Board Of Pharmacy	0.027359%	778	8,272	4,422	2,367	15,839	282	-	-	9	291	5,469	694	6,163	
State	090600	Real Estate Commission	0.019698%	560	5,956	3,184	4,140	13,840	203	-	-	35	238	3,937	1,274	5,211	
State	090900	Electrical Board	0.138810%	3,951	41,968	22,434	5,403	73,756	1,433	-	-	9,526	10,959	27,756	(878)	26,878	
State	095501	ND System Information Technology Services	0.207980%	5,918	62,881	33,613	14,192	116,604	2,147	-	-	5,723	7,870	41,589	1,787	43,376	
District Health Unit	100002	Mintosh District Health Unit	0.013317%	378	4,026	2,152	3,072	9,628	137	-	-	2	139	2,664	952	3,616	
District Health Unit	100003	Wells County Dist Health Unit	0.014530%	413	4,393	2,348	2,126	9,280	150	-	-	4,530	4,680	2,906	(637)	2,269	
District Health Unit	100004	Central Valley Health Unit	0.095818%	2,727	28,970	15,486	3,050	50,233	989	-	-	5,250	6,239	19,159	(1,327)	17,832	
District Health Unit	100005	Deer Valley County Health District	0.024630%	700	7,447	3,981	3,290	15,418	254	-	-	789	1,043	4,924	833	5,757	
District Health Unit	100006	Emmons County Public Health	0.015083%	430	4,560	2,438	2,205	9,633	156	-	-	3,318	3,474	3,015	(182)	2,833	
District Health Unit	100007	Rolette County Public Health	0.048778%	1,387	14,748	7,883	4,467	28,485	503	-	-	78	581	9,755	1,227	10,982	
District Health Unit	100008	Towner County Public Health Unit	0.000000%	-	-	-	1,781	1,781	-	-	-	5,580	5,580	-	(1,039)	(1,039)	
District Health Unit	100009	Nelson-Griggs District Health Unit	0.008765%	249	2,650	1,417	738	5,054	90	-	-	2,817	2,907	1,752	(479)	1,273	
District Health Unit	100010	First District Health Unit	0.186890%	5,317	56,505	30,205	394	92,421	1,929	-	-	10,623	12,552	37,372	(3,818)	33,554	
District Health Unit	100011	Lake Region District Health Unit	0.093349%	2,656	28,224	15,087	6,489	52,456	964	-	-	8	972	18,666	2,000	20,666	
District Health Unit	100012	Garrison Diversion Conservancy District	0.201471%	5,733	60,914	32,561	16,291	115,499	2,080	-	-	1,775	3,855	40,288	4,034	44,322	
District Health Unit	100013	Upper Missouri Health Unit	0.115505%	3,287	34,922	18,668	8,661	65,538	1,192	-	-	702	1,894	23,097	2,442	25,539	
District Health Unit	100014	Kidder County District Health Unit	0.006813%	193	2,060	1,101	910	4,264	70	-	-	13	83	1,362	320	1,682	
District Health Unit	100015	Southwestern District Health Unit	0.128359%	3,652	38,809	20,745	7,342	70,548	1,325	-	-	2,688	4,013	25,668	1,178	26,846	
District Health Unit	100017	City-County Health District	0.049753%	1,415	15,043	8,041	2,762	27,261	514	-	-	4,393	4,907	9,950	(3)	9,947	
District Health Unit	100018	Sargent County District Health Unit	0.011971%	342	3,619	1,935	1,205	7,101	124	-	-	940	1,064	2,393	149	2,542	
District Health Unit	100019	Trail District Health Unit	0.017872%	509	5,403	2,888	872	9,672	184	-	-	5	189	3,574	254	3,828	
District Health Unit	100021	Cavalier County Health Dist	0.012088%	343	3,655	1,954	985	6,937	125	-	-	10	135	2,418	263	2,681	
District Health Unit	100022	Walsh County Health District	0.033961%	967	10,268	5,489	5,348	22,072	351	-	-	2,727	3,078	6,791	1,108	7,899	
District Health Unit	100023	Custer Health Unit	0.110680%	3,150	33,463	17,888	-	54,501	1,142	-	-	7,198	8,440	22,131	(2,131)	19,996	
Political Subdivision	100024	Southeast Water Users District	0.048031%	1,367	14,522	7,763	3,410	27,062	496	-	-	2,233	2,729	9,603	(169)	9,434	
City	200002	City Of McVillie	0.007721%	220	2,334	1,248	763	4,565	80	-	-	1,398	1,478	1,544	(284)	1,260	
City	200003	City Of Drayton	0.017281%	491	5,225	2,793	7,472	15,981	178	-	-	6,927	7,105	3,457	(419)	3,038	
City	200004	City Of Fessenden	0.000000%	-	-	-	56	56	-	-	-	1,052	1,052	-	(375)	(375)	
City	200005	City Of Westhope	0.010856%	308	3,282	1,755	227	5,572	112	-	-	2,041	2,153	2,172	(575)	1,597	
City	200006	City Of Belfield	0.009279%	264	2,805	1,500	-	4,569	96	-	-	10,713	10,809	1,855	(3,639)	(1,784)	
City	200007	City Of Beulah	0.073488%	2,091	22,219	11,877	25,217	61,404	759	-	-	-	759	14,694	8,868	23,562	
City	200008	City Of Rolla	0.026198%	745	7,921	4,234	5,927	18,827	270	-	-	7,682	7,952	5,239	(313)	4,926	
City	200009	City Of New Town	0.059843%	1,703	18,093	9,672	6,118	35,686	618	-	-	18,162	18,780	11,967	(2,904)	9,063	
City	200010	City Of Cavalier	0.063863%	1,818	19,309	10,321	5,938	37,386	659	-	-	1,807	2,466	12,769	1,356	14,125	
City	200011	City Of Harvey	0.042366%	1,205	12,809	6,847	1,065	21,926	437	-	-	4,723	5,160	8,473	(954)	7,519	
City	200012	City Of Napoleon	0.016541%	471	5,001	2,673	2,874	11,019	171	-	-	40	211	3,307	1,165	4,472	

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



Schedule of OPEB Amounts by Employer*

(Continued)

			Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense				
Employer Type	Employer ID	Employer	Proportionate Share	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences between Expected and Actual Experience	Changes of Assumptions	Net Difference between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion and Differences between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Total Employer Expense
City	200014	City Of Grand Forks	2.351183%	66,904	710,866	379,993	158,168	1,315,931	24,269	-	-	26,916	51,185	470,152	32,160		502,312
City	200015	City Of Killdeer	0.051272%	1,460	15,502	8,286	1,564	26,812	529	-	-	14,332	14,861	10,253	(3,747)		6,506
City	200016	City Of Ellendale	0.038631%	1,106	11,740	6,276	534	19,656	401	-	-	2,010	2,411	7,764	(586)		7,178
City	200017	City Of Wishek	0.019323%	549	5,842	3,122	753	10,267	199	-	-	1,655	1,854	3,866	(200)		3,666
City	200018	City Of Granville	0.002343%	67	708	379	3,223	4,377	24	-	-	2,195	2,219	467	257		724
City	200019	City Of Linton	0.018393%	523	5,561	2,973	1,433	10,490	190	-	-	2,169	2,359	3,678	(457)		3,221
City	200020	City Of Finley	0.009704%	276	2,934	1,568	1,268	6,046	100	-	-	407	507	1,940	144		2,084
City	200021	City Of Wilton	0.009508%	269	2,875	1,537	599	5,280	98	-	-	2,463	2,561	1,903	(661)		1,242
City	200022	City Of Ray	0.018886%	537	5,710	3,052	1,444	10,743	195	-	-	836	1,031	3,777	49		3,826
City	200025	City Of Medora	0.018084%	514	5,468	2,923	811	9,716	187	-	-	3,111	3,298	3,616	(803)		2,813
City	200026	City Of Velva	0.020025%	571	6,054	3,236	5,245	15,106	207	-	-	2,017	2,224	4,004	754		4,758
City	200027	City Of Mandan	0.308039%	8,765	93,134	49,785	52,462	204,146	3,180	-	-	212	3,392	61,597	14,562		76,559
City	200028	City Of Thompson	0.020133%	573	6,087	3,254	1,875	11,789	208	-	-	30	238	4,028	508		4,536
City	200029	City Of Williston	1.989753%	56,619	601,590	321,579	147,354	1,127,142	20,538	-	-	2,312	22,850	397,881	51,635		449,516
City	200030	City Of Bowman	0.069241%	1,969	20,935	11,191	5,146	39,241	715	-	-	5,949	6,664	13,848	(459)		13,389
City	200031	City Of Tioga	0.082529%	2,349	24,952	13,338	7,240	47,879	852	-	-	5,225	6,077	16,501	673		17,174
City	200033	City Of Rhame	0.005751%	164	1,739	929	767	3,599	59	-	-	388	447	1,150	126		1,276
City	200035	City Of Fargo	3.102121%	88,273	937,908	501,357	111,422	1,638,960	32,020	-	-	30,090	62,110	620,312	30,942		651,254
City	200036	City Of Jamestown	0.477816%	13,596	144,465	77,223	17,584	252,868	4,932	-	-	9,132	14,064	95,545	833		96,378
City	200037	City Of Beach	0.027728%	791	8,383	4,481	5,422	19,077	286	-	-	1,574	1,860	5,542	950		6,492
City	200038	City Of Glenburn	0.002689%	76	813	435	175	1,499	28	-	-	1,816	1,844	539	(412)		127
City	200040	City Of Kulm	0.008579%	244	2,594	1,387	776	5,001	89	-	-	26	115	1,716	264		1,980
City	200041	City Of Harwood	0.009660%	275	2,921	1,561	563	5,320	100	-	-	1,991	2,091	1,932	(366)		1,566
City	200043	City Of Dickinson	0.695537%	19,792	210,291	112,411	222,148	564,462	7,179	-	-	-	7,179	139,083	69,563	208,646	
City	200045	City Of Mapleton	0.005921%	168	1,790	957	1,440	4,355	61	-	-	4,278	4,339	1,184	(884)		300
City	200046	City Of Wahpeton	0.229020%	6,517	69,243	37,014	12,832	125,066	2,364	-	-	6,825	9,189	45,797	2,871		48,668
City	200047	City Of Bottineau	0.044798%	1,275	13,544	7,240	13,163	35,222	462	-	-	2,631	3,093	8,958	4,580		13,538
City	200049	City Of Elgin	0.003331%	95	1,007	538	393	2,033	34	-	-	1,498	1,532	665	(338)		327
City	200050	City Of Rugby	0.037012%	1,054	11,190	5,982	1,414	10,640	382	-	-	8,192	8,574	7,402	(1,820)		5,582
City	200051	City Of New Salem	0.006113%	174	1,848	988	775	3,785	63	-	-	2,915	2,978	1,223	(705)		518
City	200052	City Of Walhalla	0.019062%	542	5,763	3,081	2,295	11,681	197	-	-	3,370	3,567	3,813	(445)		3,368
City	200053	City Of Gwinner	0.016828%	479	5,088	2,720	1,390	9,677	174	-	-	203	377	3,365	307		3,672
City	200054	City Of Kenmare	0.008193%	235	2,477	1,324	2,593	6,629	85	-	-	9,922	10,007	1,636	(2,052)		(416)
City	200055	City Of Watford City	0.366167%	10,420	110,708	59,179	62,095	242,402	3,780	-	-	23,979	27,759	73,221	9,782		83,003
City	200057	City Of Cooperstown	0.008850%	251	2,676	1,430	8	4,365	91	-	-	2,666	2,757	1,770	(822)		948
City	200058	City Of New England	0.010359%	295	3,132	1,674	636	5,737	107	-	-	203	310	2,073	105		2,178
City	200059	City Of Carrington	0.063236%	1,800	19,119	10,220	7,784	38,923	653	-	-	4,906	5,559	12,645	1,035		13,680
City	200060	City Of Mott	0.008012%	228	2,422	1,295	762	4,707	83	-	-	1,919	2,002	1,604	(305)		1,299
City	200061	City Of Larimore	0.014793%	420	4,473	2,391	3,697	10,981	153	-	-	955	1,108	2,958	769		3,727
City	200062	City Of Sherwood	0.000000%	-	-	-	166	166	-	-	-	1,459	1,459	-	(378)		(378)
City	200063	City Of Lamoure	0.006603%	189	1,996	1,067	485	3,737	68	-	-	2,860	2,928	1,319	(932)		387
City	200064	City Of Michigan	0.004623%	132	1,398	747	274	2,551	48	-	-	670	718	925	(83)		842
City	200065	City Of Park River	0.042232%	1,201	12,769	6,825	2,491	23,286	436	-	-	2,204	2,640	8,444	(9)		8,435
City	200067	City Of Hatton	0.004922%	127	1,358	726	872	3,083	46	-	-	1,353	1,399	899	(99)		800
City	200069	City Of Northwood	0.023921%	681	7,232	3,866	2,007	13,786	247	-	-	1,774	2,021	4,784	63		4,867
City	200070	City Of Powers Lake	0.004417%	126	1,335	714	351	2,526	46	-	-	3,857	3,903	884	(1,020)		(136)
City	200072	City Of Towner	0.007265%	207	2,197	1,174	1,375	4,953	75	-	-	1,010	1,085	1,452	202		1,654
City	200073	City Of Pembina	0.000969%	27	293	157	418	895	10	-	-	3,559	3,569	194	(843)		(649)
City	200075	City Of Underwood	0.005145%	145	1,556	832	453	2,986	53	-	-	1,353	1,406	1,029	(294)		735
City	200076	City Of New Leipzig	0.000000%	-	-	-	363	363	-	-	-	1,512	1,512	-	(351)		(351)
City	200077	City Of Stanley	0.072575%	2,065	21,943	11,729	3,710	39,447	749	-	-	1,913	2,662	14,512	925		15,437
City	200080	City Of Crosby	0.014001%	399	4,233	2,263	1,823	8,718	145	-	-	2,727	2,872	2,799	(223)		2,576
City	200083	City Of Grafton	0.141527%	4,027	42,790	22,873	2,110	71,800	1,461	-	-	2,132	3,593	28,301	224		28,525
City	200084	City Of Emerado	0.008926%	254	2,699	1,443	1,345	5,741	92	-	-	682	774	1,785	227		2,012
City	200085	City Of Lincoln	0.055533%	1,581	16,790	8,975	5,463	32,809	573	-	-	1,093	1,666	11,103	1,238		12,341
City	200086	City Of Minto	0.003612%	103	1,092	584	943	2,722	37	-	-	2,764	2,801	722	(488)		234
City	200087	City Of Ashley	0.012572%	358	3,801	2,032	1,300	7,491	130	-	-	702	832	2,513	200		2,713
City	200088	City Of Neche	0.000000%	-	-	-	112	112	-	-	-	1,879	1,879	-	(448)		(448)
City	200089	City Of Surrey	0.027038%	770	8,175	4,370	6,809	20,124	279	-	-	9,437	9,716	5,406	(875)		4,531
City	200090	City Of Hankinson	0.020452%	582	6,184	3,305	2,357	12,428	211	-	-	3,249	3,460	4,090	(129)		3,961
City	200091	City Of New Rockford	0.015359%	436	4,613	2,466	170	7,685	158	-	-	2,252	2,410	3,051	(535)		2,516
City	200092	City Of Minot	0.470111%	13,378	142,135	75,978	157,917	389,408	4,852	-	-	6,458	11,310	94,004	51,034		145,038
City	200094	City Of West Fargo	1.189721%	33,854	359,705	192,280	198,924	784,763	12,280	-	-	11,556	23,836	237,901	57,255		295,156
City	200096	City Of Valley City	0.073460%	2,090	22,210	11,872	32,907	69,079	758	-	-	-	758	14,691	8,463		23,154

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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				
						Actual Investment Plan Investments	Contributions					Actual Investment Plan Investments	Contributions				Proportionate Share of Contributions	Proportionate Share of Contributions					
City	200097	City Of Devils Lake	0.201101%	5,722	60,802	32,501	14,252	113,277	2,076	-	-	-	-	3,981	6,057	40,213	4,337	44,550					
City	200098	City Of Oakes	0.048900%	1,392	14,785	7,903	146	24,226	505	-	-	-	-	2,162	2,667	9,778	(596)	9,182					
City	200100	City Of Mohall	0.016463%	468	4,977	2,661	2,268	10,374	170	-	-	-	-	1,349	1,519	3,294	174	3,468					
City	200101	City Of Lidgerwood	0.008087%	230	2,445	1,307	-	4,619	83	-	-	-	-	21	104	1,618	173	1,791					
City	200102	City Of McClusky	0.000000%	-	-	-	-	-	-	-	-	-	-	-	1,330	(406)	-	-					
City	200103	City Of Burlington	0.031575%	897	9,547	5,103	4,682	20,229	326	-	-	-	-	2,863	3,189	6,316	614	6,930					
City	200104	City Of Lisbon	0.043119%	1,226	13,037	6,969	1,649	22,881	445	-	-	-	-	238	683	8,623	350	8,973					
City	200110	City Of Halliday	0.009661%	276	2,921	1,561	750	5,508	100	-	-	-	-	936	1,036	1,932	(120)	1,812					
City	200111	City Of Maddock	0.009832%	279	2,973	1,589	682	5,523	101	-	-	-	-	1,250	1,351	1,965	(203)	1,762					
City	200114	City Of Regent	0.005768%	164	1,744	932	1,222	4,062	60	-	-	-	-	496	556	1,153	176	1,329					
City	200115	City Of Lakota	0.012709%	363	3,842	2,054	826	7,085	131	-	-	-	-	2,927	3,058	2,540	(600)	1,940					
City	200117	City Of Alexander	0.016774%	477	5,072	2,711	3,876	12,136	173	-	-	-	-	636	809	3,354	1,188	4,542					
City	200118	City Of Berthold	0.006878%	195	2,080	1,112	722	4,109	71	-	-	-	-	960	1,031	1,375	(154)	1,221					
City	200119	City Of Carson	0.008121%	231	2,455	1,312	603	4,601	84	-	-	-	-	1	85	1,625	172	1,797					
City	200120	City Of Dodge	0.004523%	129	1,368	731	432	2,660	47	-	-	-	-	-	47	904	145	1,049					
City	200123	City Of Grenora	0.010800%	286	3,048	1,629	4,204	9,167	104	-	-	-	-	1,071	1,175	2,015	888	2,903					
City	200124	City Of Kindred	0.009766%	279	2,953	1,578	3,199	8,009	101	-	-	-	-	-	101	1,952	1,131	3,083					
City	200125	City Of Richardson	0.003856%	110	1,166	623	2,627	4,526	40	-	-	-	-	2,036	2,076	771	464	1,235					
City	200126	City Of Garrison	0.011729%	333	3,546	1,896	4,431	10,206	121	-	-	-	-	-	121	2,346	1,347	3,693					
County	300001	Adams County	0.069649%	1,982	21,058	11,257	4,784	39,081	719	-	-	-	-	16,726	17,445	13,927	(4,295)	9,632					
County	300002	Barnes County	0.327282%	9,313	98,952	52,895	23,534	184,694	3,378	-	-	-	-	28,011	31,389	65,444	(3,788)	61,656					
County	300003	Benson County	0.134037%	3,814	40,525	21,663	6,358	72,360	1,384	-	-	-	-	19,052	20,436	26,803	(5,589)	21,214					
County	300004	Billings County	0.498999%	14,200	150,869	80,647	86,448	332,164	5,151	-	-	-	-	13,548	18,699	99,781	28,034	127,815					
County	300005	Bottineau County	0.269073%	7,656	81,353	43,487	5,708	138,204	2,777	-	-	-	-	18,998	21,775	53,804	(3,130)	50,674					
County	300006	Bowman County	0.103629%	2,949	31,332	16,748	913	51,942	1,070	-	-	-	-	19,242	20,312	20,724	(6,740)	13,984					
County	300007	Burke County	0.147033%	4,184	44,455	23,763	8,469	80,871	1,518	-	-	-	-	6,634	8,152	29,401	(99)	29,302					
County	300008	Burleigh County	1.411479%	40,165	426,752	228,120	35,311	730,348	14,569	-	-	-	-	47,117	61,886	282,244	(4,965)	277,279					
County	300009	Cass County	2.083985%	59,301	630,080	336,809	22,414	1,048,604	21,511	-	-	-	-	61,795	83,306	416,722	(14,463)	402,259					
County	300010	Cavalier County	0.295313%	8,403	89,286	47,728	35,663	181,080	3,048	-	-	-	-	2,056	5,104	59,052	12,568	71,620					
County	300011	Dickey County	0.128545%	3,657	38,865	20,775	11,486	74,783	1,327	-	-	-	-	17,705	19,032	25,707	(3,062)	22,645					
County	300012	Divide County	0.174248%	4,958	52,683	28,162	3,874	89,677	1,799	-	-	-	-	22,589	24,388	34,844	(6,847)	27,997					
County	300013	Dunn County	0.498851%	14,195	150,825	80,623	27,685	273,328	5,149	-	-	-	-	8,724	13,873	99,752	5,580	105,332					
County	300014	Eddy County	0.070391%	2,004	21,282	11,376	3,440	38,102	727	-	-	-	-	6,432	7,159	14,076	(1,154)	12,922					
County	300015	Emmons County	0.203053%	5,778	61,392	32,817	26,562	126,549	2,096	-	-	-	-	2,698	4,794	40,603	8,063	48,666					
County	300016	Foster County	0.085244%	2,433	25,858	13,822	2,004	44,117	883	-	-	-	-	7,974	8,857	17,102	(1,824)	15,278					
County	300017	Golden Valley County	0.073952%	2,104	22,359	11,952	24,496	60,911	763	-	-	-	-	1,309	2,072	14,788	8,735	23,523					
County	300018	Grand Forks County	1.168084%	33,238	353,163	188,783	2,733	577,917	12,057	-	-	-	-	82,794	94,851	233,575	(24,477)	209,098					
County	300019	Grant County	0.089434%	2,545	27,040	14,454	3,083	47,122	923	-	-	-	-	5,626	6,549	17,883	(1,380)	16,503					
County	300020	Griggs County	0.061123%	1,738	18,480	9,879	853	30,950	631	-	-	-	-	6,429	7,060	12,224	(2,077)	10,147					
County	300021	Hettinger County	0.099594%	2,835	30,112	16,096	9,837	58,880	1,028	-	-	-	-	9,354	10,382	19,916	(835)	19,081					
County	300023	Lamoure County	0.131998%	3,755	39,909	21,333	3,532	68,529	1,362	-	-	-	-	11,937	13,299	26,394	(2,915)	23,479					
County	300024	Logan County	0.044488%	1,265	13,451	7,190	643	22,549	459	-	-	-	-	9,306	9,765	8,896	(3,031)	5,865					
County	300025	McHenry County	0.079259%	2,255	23,963	12,810	2,270	41,298	818	-	-	-	-	18,936	19,754	15,849	(4,941)	10,908					
County	300026	McIntosh County	0.063499%	1,807	19,199	10,263	-	31,269	655	-	-	-	-	12,810	13,465	12,696	(4,118)	8,578					
County	300027	McKenzie County	1.058417%	30,118	320,006	171,059	56,488	577,671	10,925	-	-	-	-	49,341	60,266	211,645	(4,427)	207,218					
County	300028	McLean County	0.457656%	13,022	138,370	73,965	12,625	237,982	4,724	-	-	-	-	11,191	15,915	91,515	(464)	91,051					
County	300029	Mercer County	0.333627%	9,494	100,870	53,920	9,938	174,222	3,444	-	-	-	-	8,761	12,205	66,714	805	67,519					
County	300030	Morton County	0.681023%	19,379	205,903	110,065	19,568	354,915	7,029	-	-	-	-	18,931	25,960	136,719	(2,073)	134,106					
County	300031	Mountrail County	0.614970%	17,500	185,932	99,390	22,713	325,535	6,348	-	-	-	-	23,591	29,939	122,972	1,581	124,553					
County	300032	Nelson County	0.127944%	3,642	38,683	20,678	1,184	64,187	1,321	-	-	-	-	7,021	8,342	25,583	(1,824)	23,759					
County	300033	Oliver County	0.078385%	2,230	23,699	12,668	4,962	43,559	809	-	-	-	-	1,740	2,549	15,676	918	16,594					
County	300034	Pembina County	0.195764%	5,572	59,188	31,639	2,105	98,504	2,021	-	-	-	-	22,345	24,366	39,145	(7,375)	31,770					
County	300035	Pierce County	0.181068%	5,152	54,745	29,264	4,525	93,686	1,869	-	-	-	-	12,970	14,839	36,207	(3,163)	33,044					
County	300036	Ramsey County	0.413378%	11,764	124,982	66,809	39,054	242,609	4,267	-	-	-	-	11,887	16,154	82,660	9,965	92,625					
County	300037	Ransom County	0.155984%	4,437	47,161	25,210	10,583	87,391	1,610	-	-	-	-	3,898	5,508	31,192	1,778	32,970					
County	300038	Renville County	0.107319%	3,054	32,447	17,345	4,463	57,309	1,108	-	-	-	-	6,884	7,992	21,459	(1,422)	20,037					
County	300039	Richland County	0.571961%	16,276	172,929	92,439	18,658	300,302	5,904	-	-	-	-	12,292	18,196	114,371	3,898	118,269					
County	300040	Rolette County	0.158164%	4,502	47,820	25,562	192	78,076	1,633	-	-	-	-	34,351	35,984	31,627	(12,700)	18,927					
County	300041	Sargent County	0.065167%	1,855	19,703	10,532	23,328	55,418	673	-	-	-	-	4,140	4,813	13,031	5,810	18,841					
County	300042	Sheridan County	0.055408%	1,554	16,510	8,512	2,142	29,032	564	-	-	-	-	3,848	4,4								

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	Proportionate Share of Contributions	Total Employer Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences between Employer Contributions and Total Employer Expense							
County	300048	Towner County	0.111049%	3,160	33,575	17,947	6,323	61,005	1,146	-	7,622	8,768	22,207	62	22,269							
County	300049	Trail County	0.299972%	8,535	90,695	48,481	19,730	167,441	3,096	-	10,718	13,814	59,983	1,700	61,683							
County	300050	Walsh County	0.235190%	6,692	71,108	38,011	14,400	120,211	2,428	-	27,821	30,249	47,031	(8,707)	38,324							
County	300051	Ward County	1.187268%	33,785	358,963	191,883	14,329	598,960	12,255	-	36,778	49,033	237,413	(6,743)	230,670							
County	300052	Wells County	0.185320%	5,273	56,030	29,951	17,321	108,575	1,913	-	5,245	7,158	37,058	4,123	41,181							
County	300053	Williams County	1.500878%	42,709	453,781	242,568	60,606	799,664	15,492	-	13,293	28,785	300,122	17,168	317,290							
School District	400002	McCluskey Public Schools	0.008559%	244	2,588	1,383	1,167	5,382	88	-	3,328	3,326	1,711	(620)	1,091							
School District	400003	Lake Region Special Education Unit	0.053580%	1,525	16,200	8,659	5,854	32,238	553	-	4,317	4,870	10,715	43	10,758							
School District	400004	Lidgerwood Public School	0.031499%	896	9,524	5,091	1,816	17,327	325	-	2,515	2,840	6,299	(172)	6,127							
School District	400006	Halliday Public School	0.006923%	196	2,093	1,119	3,708	7,116	71	-	3,922	3,993	1,385	(16)	1,369							
School District	400007	Oliver-Mercer Special Education Unit	0.023097%	657	6,983	3,733	2,392	13,765	238	-	7,116	7,354	4,620	(1,030)	3,590							
School District	400008	Underwood School District #8	0.034492%	981	10,428	5,575	2,706	19,690	356	-	1,495	1,851	6,897	647	7,544							
School District	400010	New Town Public School District	0.136484%	3,884	41,265	22,058	10,357	77,564	1,409	-	19,292	20,701	27,293	(2,841)	24,452							
School District	400011	Bottineau Public School	0.124668%	3,547	37,693	20,149	2,199	63,588	1,287	-	3,903	5,190	24,928	(1,084)	23,844							
School District	400012	Peace Garden Special Services	0.038866%	1,106	11,751	6,281	4,163	23,301	401	-	1,194	1,595	7,772	705	8,477							
School District	400014	Beulah Public School #27	0.080670%	2,295	24,390	13,038	2,532	42,255	833	-	8,743	9,576	16,132	(1,483)	14,649							
School District	400016	St John School District #3	0.081824%	2,329	24,739	13,224	8,324	48,616	845	-	2,005	2,850	16,362	1,480	17,842							
School District	400017	Ellendale Public School District #40	0.030311%	863	9,164	4,899	318	15,244	313	-	5,361	5,674	6,062	(1,519)	4,543							
School District	400018	Rural Cass Special Education Unit	0.024288%	691	7,343	3,925	847	12,806	251	-	1,075	1,326	4,858	(161)	4,697							
School District	400019	Fargo Public Schools	1.923742%	54,741	581,632	310,911	44,066	991,350	19,855	-	126,566	146,423	384,678	(20,213)	364,465							
School District	400020	Surrey Schools	0.042275%	1,203	12,782	6,832	-	20,817	436	-	5,618	6,054	8,453	(1,965)	6,488							
School District	400021	Jamestown Public School District #1	0.243059%	6,917	73,487	39,283	7,617	127,304	2,509	-	30,692	33,201	48,603	(5,712)	42,891							
School District	400023	Warwick Public School	0.054109%	1,539	16,360	8,745	10,659	37,303	559	-	9,345	9,904	10,821	857	11,678							
School District	400024	Souris Valley Special Services	0.045938%	1,307	13,889	7,424	7,769	30,389	474	-	1,447	1,921	9,186	1,875	11,061							
School District	400025	Rugby Public School District #5	0.066061%	1,880	19,973	10,677	4,620	37,150	682	-	4,192	4,874	13,210	440	13,650							
School District	400026	Billings County School District	0.022489%	640	6,799	3,635	396	11,470	232	-	5,377	5,609	4,499	(1,538)	2,961							
School District	400027	Belcourt School District #7	0.523496%	14,896	158,276	84,606	24,279	282,057	5,403	-	9,059	14,462	104,679	3,702	108,381							
School District	400028	West Fargo Public School #6	1.440003%	40,976	435,376	232,730	51,281	760,363	14,864	-	118,513	133,377	287,949	(17,093)	270,856							
School District	400029	Minot Public School District #1	1.431001%	40,720	432,654	231,275	20,934	725,583	14,771	-	83,400	98,171	286,149	(18,088)	268,061							
School District	400030	Bellevue Public School #13	0.034193%	972	10,338	5,526	4,676	21,512	353	-	4,804	5,157	6,838	51	6,889							
School District	400031	Minto Public School District #20	0.029887%	851	9,036	4,830	870	15,587	308	-	2,986	3,294	5,977	(709)	5,268							
School District	400033	Harvey Public School Dist #38	0.062546%	1,781	18,910	10,109	1,824	32,624	646	-	2,440	3,086	12,505	(308)	12,197							
School District	400034	Oakes Public Schools	0.038595%	1,097	11,669	6,238	1,271	20,275	398	-	7,912	8,310	7,717	(2,328)	5,389							
School District	400035	Larimore Public School District #44	0.048409%	1,378	14,636	7,824	1,175	25,013	500	-	2,364	2,864	9,681	(507)	9,174							
School District	400036	Hazen Public School District #3	0.055427%	1,576	16,758	8,958	3,357	30,649	572	-	3,246	3,818	11,085	374	11,459							
School District	400038	Park River Area School District	0.054183%	1,542	16,382	8,757	1,072	27,753	559	-	1,253	1,812	10,833	(40)	10,793							
School District	400039	Hillsboro Public School	0.039615%	1,128	11,977	6,402	790	20,297	409	-	6,007	6,412	7,922	(1,699)	6,222							
School District	400040	Lisbon Public School	0.074026%	2,106	22,381	11,964	4,805	41,256	764	-	2,028	2,792	14,803	1,156	15,959							
School District	400042	Northern Cass School District # 97	0.051264%	1,460	15,499	8,285	6,752	31,996	529	-	9,436	9,965	10,251	138	10,389							
School District	400043	Mandaree Public School #36	0.056628%	1,613	17,121	9,152	14,254	42,140	585	-	16,265	16,850	11,323	1,708	13,031							
School District	400044	Thompson Public School	0.029639%	844	8,961	4,790	3,766	18,361	306	-	5,430	5,736	5,926	(369)	5,557							
School District	400045	Northern Plains Special Ed Unit	0.014642%	417	4,427	2,366	162	7,372	151	-	1,326	1,477	2,928	(471)	2,457							
School District	400046	Bowman County School District #1	0.067100%	1,909	20,287	10,845	4,166	37,207	693	-	4,104	4,797	13,418	(189)	13,229							
School District	400047	Apple Creek Elementary School	0.003542%	102	1,071	572	306	2,051	37	-	159	196	708	75	783							
School District	400048	Burke Central School	0.014430%	411	4,363	2,332	1,085	8,191	149	-	2,306	2,455	2,884	(420)	2,464							
School District	400049	Washburn Public School	0.029895%	850	9,039	4,832	755	15,476	309	-	4,192	4,501	5,978	(1,070)	4,908							
School District	400050	Enderlin Area School District #24	0.045048%	1,282	13,620	7,281	3,071	25,254	465	-	3,825	4,290	9,009	(552)	8,457							
School District	400051	Midkota School	0.017411%	495	5,264	2,814	2,970	11,543	180	-	4,664	4,844	3,484	(200)	3,284							
School District	400052	Velva Public School	0.037583%	1,070	11,363	6,074	1,202	19,709	388	-	1,216	1,604	7,515	71	7,586							
School District	400053	Sheneye Valley Special Education Unit	0.064605%	1,839	19,533	10,441	6,039	37,852	667	-	1,821	2,488	12,919	1,602	14,521							
School District	400054	Center Stanton Public School	0.015561%	443	4,705	2,515	399	8,062	161	-	4,635	4,796	3,111	(1,244)	1,867							
School District	400055	Burleigh County Special Education Unit	0.006488%	184	1,962	1,049	600	3,795	67	-	33	100	1,297	181	1,478							
School District	400056	New Rockford Sheneye Public School	0.020253%	576	6,123	3,273	2,664	12,636	209	-	8,097	8,306	4,051	(1,402)	2,649							
School District	400057	James River Multidistrict Special Education Unit	0.045645%	1,300	13,800	7,377	4,810	27,287	471	-	3,612	4,083	9,126	700	9,826							
School District	400058	Newburg United Public School	0.017062%	485	5,159	2,758	830	9,232	176	-	2,851	3,027	3,411	(566)	2,845							
School District	400059	Napoleon Public School District #2	0.025058%	713	7,576	4,050	3,762	16,101	259	-	4,469	4,728	5,011	(82)	4,929							
School District	400060	Yellowstone School District # 14	0.027250%	775	8,239	4,404	5,566	18,984	281	-	1,453	1,734	5,449	1,353	6,802							
School District	400061	Cavalier Public Schools	0.035356%	1,006	10,690	5,714	3,590	21,000	365	-	4,861	5,226	7,070	(473)	6,597							
School District	400062	Richland School District # 44	0.031789%	904	9,611	5,138	1,785	17,438	328	-	4,055	4,383	6,358	(498)	5,860							
School District	400063	Fort Totten School District # 30	0.027053%	770	8,179	4,372	1,747	15,068	279	-	8,247	8,526	5,410	(1,742)	3,668							
School District	400064	Bismarck Public Schools	2.362909%	67,237	714,411	381,888	93,542	1,257,078	24,390	-	58,862	83,252	472,497	11,523	484,020							
School District	400065	Solen Public School Dist #3	0.034560%	983	10,449	5,586	4,220	21,238	357	-	9,966	10,323	6,911	(1,090)	5,821							
School District	400068	Lakota Public School District # 66	0.015275%	435	4,618	2,469	28	7,550	158	-	5,846	6,004	3,054	(1,698)	1,356							
School District	400069	Stanley Community Public School District # 2	0.114489%	3,259	34,615	18,503	7,929	64,306	1,182	-	11,667	12,849	22,893	(449)	22,444							

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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		
School District	400070	Mandan Public School District #1	0.593416%	19,732	209,650	112,068	32,665	374,115	7,157	-	-	30,052	37,209	138,658	1,115	139,773		
School District	400072	Killedeer Public School #16	0.054688%	1,560	16,468	8,803	10,340	37,161	562	-	-	16,458	17,020	10,890	(983)	9,907		
School District	400073	Glenburn School District	0.027135%	773	8,204	4,385	985	14,347	280	-	-	6,696	6,976	5,425	(1,642)	3,783		
School District	400074	New Public School #8	0.000000%	-	-	-	2,840	2,840	-	-	-	35,342	35,342	-	(8,235)	(8,235)		
School District	400075	Williston Public School #1	0.000000%	-	-	-	64,023	64,023	-	-	-	408,900	408,900	-	(85,719)	(85,719)		
School District	400076	Valley City Public School	0.058223%	1,657	17,603	9,410	-	28,670	601	-	-	16,737	17,338	11,642	(5,039)	6,603		
School District	400077	Dickinson Public Schools	0.567306%	16,142	171,522	91,687	45,601	324,952	5,856	-	-	44,735	50,591	113,440	1,589	115,029		
School District	400078	Drayton Public School #19	0.038745%	1,103	11,714	6,262	5,866	24,945	400	-	-	1,277	1,677	7,747	1,716	9,463		
School District	400079	Mohall Lansford Sherwood School	0.042931%	1,223	12,980	6,938	3,707	24,848	443	-	-	570	1,013	8,583	937	9,520		
School District	400080	Westhope Public School #17	0.022578%	642	6,826	3,649	1,569	12,686	233	-	-	2,948	3,181	4,515	(343)	4,172		
School District	400081	Kindred Public School District #2	0.041162%	1,172	12,445	6,653	4,533	24,803	425	-	-	4,325	4,750	8,229	604	8,833		
School District	400082	Grafton Public School District #3	0.108510%	3,087	32,807	17,537	720	54,151	1,120	-	-	13,231	14,351	21,701	(4,595)	17,106		
School District	400083	Wilton Public School District	0.038880%	1,105	11,755	6,284	3,894	23,038	401	-	-	41	442	7,774	1,318	9,092		
School District	400084	Sheyenne Valley Career And Tech Center	0.014578%	413	4,408	2,356	1,377	8,554	150	-	-	5	155	2,916	470	3,386		
School District	400085	White Shield School Dist #85	0.078221%	2,225	23,650	12,642	1,389	39,906	807	-	-	13,047	13,854	15,643	(3,470)	12,173		
School District	400086	Tgu School District #60	0.141021%	4,015	42,637	22,791	3,651	73,094	1,456	-	-	16,297	17,753	28,198	(3,618)	24,580		
School District	400087	Turtle Lake Mercer School District #72	0.035654%	1,014	10,780	5,762	2,926	20,482	368	-	-	3,359	3,727	7,131	170	7,301		
School District	400088	Lamoure School District #8	0.042815%	1,218	12,945	6,920	3,833	24,916	442	-	-	2,881	3,323	8,562	663	9,225		
School District	400089	Divide County School Dist #1	0.065087%	1,852	19,679	10,519	4,810	36,860	672	-	-	3,834	4,506	13,016	288	13,304		
School District	400090	Mott/Regent School Dist #1	0.040423%	1,149	12,222	6,533	4,213	24,117	417	-	-	4,731	5,148	8,083	(522)	7,561		
School District	400091	United Public School District # 7	0.082351%	2,344	24,898	13,309	1,421	41,972	850	-	-	8,059	8,909	16,467	(2,059)	14,408		
School District	400092	Kulm Public School District #7	0.022695%	645	6,862	3,668	423	11,598	234	-	-	3,441	3,675	4,539	(983)	3,556		
School District	400093	Midway Public School District #128	0.024298%	692	7,346	3,927	1,982	13,947	251	-	-	10,904	11,155	4,857	(2,379)	2,478		
School District	400094	Dunsleith School District #1	0.136260%	3,878	41,197	22,022	5,119	72,216	1,406	-	-	9,612	11,018	27,246	(1,638)	25,608		
School District	400095	Garrington School District #49	0.041250%	1,174	12,472	6,667	2,062	22,375	426	-	-	3,217	3,643	8,248	(288)	7,960		
School District	400096	Glen Ullin Public School #48	0.012356%	352	3,736	1,997	334	6,419	128	-	-	5,585	5,713	2,470	(1,520)	950		
School District	400099	Manvel Public School	0.027958%	795	8,453	4,519	4,167	17,934	289	-	-	2,465	2,754	5,591	737	6,328		
School District	400100	Maple Valley School District	0.017533%	499	5,301	2,834	241	8,875	181	-	-	3,733	3,914	3,506	(1,027)	2,479		
School District	400101	North Border School District # 100	0.051401%	1,463	15,541	8,307	1,524	26,835	531	-	-	6,042	6,573	10,279	(1,220)	9,059		
School District	400102	McKenzie Cty Public School #1	0.186361%	5,304	56,345	30,119	11,196	102,964	1,924	-	-	29,582	31,506	37,265	(4,243)	33,022		
School District	400103	Devils Lake Public School	0.263771%	7,506	79,750	42,630	4,085	133,971	2,723	-	-	6,707	9,430	52,745	(1,655)	51,090		
School District	400104	Mt Pleasant School Dist #4	0.045888%	1,269	13,481	7,206	4,032	25,988	460	-	-	1,390	1,850	8,915	1,025	9,940		
School District	400105	Central Cass Public School District #7	0.123298%	3,509	37,278	19,927	11,145	71,859	1,273	-	-	45	1,318	24,655	3,631	28,286		
School District	400106	Minnor Public School District #2	0.033626%	956	10,167	5,435	1,420	17,978	347	-	-	2,103	2,450	6,723	(343)	6,380		
School District	400107	Mapleton Public School	0.009983%	285	3,018	1,613	1,620	6,536	103	-	-	1,286	1,389	1,996	13	2,009		
School District	400108	Linton Public School District #36	0.034360%	978	10,389	5,553	1,643	18,563	355	-	-	6,450	6,805	6,870	(1,341)	5,529		
School District	400109	Tioga Public School District #15	0.089370%	2,542	27,020	14,444	9,188	53,194	922	-	-	2,686	3,608	17,872	2,473	20,345		
School District	400114	Zealand Public Schools	0.009116%	260	2,756	1,473	1,074	5,563	94	-	-	601	695	1,822	171	1,993		
School District	400117	Garrison Public School District #51	0.048187%	1,371	14,569	7,788	847	24,575	497	-	-	4,458	4,955	9,634	(853)	8,781		
School District	400118	Kenmare Public School District #28	0.033112%	943	10,011	5,351	2,405	18,710	342	-	-	6,319	6,661	6,622	(1,651)	4,971		
School District	400119	Lewis & Clark Public Schools	0.065327%	1,859	19,751	10,558	9,601	41,769	674	-	-	1,555	2,229	13,064	2,823	15,887		
School District	400120	Sw Special Education Unit	0.008526%	243	2,578	1,378	633	4,832	88	-	-	610	698	1,705	(61)	1,644		
School District	400121	North Valley Career & Technology Center	0.016594%	472	5,017	2,682	1,986	10,157	171	-	-	1,892	2,063	3,318	(142)	3,176		
School District	400122	Dakota Prairie Public School	0.056632%	1,612	17,122	9,153	3,960	31,847	585	-	-	4,098	4,683	11,325	11	11,336		
School District	400123	Beach Public School District #3	0.074781%	2,128	22,610	12,086	4,562	41,386	772	-	-	3,100	3,872	14,953	57	15,010		
School District	400124	Rolette Public School	0.017642%	502	5,334	2,851	867	9,554	182	-	-	4,335	4,517	3,529	(985)	2,544		
School District	400125	Drake Public School District	0.016132%	459	4,877	2,607	1,276	9,219	167	-	-	4,363	4,530	3,227	(765)	2,462		
School District	400137	New Salem Almont School District #49	0.048416%	1,378	14,638	7,825	2,613	26,454	500	-	-	2,336	2,836	9,683	65	9,748		
School District	400138	Max Public School	0.029318%	835	8,864	4,738	819	15,256	303	-	-	1,789	2,092	5,862	(381)	5,481		
School District	400139	East Central Special Education Unit	0.027452%	780	8,300	4,437	729	14,246	283	-	-	7,165	7,448	5,491	(2,045)	3,446		
School District	400140	North Sargent School District #3	0.037457%	1,067	11,325	6,054	1,766	20,212	387	-	-	970	1,357	7,490	179	7,669		
School District	400141	Wahpeton Public School District 37	0.097312%	2,768	29,422	15,727	3,443	51,360	1,004	-	-	18,844	19,848	19,459	(4,190)	15,269		
School District	400142	Medina Public School District #3	0.023473%	667	7,097	3,794	1,406	12,964	242	-	-	862	1,104	4,695	315	5,010		
School District	400143	Pinckney-Buchanan School District	0.021973%	625	6,643	3,551	5,045	15,864	227	-	-	4,498	4,725	4,395	(353)	4,042		
School District	400144	West River Student Services	0.012650%	361	3,825	2,318	8,548	24,326	242	-	-	2,204	2,335	4,526	17	2,546		
School District	400145	Leeds Public School District #6	0.018524%	526	5,601	2,994	3,492	12,613	191	-	-	3,598	3,789	3,705	198	3,903		
School District	400147	Sawyer Public School	0.020426%	581	6,176	3,301	2,789	12,847	211	-	-	763	974	4,086	522	4,608		
School District	400148	Willmar Multidistrict Special Education Unit	0.074170%	2,111	22,425	11,987	10,990	47,513	766	-	-	14,013	14,779	14,832	229	15,061		
School District	400149	Great Northwest Education Cooperative	0.018364%	523	5,552	2,968	3,133	12,176	190	-	-	1,119	1,309	3,672	413	4,085		
School District	400150	Anamoose Public School District #14	0.020638%	588	6,240	3,335	2,789	12,952	213	-	-	326	539	4,126	718	4,844		
School District	400151	South Prairie School District #70	0.064500%	1,836	19,501	10,424	3,642	35,403	666	-	-	1,181	1,847	12,899	595	13,494		
School District	400152	South East Education Cooperative	0.077028%	2,193	23,289	12,449	13,255	51,186	795	-	-	795	795	15,401	4,332	19,733		
School District	400153	South Heart Public School District #9	0.041918%	1,193	12,674	6,775	6,413	27,055	433	-	-	1,805	2,238	8,381	1,644	10,025		
School District	400154	Sargent Central Public School District #6	0.023396%	665	7,074	3,781	9,582	21,102	241	-	-	2,029	2,270	4,679	2,165	6,844		

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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		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		Total Employer Expense				
						Contributions	Share of Contributions				Contributions	Share of Contributions			Contributions	Share of Contributions					
School District	400155	Fairmount Public School	0.009143%	259	2,764	1,478	3,374	7,875	94	-	-	610	704	1,828	841	2,669					
School District	400156	South Central Prairie Special Education Unit	0.013155%	375	3,977	2,126	4,488	10,966	136	-	-	136	2,630	1,606	4,236						
School District	400157	Pembina Special Education Cooperative	0.007767%	221	2,348	1,255	2,660	6,484	80	-	-	80	1,554	961	2,515						
School District	400158	Central Regional Education Association	0.037925%	1,079	11,479	6,129	16,941	35,615	391	-	-	4,592	4,983	5,112	12,693						
School District	400159	Oberon Public School #16	0.000000%	-	-	-	4,215	4,215	-	-	-	4,842	4,842	-	119	119					
School District	400160	Elgin/New Leipzig Public School	0.000969%	27	293	157	735	1,212	10	-	-	249	259	195	158	353					
School District	400161	Williston Basin School District #7	0.018470%	17,598	186,991	99,956	320,435	624,980	6,384	-	-	6,384	123,671	82,408	206,079						
School District	400162	Morton Sioux Special Education Unit	0.000000%	-	-	-	355	355	-	-	-	-	-	91	91						
School District	400163	Nedrose Public School	0.010481%	298	3,169	1,694	5,314	10,475	108	-	-	108	2,095	1,367	3,462						
Political Subdivision	500002	Cass County Water Resource District	0.021928%	624	6,300	3,544	1,507	12,305	226	-	-	1,414	1,640	4,383	(109)	4,274					
Political Subdivision	500003	Walsh County Water Resource District	0.020335%	57	615	329	1,109	1,109	21	-	-	1,215	1,236	408	(305)	103					
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004471%	126	1,352	723	1,759	3,960	46	-	-	944	990	896	325	1,221					
Political Subdivision	500006	James River Soil Conservation District	0.002631%	75	795	425	133	1,428	27	-	-	1,263	1,290	526	(278)	248					
Political Subdivision	500007	Burlington County Soil Conservation District	0.012356%	352	3,736	1,997	1,224	7,309	128	-	-	2,966	3,094	2,471	(437)	2,034					
Political Subdivision	500008	Trail County Water Resource District	0.003037%	86	918	491	272	1,767	31	-	-	1,256	1,287	608	(219)	389					
Political Subdivision	500009	Grafton Park District	0.019735%	561	5,967	3,190	4,843	14,561	204	-	-	2,016	2,220	3,946	596	4,542					
Political Subdivision	500010	Cass County Soil Conservation District	0.022334%	635	6,753	3,610	1,922	12,920	231	-	-	663	894	4,467	356	4,823					
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.013391%	381	4,049	2,164	737	7,331	138	-	-	902	1,040	2,678	(168)	2,510					
Political Subdivision	500016	Greater Ramsey Water District	0.040660%	1,157	12,293	6,571	4,478	24,499	420	-	-	502	922	8,130	1,079	9,209					
Political Subdivision	500017	Carnegie Regional Library	0.006980%	200	2,110	1,128	872	4,310	72	-	-	184	456	1,394	127	1,521					
Political Subdivision	500018	Griggs County Public Library	0.000000%	-	-	-	395	395	-	-	-	2,498	2,498	-	(519)	(519)					
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039624%	1,127	11,980	6,404	1,580	21,091	409	-	-	8,962	7,924	2,088	(612)	2,569					
Political Subdivision	500022	Consolidated Waste Ltd	0.012960%	369	3,918	2,095	1,688	8,070	134	-	-	1,888	2,022	2,591	121	2,510					
Political Subdivision	500023	Walsh County Housing Authority	0.002947%	84	891	476	128	1,579	30	-	-	55	589	14	603						
Political Subdivision	500024	Williams County Soil Conservation District	0.011225%	316	3,364	1,798	3,213	8,691	115	-	-	2,146	2,361	2,200	517	2,741					
Political Subdivision	500025	Bowman City Park Board	0.011288%	323	3,413	1,824	3,358	8,918	117	-	-	1,583	1,600	2,255	368	2,623					
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.006936%	198	2,097	1,121	3,645	7,061	72	-	-	72	1,387	937	2,324						
Political Subdivision	500028	Williston Housing Authority	0.019961%	568	6,035	3,226	2,153	11,982	346	-	-	3,456	3,662	3,990	(335)	3,655					
Political Subdivision	500030	Minot Rural Fire Department	0.014660%	418	4,432	2,369	1,147	8,366	991	-	-	1,091	1,091	2,991	61	2,930					
Political Subdivision	500031	Central Plains Water District	0.026508%	754	8,015	4,284	3,141	16,194	274	-	-	930	5,301	990	6,291						
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010237%	292	3,095	1,654	2,824	7,865	106	-	-	504	610	2,048	582	2,630					
Political Subdivision	500038	Jamestown Regional Airport	0.022811%	648	6,897	3,687	3,270	14,502	235	-	-	7	242	4,561	965	5,526					
Political Subdivision	500040	Fargo Park District	0.0371404%	10,570	112,292	60,025	25,353	208,240	3,834	-	-	1,103	4,937	74,267	81,128	82,395					
Political Subdivision	500041	Bismarck Rural Fire Protection	0.077790%	2,214	23,519	12,572	10,311	48,616	803	-	-	597	1,400	15,556	2,680	18,186					
Political Subdivision	500045	Dunsmuir Community Nursing Home	0.009834%	1,034	10,988	5,874	1,327	19,223	375	-	-	20,130	20,505	7,266	375	(5,537)	1,729				
Political Subdivision	500047	Mercer County Soil Conservation District	0.009223%	261	2,789	1,491	1,942	4,943	95	-	-	62	1,843	706	2,549						
Political Subdivision	500049	West Fargo Park District	0.012265%	3,507	37,268	19,922	6,704	67,401	1,272	-	-	117	1,389	24,649	2,167	26,816					
Political Subdivision	500053	Stutsman County Housing Authority	0.021163%	602	6,399	3,420	3,345	13,766	218	-	-	125	343	4,230	997	5,227					
Political Subdivision	500054	Grand Forks County Water Resource District	0.010884%	308	3,279	1,753	7,607	12,947	112	-	-	26	1,388	2,168	2,102	4,270					
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010832%	308	3,275	1,751	1,496	6,830	112	-	-	846	958	2,166	196	2,362					
Political Subdivision	500056	Cavalier County Job Development Authority	0.005309%	151	1,605	858	429	3,043	55	-	-	31	1,062	106	1,168						
Political Subdivision	500057	Barnes County Soil Conservation District	0.007033%	200	2,126	1,137	164	3,627	73	-	-	158	231	1,409	37	1,446					
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	-	-	-	1,616	1,616	-	-	-	-	-	557	-	557					
Political Subdivision	500061	Ward County Water Resource District	0.003641%	105	1,101	588	182	1,976	38	-	-	26	64	727	41	768					
Political Subdivision	500063	Southwest Water Authority	0.014174%	5,525	58,707	31,382	95,614	20,004	2,004	-	-	28,514	30,518	38,828	(8,570)	30,258					
Political Subdivision	500068	Burlington County Council on Aging	0.045756%	1,302	13,834	7,395	1,748	24,279	472	-	-	9,222	9,694	19,448	1,801	7,347					
Political Subdivision	500072	Watford City District	0.080377%	2,289	24,301	12,990	15,896	55,476	830	-	-	5,946	6,776	16,071	4,299	20,370					
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.011101%	317	3,356	1,794	650	6,117	115	-	-	115	2,220	199	2,419						
Political Subdivision	500081	Ramsey County Housing Authority	0.006981%	199	2,111	1,128	1,084	4,522	72	-	-	6,802	6,874	1,393	(72)	(231)					
Political Subdivision	500082	Grand Forks Public Library	0.067302%	1,916	20,348	10,877	7,054	40,195	695	-	-	5,018	5,713	13,457	653	14,110					
Political Subdivision	500084	Rolette County Soil Conservation District	0.003928%	112	1,188	635	366	2,301	41	-	-	49	90	786	86	872					
Political Subdivision	500085	Jamestown Parks and Recreation District	0.047258%	1,345	14,288	7,638	9,313	32,584	488	-	-	8,742	9,230	9,448	1,189	10,637					
Political Subdivision	500091	Ramsey County Water Resource District	0.002313%	67	699	374	1,191	2,331	24	-	-	1,196	462	352	(53)	409					
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.020575%	585	6,221	3,325	431	10,562	212	-	-	4,088	4,300	4,112	(1,243)	2,869					
Political Subdivision	500108	North Dakota Firefighters Association	0.015680%	531	5,648	3,019	2,492	11,690	193	-	-	193	3,735	860	4,595						
Political Subdivision	500109	James River Valley Library System	0.040457%	1,152	12,232	6,539	4,336	24,259	418	-	-	418	8,089	1,387	9,476						
Political Subdivision	500110	Grand Forks Park District	0.184193%	5,240	55,690	29,769	12,086	102,785	1,901	-	-	1,135	3,036	36,832	3,334	40,166					
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	-	-	-	-	-	-	-	-	1,020	1,020	-	(385)	(385)					
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-	-	-	-	-	-					
School District	500113	Lonetree Special Education Unit	0.001855%	52	561	300	157	1,070	19	-	-	1,959	1,978	373	(662)	(289)					
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	-	-	-	-	-	-	-	-	819	819	-	(306)	(306)					
Political Subdivision	500115	Agassiz Water Users District	0.009390%	266	2,839	1,518	3,630	8,253	97	-	-	97	1,879	1,185	3,064						
Political Subdivision	500116	Western Area Water Supply Authority	0.053806%	1,530	16,268	8,696	2,622	29,116	555	-	-	12,150	12,705	10,760	(3,489)	7,271					
Political Subdivision	500118	Crosby Park District	0.000000%	-	-	-	1,388	1,388	-	-	-	3,470	3,470	-	(583)	(583)					
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014717%	419	4,450	2,379	1,656	8,904	152	-	-	701	2,940	257	3,197						
Political Subdivision	500121	Devils Lake Park Board	0.035814%	1,020	10,828	5,788	2,425	20,061	370	-	-										

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

Employer Type	Employer ID	Employer	Proportionate		2023	2024	2025	2026	2027	2028	2029 and Thereafter
			Share	Total Deferred							
State of ND	010100	Governor's Office	0.102967%	\$ 49,421	\$ 12,557	\$ 11,688	\$ 11,016	\$ 14,160	\$ -	\$ -	\$ -
State of ND	010800	Secretary Of State	0.122396%	49,581	12,157	11,164	10,471	15,789	-	-	-
State	011000	Office Of Management & Budget	0.296209%	149,051	38,629	36,159	33,196	41,067	-	-	-
State	011200	Information Technology Dept	2.771211%	1,577,813	423,462	400,235	345,911	408,205	-	-	-
State	011700	State Auditor's Office	0.286643%	119,757	29,195	26,683	24,703	39,176	-	-	-
State	011800	Central Services	0.106163%	42,970	10,933	10,072	9,188	12,777	-	-	-
State of ND	012000	State Treasurer's Office	0.036622%	16,176	3,944	3,682	3,473	5,077	-	-	-
State	012500	Attorney General's Office	1.471196%	753,043	197,806	184,807	161,413	209,017	-	-	-
State of ND	012700	Tax Department	0.541957%	234,718	57,820	53,231	48,504	75,163	-	-	-
State of ND	013000	Facility Management	0.155005%	67,560	16,692	15,366	13,993	21,509	-	-	-
State of ND	014000	Office Of Administrative Hearings	0.034726%	14,928	3,755	3,470	2,951	4,752	-	-	-
State	016000	Legislative Council	0.303886%	165,335	43,688	41,193	36,238	44,216	-	-	-
State of ND	018000	ND Supreme Court	2.427008%	1,195,690	311,286	289,845	253,865	340,694	-	-	-
State of ND	018800	Commission On Legal Counsel For Indigents	0.176006%	64,476	16,067	14,699	12,815	20,895	-	-	-
State	019000	Retirement & Investment Office	0.105029%	34,826	8,493	7,632	7,091	11,610	-	-	-
State	019200	ND Public Employees Retirement System	0.193168%	96,712	24,882	23,408	21,468	26,954	-	-	-
State of ND	019500	ND Ethics Commission	0.000000%	2,822	809	809	767	437	-	-	-
State of ND	020100	Public Instruction	0.394618%	171,917	43,750	40,228	36,104	51,835	-	-	-
State	020200	Education Standards & Practice	0.051202%	29,227	7,767	7,297	6,593	7,570	-	-	-
State	021500	ND University System Office	0.108177%	62,039	16,779	15,932	13,233	16,095	-	-	-
State of ND	022300	ND Youth Correctional Center	0.174941%	32,332	7,610	5,964	3,126	15,632	-	-	-
State of ND	022400	Juvenile Services - DOCR	0.129098%	52,986	13,698	12,624	10,916	15,748	-	-	-
State	022600	Land Department	0.136346%	50,169	12,383	11,242	10,753	15,791	-	-	-
State	022700	Bismarck State College	0.388107%	176,326	46,031	42,554	36,301	51,440	-	-	-
State	022800	Lake Region State College	0.157060%	78,125	19,778	18,377	16,992	22,978	-	-	-
State	022900	Williston State College	0.057104%	8,749	1,532	1,017	274	5,926	-	-	-
State	023000	University Of North Dakota	3.287961%	1,492,210	379,615	350,476	314,372	447,747	-	-	-
State	023500	North Dakota State University	2.633108%	1,135,480	288,434	265,457	233,006	348,583	-	-	-
State	023800	ND St College Of Science	0.426156%	177,451	44,368	40,493	36,540	56,050	-	-	-
State	023900	Dickinson State University	0.182726%	71,149	17,498	15,873	13,731	24,047	-	-	-
State	024000	Mayville State University	0.241607%	108,158	27,664	25,545	21,834	33,115	-	-	-
State	024100	Minot State University	0.440701%	195,898	50,537	46,439	41,126	57,796	-	-	-
State	024200	Valley City State University	0.160887%	74,653	19,768	18,303	15,463	21,119	-	-	-
State of ND	025000	ND State Library	0.095383%	40,537	10,508	9,687	7,873	12,469	-	-	-
State of ND	025200	SCHOOL FOR THE DEAF	0.119329%	56,877	14,908	13,903	12,145	15,921	-	-	-
State of ND	025300	School For The Blind	0.075295%	42,289	11,112	10,464	9,501	11,212	-	-	-
State	026100	ND Board Of Nursing	0.059835%	28,797	7,734	7,241	6,055	7,767	-	-	-
State of ND	027000	Career & Technical Education	0.166734%	88,702	23,723	22,338	19,296	23,345	-	-	-
State of ND	030100	ND Department Of Health	1.066378%	256,258	36,740	27,649	47,792	144,077	-	-	-
State of ND	030300	Mental Health	0.800473%	654,998	201,733	194,990	149,108	109,167	-	-	-
State of ND	031000	Life Skills and Transition Center	0.932112%	365,233	90,177	81,728	73,334	119,994	-	-	-
State of ND	031200	North Dakota State Hospital	1.272466%	485,917	119,426	107,967	95,965	162,559	-	-	-
State of ND	031300	ND Veterans Home	0.358840%	140,215	34,196	31,290	28,474	46,255	-	-	-
State of ND	031600	Indian Affairs Commission	0.011849%	2,414	771	646	(130)	1,127	-	-	-
State of ND	032100	Veterans Affairs Department	0.042499%	24,776	6,391	5,992	5,627	6,766	-	-	-
State of ND	032500	Department Of Human Services	6.756516%	3,377,064	887,889	829,803	728,655	930,717	-	-	-
State of ND	036000	Protection & Advocacy Project	0.130962%	46,326	11,112	10,116	9,755	15,343	-	-	-
State	038000	Job Service North Dakota	0.734114%	313,441	80,504	74,677	65,952	92,308	-	-	-
State	040100	Insurance Department	0.225435%	105,781	26,850	24,963	21,586	32,382	-	-	-
State of ND	040500	Industrial Commission	0.617137%	280,607	72,615	67,394	59,268	81,330	-	-	-
State of ND	040600	ND Department Of Labor	0.056377%	19,079	3,807	3,414	3,935	7,923	-	-	-
State of ND	040800	Public Service Commission	0.246768%	98,785	25,637	23,779	19,166	30,203	-	-	-
State of ND	041200	Aeronautics Commission	0.041583%	22,008	5,473	5,133	5,121	6,281	-	-	-
State of ND	041300	Department Of Financial Institutions	0.170420%	70,387	17,067	15,620	14,869	22,831	-	-	-
State of ND	041400	ND Securities Department	0.049822%	19,840	5,124	4,762	3,855	6,099	-	-	-
State	042600	State Board Of Law Examiners	0.033622%	10,183	1,955	1,889	2,072	4,267	-	-	-
State	042700	ND State Board Of Cosmetology	0.008164%	4,238	1,207	1,135	935	961	-	-	-
State	042800	ND State Plumbing Board	0.041015%	21,972	5,756	5,421	4,812	5,983	-	-	-
State	047100	Bank Of North Dakota	0.960695%	428,942	109,822	102,508	91,854	124,758	-	-	-
State	047200	Public Finance Authority	0.017130%	8,965	2,283	2,141	2,002	2,539	-	-	-
State	047300	Housing Finance Agency	0.246500%	122,693	31,081	29,178	26,695	35,739	-	-	-
State	047500	Mill & Elevator Association	0.783110%	459,092	126,612	118,868	98,772	114,840	-	-	-
State	048500	Workforce Safety & Insurance	1.396073%	642,417	162,773	151,653	136,292	191,699	-	-	-
State of ND	050200	Field Services Division	0.711587%	363,517	94,318	88,465	79,863	100,871	-	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.



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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2029 and Thereafter
				Total Deferred	2023	2024	2025	2026	2027	2028	
State of ND	050400	Highway Patrol	1.347836%	732,474	193,545	182,006	159,151	197,772	-	-	-
State of ND	051600	Heart River Correctional Center	0.071977%	70,206	18,203	17,597	16,500	17,906	-	-	-
State of ND	051700	Department Of Corrections Transitional Services	0.201336%	101,975	26,296	24,607	22,976	28,096	-	-	-
State of ND	051800	James River Correctional Ctr	0.606506%	238,178	61,029	56,154	49,527	71,468	-	-	-
State of ND	051900	State Penitentiary	0.752405%	270,551	68,891	62,692	54,001	84,967	-	-	-
State	052000	Rough Rider Industries	0.145551%	78,622	20,945	19,677	17,296	20,704	-	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	0.568507%	235,969	62,734	58,200	47,260	67,775	-	-	-
State of ND	054000	Adjutant General ND National Guard	0.999262%	446,700	112,271	104,307	95,969	134,153	-	-	-
State of ND	060100	Department Of Commerce	0.295691%	114,077	25,443	23,074	26,015	39,545	-	-	-
State of ND	060200	Dept Of Agriculture	0.377064%	192,146	49,589	46,435	41,906	54,216	-	-	-
State of ND	060700	Milk Marketing Board	0.005957%	(1,026)	(464)	(512)	(592)	542	-	-	-
State of ND	060800	ND Oilseed Council	0.003452%	1,931	518	490	418	505	-	-	-
State	061100	ND Soybean Council	0.024488%	7,451	1,431	1,233	1,833	2,954	-	-	-
State of ND	061400	ND Corn Utilization Council	0.016011%	7,105	1,814	1,685	1,364	2,242	-	-	-
State of ND	061600	State Seed Department	0.135107%	65,119	17,551	16,394	13,508	17,666	-	-	-
State	062400	Beef Commission	0.018366%	10,090	2,586	2,432	2,142	2,930	-	-	-
State of ND	062500	ND Wheat Commission	0.046632%	24,743	6,502	6,115	5,408	6,718	-	-	-
State of ND	062600	ND Barley Council	0.014723%	8,053	2,158	2,036	1,764	2,095	-	-	-
State	066500	State Fair Association	0.073615%	27,270	6,365	5,753	5,669	9,483	-	-	-
State of ND	067000	Racing Commission	0.013465%	7,014	1,820	1,710	1,524	1,960	-	-	-
State of ND	070100	Historical Society	0.371772%	182,147	46,684	43,737	39,506	52,220	-	-	-
State of ND	070900	ND Council On The Arts	0.035533%	17,783	4,638	4,363	3,991	4,791	-	-	-
State of ND	072000	Game & Fish Department	1.068299%	560,921	146,920	138,057	122,730	153,214	-	-	-
State of ND	075000	Parks & Recreation Department	0.286785%	122,900	30,520	28,126	26,379	37,875	-	-	-
State of ND	077000	Water Commission	0.521121%	237,904	61,648	57,036	49,355	69,865	-	-	-
State	080100	Department Of Transportation	5.179168%	2,362,318	603,648	558,858	494,606	705,206	-	-	-
State	090000	ND State Board Of Accountancy	0.010942%	823	(38)	(127)	(275)	1,263	-	-	-
State	090100	Board Of Medical Examiners	0.027873%	14,217	3,845	3,554	2,819	3,999	-	-	-
State	090200	Board Of Pharmacy	0.027359%	15,548	4,142	3,917	3,408	4,081	-	-	-
State	090600	Real Estate Commission	0.019698%	13,602	3,756	3,559	3,201	3,086	-	-	-
State	090900	Electrical Board	0.138810%	62,797	16,616	15,468	13,421	17,292	-	-	-
State	099501	ND System Information Technology Services	0.207980%	108,734	27,998	26,305	24,505	29,926	-	-	-
District Health Unit	100002	McIntosh District Health Unit	0.013317%	9,489	2,630	2,520	2,216	2,123	-	-	-
District Health Unit	100003	Wells County Dist Health Unit	0.014530%	4,600	1,194	1,122	901	1,383	-	-	-
District Health Unit	100004	Central Valley Health Unit	0.095818%	43,994	10,749	10,089	9,592	13,564	-	-	-
District Health Unit	100005	Dickey County Health District	0.024630%	14,375	3,937	3,735	3,166	3,537	-	-	-
District Health Unit	100006	Emmons County Public Health	0.015083%	6,159	1,721	1,594	1,344	1,500	-	-	-
District Health Unit	100007	Rolette County Public Health	0.048778%	27,904	7,274	6,981	6,118	7,431	-	-	-
District Health Unit	100008	Towner County Public Health Unit	0.000000%	(3,799)	(1,039)	(1,023)	(1,248)	(489)	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	0.008765%	2,147	626	554	371	596	-	-	-
District Health Unit	100010	First District Health Unit	0.186890%	79,869	19,735	18,238	16,773	25,123	-	-	-
District Health Unit	100011	Lake Region District Health Unit	0.093349%	51,484	13,765	12,978	11,138	13,603	-	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	0.201471%	111,644	29,425	27,784	25,000	29,435	-	-	-
District Health Unit	100013	Upper Missouri Health Unit	0.115505%	63,644	16,999	16,040	13,591	17,014	-	-	-
District Health Unit	100014	Kidder County District Health Unit	0.006813%	4,181	1,179	1,115	886	1,001	-	-	-
District Health Unit	100015	Southwestern District Health Unit	0.128359%	66,535	17,355	16,293	14,317	18,570	-	-	-
District Health Unit	100017	City-County Health District	0.049753%	22,354	6,267	5,794	4,300	5,993	-	-	-
District Health Unit	100018	Sargent County District Health Unit	0.011971%	6,037	1,658	1,564	1,185	1,630	-	-	-
District Health Unit	100019	Trail District Health Unit	0.017872%	9,483	2,507	2,362	2,074	2,540	-	-	-
District Health Unit	100021	Cavalier County Health Dist	0.012088%	6,802	1,788	1,689	1,495	1,830	-	-	-
District Health Unit	100022	Walsh County Health District	0.033961%	18,994	5,388	5,045	4,155	4,406	-	-	-
District Health Unit	100023	Custer Health Unit	0.110680%	46,161	11,814	10,905	9,372	14,070	-	-	-
Political Subdivision	100024	Southeast Water Users District	0.048031%	24,333	5,884	5,833	5,516	7,100	-	-	-
City	200002	City Of Mcville	0.007721%	3,087	689	605	643	1,150	-	-	-
City	200003	City Of Drayton	0.017281%	8,876	1,759	1,610	1,792	3,715	-	-	-
City	200004	City Of Fessenden	0.000000%	(996)	(375)	(377)	(245)	1	-	-	-
City	200005	City Of Westhope	0.010856%	3,419	795	707	557	1,360	-	-	-
City	200006	City Of Belfield	0.009279%	(6,240)	(2,470)	(2,530)	(1,636)	396	-	-	-
City	200007	City Of Beulah	0.073488%	60,645	18,130	17,510	13,929	11,076	-	-	-
City	200008	City Of Rolla	0.026198%	10,875	2,989	2,714	1,547	3,625	-	-	-
City	200009	City Of New Town	0.059843%	16,806	4,638	4,025	2,815	5,328	-	-	-
City	200010	City Of Cavalier	0.063863%	34,920	9,405	8,809	7,372	9,334	-	-	-
City	200011	City Of Harvey	0.042366%	16,766	4,385	4,017	3,145	5,219	-	-	-
City	200012	City Of Napoleon	0.016541%	10,808	3,250	3,015	2,152	2,391	-	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2029 and Thereafter
				Total Deferred	2023	2024	2025	2026	2027	2028	
City	200014	City Of Grand Forks	2.351183%	1,264,746	328,475	311,788	283,395	341,088	-	-	-
City	200015	City Of Killdeer	0.051272%	11,951	2,715	2,329	1,544	5,363	-	-	-
City	200016	City Of Ellendale	0.038831%	17,245	4,308	4,034	3,591	5,312	-	-	-
City	200017	City Of Wishek	0.019323%	8,413	2,235	2,077	1,674	2,427	-	-	-
City	200018	City Of Granville	0.002343%	2,158	552	499	444	663	-	-	-
City	200019	City Of Linton	0.018393%	8,131	1,861	1,708	1,853	2,709	-	-	-
City	200020	City Of Finley	0.009704%	5,539	1,367	1,304	1,277	1,591	-	-	-
City	200021	City Of Wilton	0.009508%	2,719	537	446	448	1,288	-	-	-
City	200022	City Of Ray	0.018886%	9,712	2,429	2,272	2,226	2,785	-	-	-
City	200025	City Of Medora	0.018084%	6,418	1,476	1,298	1,375	2,269	-	-	-
City	200026	City Of Velva	0.020025%	12,882	3,278	3,090	3,321	3,193	-	-	-
City	200027	City Of Mandan	0.308039%	200,754	53,783	51,281	46,614	49,076	-	-	-
City	200028	City Of Thompson	0.020133%	11,551	3,045	2,888	2,559	3,059	-	-	-
City	200029	City Of Williston	1.989753%	1,104,292	302,399	284,865	240,290	276,738	-	-	-
City	200030	City Of Bowman	0.069241%	32,577	8,265	7,681	7,124	9,507	-	-	-
City	200031	City Of Tioga	0.082529%	41,802	11,074	10,298	8,858	11,572	-	-	-
City	200033	City Of Rhame	0.005751%	3,152	851	814	634	853	-	-	-
City	200035	City Of Fargo	3.102121%	1,576,850	421,896	396,713	336,420	421,821	-	-	-
City	200036	City Of Jamestown	0.477816%	238,804	61,051	57,098	52,076	68,579	-	-	-
City	200037	City Of Beach	0.027728%	17,217	4,445	4,210	4,262	4,300	-	-	-
City	200038	City Of Glenburn	0.002689%	(345)	(72)	(94)	(137)	(42)	-	-	-
City	200040	City Of Kulm	0.008579%	4,886	1,345	1,224	1,045	1,272	-	-	-
City	200041	City Of Harwood	0.009660%	3,229	851	790	663	925	-	-	-
City	200043	City Of Dickinson	0.695537%	557,463	157,220	151,361	136,109	112,773	-	-	-
City	200045	City Of Mapleton	0.005921%	16	(138)	(168)	2	320	-	-	-
City	200046	City Of Wahpeton	0.229020%	116,417	31,734	29,654	24,570	30,459	-	-	-
City	200047	City Of Bottineau	0.044798%	32,129	10,226	9,848	6,225	5,830	-	-	-
City	200049	City Of Elgin	0.003331%	501	82	51	(5)	373	-	-	-
City	200050	City Of Rugby	0.037012%	11,066	2,845	2,428	1,633	4,160	-	-	-
City	200051	City Of New Salem	0.006113%	807	65	25	125	592	-	-	-
City	200052	City Of Walhalla	0.019062%	8,114	1,957	1,805	1,553	2,799	-	-	-
City	200053	City Of Gwinner	0.016828%	9,300	2,428	2,285	2,080	2,507	-	-	-
City	200054	City Of Kenmare	0.008193%	(3,378)	(1,019)	(1,055)	(764)	(540)	-	-	-
City	200055	City Of Watford City	0.366167%	214,643	55,929	53,042	50,354	55,318	-	-	-
City	200057	City Of Cooperstown	0.008850%	1,608	293	225	199	891	-	-	-
City	200058	City Of New England	0.010359%	5,427	1,411	1,323	1,199	1,494	-	-	-
City	200059	City Of Carrington	0.063236%	33,364	9,004	8,373	7,068	8,919	-	-	-
City	200060	City Of Mott	0.008012%	2,705	705	655	587	758	-	-	-
City	200061	City Of Larimore	0.014793%	9,873	2,633	2,488	2,275	2,477	-	-	-
City	200062	City Of Sherwood	0.000000%	(1,293)	(378)	(380)	(407)	(128)	-	-	-
City	200063	City Of Lamoure	0.006603%	809	(100)	(154)	147	916	-	-	-
City	200064	City Of Michigan	0.004623%	1,833	502	463	354	514	-	-	-
City	200065	City Of Park River	0.042232%	20,646	5,313	4,967	4,306	6,060	-	-	-
City	200067	City Of Hatton	0.004492%	1,684	467	407	222	588	-	-	-
City	200069	City Of Northwood	0.023921%	11,765	3,098	2,892	2,590	3,185	-	-	-
City	200070	City Of Powers Lake	0.004417%	(1,377)	(463)	(467)	(424)	(23)	-	-	-
City	200072	City Of Tower	0.007265%	3,868	1,118	1,012	711	1,027	-	-	-
City	200073	City Of Pembina	0.000969%	(2,674)	(721)	(728)	(664)	(561)	-	-	-
City	200075	City Of Underwood	0.005145%	1,580	354	312	265	649	-	-	-
City	200076	City Of New Leipzig	0.000000%	(1,149)	(351)	(351)	(342)	(105)	-	-	-
City	200077	City Of Stanley	0.072575%	36,785	10,071	9,309	7,443	9,962	-	-	-
City	200080	City Of Crosby	0.014001%	5,846	1,542	1,422	1,252	1,630	-	-	-
City	200083	City Of Grafton	0.141527%	68,207	18,060	16,860	14,302	18,985	-	-	-
City	200084	City Of Emerald	0.008926%	4,967	1,352	1,277	1,059	1,279	-	-	-
City	200085	City Of Lincoln	0.055533%	31,143	8,237	7,796	7,179	7,931	-	-	-
City	200086	City Of Minto	0.003612%	(79)	(33)	(65)	(4)	23	-	-	-
City	200087	City Of Ashley	0.012572%	6,659	1,784	1,681	1,374	1,820	-	-	-
City	200088	City Of Neche	0.000000%	(1,767)	(449)	(447)	(454)	(417)	-	-	-
City	200089	City Of Surrey	0.027038%	10,408	2,533	2,288	1,790	3,797	-	-	-
City	200090	City Of Hankinson	0.020452%	8,968	2,449	2,264	1,953	2,302	-	-	-
City	200091	City Of New Rockford	0.015259%	5,275	1,388	1,263	1,013	1,611	-	-	-
City	200092	City Of Minot	0.470111%	378,098	110,281	106,321	89,116	72,380	-	-	-
City	200094	City Of West Fargo	1.189721%	760,927	207,193	197,395	173,575	182,764	-	-	-
City	200096	City Of Valley City	0.073460%	68,321	17,721	17,102	15,983	17,515	-	-	-

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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)							2029 and Thereafter
				Total Deferred	2023	2024	2025	2026	2027	2028	
City	200097	City Of Devils Lake	0.201101%	107,220	29,681	27,936	22,755	26,848	-	-	-
City	200098	City Of Oakes	0.048900%	21,559	5,567	5,093	4,414	6,485	-	-	-
City	200100	City Of Mohall	0.016463%	8,855	2,249	2,111	2,014	2,481	-	-	-
City	200101	City Of Lidgerwood	0.008087%	4,515	1,192	1,124	1,000	1,199	-	-	-
City	200102	City Of McClusky	0.000000%	(1,330)	(406)	(407)	(398)	(119)	-	-	-
City	200103	City Of Burlington	0.031575%	17,040	4,593	4,334	3,744	4,369	-	-	-
City	200104	City Of Lisbon	0.043119%	22,198	5,784	5,473	4,809	6,132	-	-	-
City	200110	City Of Halliday	0.009661%	4,472	1,099	1,020	934	1,419	-	-	-
City	200111	City Of Maddock	0.009832%	4,172	1,036	958	800	1,378	-	-	-
City	200114	City Of Regent	0.005768%	3,506	903	846	824	933	-	-	-
City	200115	City Of Lakota	0.012709%	4,027	1,002	885	562	1,578	-	-	-
City	200117	City Of Alexander	0.016774%	11,327	3,302	3,109	2,312	2,604	-	-	-
City	200118	City Of Berthold	0.006878%	3,078	713	658	646	1,061	-	-	-
City	200119	City Of Carson	0.008121%	4,516	1,197	1,130	998	1,191	-	-	-
City	200120	City Of Dodge	0.004523%	2,613	714	673	560	666	-	-	-
City	200123	City Of Grenora	0.010080%	7,992	2,158	2,073	2,064	1,697	-	-	-
City	200124	City Of Kindred	0.009766%	7,908	2,362	2,280	1,799	1,467	-	-	-
City	200125	City Of Richardson	0.003856%	2,450	950	917	520	63	-	-	-
City	200126	City Of Garrison	0.011729%	10,085	2,825	2,726	2,337	2,197	-	-	-
County	300001	Adams County	0.069649%	21,636	4,483	3,883	3,575	9,695	-	-	-
County	300002	Barnes County	0.327282%	153,305	37,459	34,670	32,091	49,085	-	-	-
County	300003	Benson County	0.134037%	51,924	11,303	10,259	10,912	19,450	-	-	-
County	300004	Billings County	0.498999%	313,465	90,922	86,798	67,875	67,870	-	-	-
County	300005	Bottineau County	0.269073%	116,429	30,781	28,512	23,680	33,456	-	-	-
County	300006	Bowman County	0.103629%	31,630	6,320	5,455	6,347	13,508	-	-	-
County	300007	Burke County	0.147033%	72,719	18,431	17,192	16,321	20,775	-	-	-
County	300008	Burleigh County	1.411479%	668,662	172,921	160,231	140,267	195,243	-	-	-
County	300009	Cass County	2.083985%	965,298	248,177	231,106	202,516	283,499	-	-	-
County	300010	Cavalier County	0.295313%	175,976	49,786	47,327	38,728	40,135	-	-	-
County	300011	Dickey County	0.128545%	55,751	13,138	11,974	11,595	19,044	-	-	-
County	300012	Divide County	0.174248%	65,289	15,113	13,540	13,098	23,538	-	-	-
County	300013	Dunn County	0.498851%	259,455	68,449	64,287	57,148	69,571	-	-	-
County	300014	Eddy County	0.070391%	30,943	7,717	7,122	6,171	9,933	-	-	-
County	300015	Emmons County	0.203053%	121,755	33,653	32,014	26,894	29,194	-	-	-
County	300016	Foster County	0.085524%	35,260	8,954	8,098	6,847	11,361	-	-	-
County	300017	Golden Valley County	0.073952%	58,839	18,055	17,432	13,375	9,977	-	-	-
County	300018	Grand Forks County	1.168084%	483,066	122,734	111,816	98,816	149,700	-	-	-
County	300019	Grant County	0.089434%	40,573	9,891	9,155	9,001	12,526	-	-	-
County	300020	Griggs County	0.061123%	23,890	5,626	5,096	5,036	8,132	-	-	-
County	300021	Hettinger County	0.099594%	48,498	11,718	10,881	10,929	14,970	-	-	-
County	300023	Lamoure County	0.131998%	55,230	13,720	12,640	10,927	17,943	-	-	-
County	300024	Logan County	0.044488%	12,784	2,576	2,222	2,440	5,546	-	-	-
County	300025	Mchenry County	0.079259%	21,544	5,048	4,239	3,434	8,823	-	-	-
County	300026	McIntosh County	0.063499%	17,804	3,885	3,374	3,190	7,355	-	-	-
County	300027	McKenzie County	1.058417%	517,405	128,963	121,903	112,874	153,665	-	-	-
County	300028	McLean County	0.457656%	222,067	57,213	53,413	47,244	64,197	-	-	-
County	300029	Mercer County	0.333627%	162,017	42,851	39,816	33,392	45,958	-	-	-
County	300030	Morton County	0.681023%	328,955	83,755	78,386	71,601	95,213	-	-	-
County	300031	Mountrail County	0.614970%	295,596	79,084	74,180	62,057	80,275	-	-	-
County	300032	Nelson County	0.112944%	55,845	14,301	13,269	11,405	16,870	-	-	-
County	300033	Oliver County	0.078385%	41,010	10,797	10,114	8,691	11,408	-	-	-
County	300034	Pembina County	0.195764%	74,138	17,297	15,592	14,675	26,574	-	-	-
County	300035	Pierce County	0.181068%	78,847	19,657	18,076	16,040	25,074	-	-	-
County	300036	Ramsey County	0.413378%	226,455	62,062	58,837	48,497	57,059	-	-	-
County	300037	Ransom County	0.155984%	81,883	21,436	20,113	17,831	22,503	-	-	-
County	300038	Renville County	0.107319%	49,317	12,103	11,242	10,690	15,282	-	-	-
County	300039	Richland County	0.571961%	282,106	75,981	71,317	59,157	75,651	-	-	-
County	300040	Rolette County	0.158164%	42,092	7,233	5,922	7,805	21,132	-	-	-
County	300041	Sargent County	0.065167%	50,605	14,023	13,474	12,862	10,246	-	-	-
County	300042	Sheridan County	0.054608%	24,620	6,521	6,057	5,062	6,980	-	-	-
County	300044	Slope County	0.102441%	63,065	18,043	17,197	13,613	14,212	-	-	-
County	300045	Stark County	0.504467%	197,208	44,755	40,361	40,368	71,724	-	-	-
County	300046	Steele County	0.082465%	37,874	9,843	9,148	7,592	11,291	-	-	-
County	300047	Stutsman County	0.562669%	252,355	67,498	62,793	52,366	69,698	-	-	-

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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)							2029 and Thereafter
				Total Deferred	2023	2024	2025	2026	2027	2028	
County	300048	Towner County	0.111049%	52,237	14,057	13,149	11,278	13,753	-	-	-
County	300049	Trall County	0.299972%	153,627	39,505	37,119	33,201	43,802	-	-	-
County	300050	Walsh County	0.235190%	89,962	20,933	18,901	18,489	31,639	-	-	-
County	300051	Ward County	1.187268%	549,927	142,886	132,265	114,645	160,131	-	-	-
County	300052	Wells County	0.185320%	101,417	27,478	25,817	22,653	25,469	-	-	-
County	300053	Williams County	1.500878%	770,879	206,320	192,029	167,414	205,116	-	-	-
School District	400002	McClusky Public Schools	0.008559%	2,056	459	386	254	957	-	-	-
School District	400003	Lake Region Special Education Unit	0.053580%	27,368	6,796	6,355	6,108	8,109	-	-	-
School District	400004	Lidgerwood Public School	0.031499%	14,487	3,798	3,524	3,019	4,146	-	-	-
School District	400006	Halliday Public School	0.006923%	3,123	856	779	645	843	-	-	-
School District	400007	Oliver-Mercer Special Education Unit	0.023097%	6,411	1,881	1,650	778	2,102	-	-	-
School District	400008	Underwood School District #8	0.034492%	17,839	4,994	4,730	3,618	4,497	-	-	-
School District	400010	New Town Public School District	0.136484%	56,863	14,360	13,376	10,493	18,634	-	-	-
School District	400011	Bottineau Public School	0.124668%	58,398	14,628	13,788	12,719	17,263	-	-	-
School District	400012	Peace Garden Special Services	0.038866%	21,706	5,603	5,285	4,830	5,988	-	-	-
School District	400014	Beulah Public School #27	0.080670%	32,679	8,684	8,016	6,309	9,670	-	-	-
School District	400016	St John School District #3	0.081824%	45,766	11,792	11,128	10,275	12,571	-	-	-
School District	400017	Ellendale Public School District #40	0.030311%	9,570	2,301	2,064	1,573	3,632	-	-	-
School District	400018	Rural Cass Special Education Unit	0.024288%	11,480	2,900	2,729	2,419	3,432	-	-	-
School District	400019	Fargo Public Schools	1.923742%	844,927	222,232	206,113	171,694	244,888	-	-	-
School District	400020	Surrey Schools	0.042275%	14,763	3,363	3,072	2,909	5,419	-	-	-
School District	400021	Jamestown Public School District #1	0.243059%	94,103	24,920	22,723	17,551	28,909	-	-	-
School District	400023	Warwick Public School	0.054109%	27,399	7,676	7,191	5,657	6,875	-	-	-
School District	400024	Souris Valley Special Services	0.045938%	28,468	7,664	7,105	6,539	7,160	-	-	-
School District	400025	Rugby Public School District #5	0.066061%	32,276	8,766	8,233	6,871	8,406	-	-	-
School District	400026	Billings County School District	0.022489%	5,861	1,295	1,102	1,154	2,310	-	-	-
School District	400027	Belcourt School District #7	0.523496%	267,595	69,677	65,874	58,040	74,004	-	-	-
School District	400028	West Fargo Public School #6	1.440003%	626,986	164,387	152,238	126,921	183,440	-	-	-
School District	400029	Minot Public School District #1	1.431001%	627,412	162,258	151,294	130,065	183,795	-	-	-
School District	400030	Beafield Public School #13	0.034193%	16,355	4,360	4,080	3,146	4,769	-	-	-
School District	400031	Minto Public School District #20	0.029887%	12,293	3,058	2,795	2,594	3,846	-	-	-
School District	400033	Harvey Public School Dist #38	0.062546%	29,538	7,575	7,066	6,352	8,545	-	-	-
School District	400034	Oakes Public Schools	0.038595%	11,965	2,536	2,235	2,618	4,576	-	-	-
School District	400035	Larimore Public School District #44	0.048409%	22,149	5,594	5,193	4,779	6,583	-	-	-
School District	400036	Hazen Public School District #3	0.055427%	26,831	7,359	6,818	5,303	7,351	-	-	-
School District	400038	Park River Area School District	0.054183%	25,941	6,791	6,335	5,502	7,313	-	-	-
School District	400039	Hillsboro Public School	0.039615%	13,885	3,294	2,936	2,567	5,088	-	-	-
School District	400040	Lisbon Public School	0.074026%	38,464	10,485	9,854	8,219	9,906	-	-	-
School District	400042	Northern Cass School District # 97	0.051264%	22,031	6,599	6,082	3,985	5,365	-	-	-
School District	400043	Mandaree Public School #36	0.056628%	25,290	8,845	8,313	3,415	4,717	-	-	-
School District	400044	Thompson Public School	0.029639%	12,625	3,366	3,118	2,859	3,282	-	-	-
School District	400045	Northern Plains Special Ed Unit	0.014642%	5,895	1,374	1,318	1,234	1,969	-	-	-
School District	400046	Bowman County School District #1	0.067100%	32,410	8,267	7,734	6,729	9,680	-	-	-
School District	400047	Apple Creek Elementary School	0.003542%	1,855	521	463	398	473	-	-	-
School District	400048	Burke Central School	0.014430%	5,736	1,399	1,289	1,291	1,757	-	-	-
School District	400049	Washburn Public School	0.029895%	10,975	2,698	2,479	2,174	3,624	-	-	-
School District	400050	Enderlin Area School District #24	0.045048%	20,964	5,125	4,759	4,576	6,504	-	-	-
School District	400051	Midkota School	0.017411%	6,699	1,994	1,849	1,331	1,525	-	-	-
School District	400052	Velva Public School	0.037583%	18,105	4,808	4,500	3,754	5,043	-	-	-
School District	400053	Shenandoah Valley Special Education Unit	0.064605%	35,364	9,744	9,182	7,615	8,823	-	-	-
School District	400054	Center Stanton Public School	0.015561%	3,266	717	610	275	1,664	-	-	-
School District	400055	Burleigh County Special Education Unit	0.006488%	3,695	1,001	946	802	946	-	-	-
School District	400056	New Rockford Shenandoah Public School	0.020253%	4,330	1,150	971	558	1,651	-	-	-
School District	400057	James River Multidistrict Special Education Unit	0.045645%	23,204	6,453	6,038	4,756	5,957	-	-	-
School District	400058	Newburg United Public School	0.017062%	6,205	1,584	1,438	1,230	1,953	-	-	-
School District	400059	Napoleon Public School District #2	0.025058%	11,373	3,076	2,837	2,298	3,162	-	-	-
School District	400060	Yellowstone School District # 14	0.027250%	17,250	4,787	4,547	3,688	4,228	-	-	-
School District	400061	Cavalier Public Schools	0.035356%	15,774	3,983	3,662	3,614	4,515	-	-	-
School District	400062	Richland School District # 44	0.031789%	13,055	3,508	3,245	2,672	3,630	-	-	-
School District	400063	Fort Totten School District # 30	0.027053%	6,542	1,667	1,493	1,022	2,360	-	-	-
School District	400064	Bismarck Public Schools	2.362909%	1,173,826	309,315	289,347	248,191	326,973	-	-	-
School District	400065	Solen Public School Dist #3	0.034560%	10,915	3,266	2,895	2,130	2,624	-	-	-
School District	400068	Lakota Public School District # 66	0.015275%	1,546	227	82	73	1,164	-	-	-
School District	400069	Stanley Community Public School District # 2	0.114489%	51,457	13,980	12,744	10,050	14,683	-	-	-

* Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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

			Schedule of Deferred Outflows/(Inflows)										2029 and
Employer Type	Employer ID	Employer	Proportionate Share	Total Deferred	2023	2024	2025	2026	2027	2028	Thereafter		
School District	400070	Mandan Public School District #1	0.693416%	336,906	88,505	82,450	71,371	94,580	-	-	-		
School District	400072	Killdeer Public School #16	0.054468%	20,141	5,811	5,345	3,637	5,348	-	-	-		
School District	400073	Glenburn School District	0.027135%	7,371	1,778	1,557	903	3,133	-	-	-		
School District	400074	New Public School #8	0.000000%	(32,502)	(8,234)	(8,305)	(8,935)	(7,028)	-	-	-		
School District	400075	Williston Public School #1	0.000000%	(344,877)	(85,719)	(85,585)	(89,790)	(83,783)	-	-	-		
School District	400076	Valley City Public School	0.058223%	11,332	2,299	1,814	1,352	5,867	-	-	-		
School District	400077	Dickinson Public Schools	0.567306%	274,361	73,085	68,542	56,087	76,647	-	-	-		
School District	400078	Drayton Public School #19	0.038745%	23,268	6,599	6,271	4,983	5,415	-	-	-		
School District	400079	Mohall Lansford Sherwood School	0.042931%	23,835	6,348	5,957	5,227	6,303	-	-	-		
School District	400080	Westhope Public School #17	0.022578%	9,505	2,502	2,340	1,907	2,756	-	-	-		
School District	400081	Kindred Public School District #2	0.041162%	20,053	5,792	5,402	4,129	4,730	-	-	-		
School District	400082	Grafton Public School District #3	0.108510%	39,800	9,080	8,266	8,185	14,269	-	-	-		
School District	400083	Wilton Public School District	0.038880%	22,596	6,218	5,898	4,923	5,557	-	-	-		
School District	400084	Sheyenne Valley Career And Tech Center	0.014578%	8,399	2,307	2,185	1,842	2,065	-	-	-		
School District	400085	White Shield School Dist #85	0.078221%	26,052	6,388	5,788	5,395	8,481	-	-	-		
School District	400086	Tgu School District #60	0.141021%	55,341	14,155	12,966	11,578	16,642	-	-	-		
School District	400087	Turtle Lake Mercer School District #72	0.035654%	16,755	4,663	4,337	3,272	4,483	-	-	-		
School District	400088	Lamoure School District #8	0.042815%	21,593	6,059	5,637	4,281	5,616	-	-	-		
School District	400089	Divide County School Dist #1	0.065087%	32,354	8,491	7,958	6,672	9,233	-	-	-		
School District	400090	Mott/Regent School Dist #1	0.040423%	18,969	4,572	4,226	4,260	5,911	-	-	-		
School District	400091	United Public School District # 7	0.082351%	33,063	8,320	7,637	7,001	10,105	-	-	-		
School District	400092	Kulm Public School District #7	0.022695%	7,923	1,877	1,696	1,403	2,947	-	-	-		
School District	400093	Midway Public School District #128	0.024298%	2,792	683	387	116	1,606	-	-	-		
School District	400094	Dunseith School District #1	0.136260%	61,198	15,535	14,446	12,967	18,250	-	-	-		
School District	400095	Carrington School District #49	0.041250%	18,732	4,911	4,565	3,732	5,524	-	-	-		
School District	400096	Glen Ullin Public School #48	0.012356%	706	37	(63)	(130)	862	-	-	-		
School District	400099	Manvel Public School	0.027958%	15,180	4,260	4,042	3,215	3,663	-	-	-		
School District	400100	Maple Valley School District	0.017533%	4,961	1,183	1,004	921	1,853	-	-	-		
School District	400101	North Border School District # 100	0.051401%	20,262	5,258	4,856	3,804	6,344	-	-	-		
School District	400102	Mckenzie Cty Public School #1	0.186361%	71,458	19,244	17,505	12,307	22,402	-	-	-		
School District	400103	Devils Lake Public School	0.263771%	124,541	31,587	29,379	26,986	36,589	-	-	-		
School District	400104	Mt Pleasant School Dist #4	0.044588%	24,138	6,644	6,283	5,299	5,912	-	-	-		
School District	400105	Central Cass Public School District #7	0.123298%	70,541	19,170	18,150	15,483	17,738	-	-	-		
School District	400106	Milnor Public School District #2	0.033626%	15,528	3,895	3,640	3,265	4,728	-	-	-		
School District	400107	Mapleton Public School	0.009983%	5,147	1,271	1,175	1,096	1,605	-	-	-		
School District	400108	Linton Public School District #36	0.034360%	11,758	2,989	2,679	2,335	3,755	-	-	-		
School District	400109	Tioga Public School District #15	0.089370%	49,586	13,736	12,927	10,820	12,103	-	-	-		
School District	400114	Zeeland Public Schools	0.009116%	4,868	1,320	1,242	1,106	1,200	-	-	-		
School District	400117	Garrison Public School District #51	0.048187%	19,620	5,220	4,785	3,855	5,760	-	-	-		
School District	400118	Kenmare Public School District #28	0.033112%	12,049	2,522	2,274	2,460	4,793	-	-	-		
School District	400119	Lewis & Clark Public Schools	0.065327%	39,540	11,056	10,386	8,869	9,229	-	-	-		
School District	400120	Sw Special Education Unit	0.008526%	4,134	1,014	919	946	1,255	-	-	-		
School District	400121	North Valley Career & Technology Center	0.016594%	8,094	1,949	1,816	1,812	2,517	-	-	-		
School District	400122	Dakota Prairie Public School	0.056632%	27,164	7,148	6,641	5,757	7,618	-	-	-		
School District	400123	Beach Public School District #3	0.074781%	37,514	9,481	8,791	8,318	10,924	-	-	-		
School District	400124	Rolette Public School	0.017642%	5,037	1,238	1,133	778	1,888	-	-	-		
School District	400125	Drake Public School District	0.016132%	4,689	1,268	1,124	689	1,608	-	-	-		
School District	400137	New Salem Almont School District #49	0.048416%	23,618	6,167	5,790	4,967	6,694	-	-	-		
School District	400138	Max Public School	0.029318%	13,164	3,314	3,077	2,803	3,970	-	-	-		
School District	400139	East Central Special Education Unit	0.027452%	6,798	1,415	1,234	1,074	3,075	-	-	-		
School District	400140	North Sargent School District #3	0.037457%	18,855	4,900	4,581	4,018	5,356	-	-	-		
School District	400141	Wahpeton Public School District 37	0.097312%	31,512	8,074	7,210	5,748	10,480	-	-	-		
School District	400142	Medina Public School District #3	0.023473%	11,860	3,273	3,082	2,470	3,035	-	-	-		
School District	400143	Pingree-Buchanan School District	0.021973%	11,139	2,416	2,243	2,975	3,505	-	-	-		
School District	400144	West River Student Services	0.012650%	6,213	1,611	1,489	1,490	1,623	-	-	-		
School District	400145	Leeds Public School District 6	0.018524%	8,824	2,533	2,368	1,628	2,295	-	-	-		
School District	400147	Sawyer Public School	0.020426%	11,873	3,096	2,908	2,627	3,242	-	-	-		
School District	400148	Wilmar Multidistrict Special Education Unit	0.074170%	32,734	9,576	8,981	6,449	7,728	-	-	-		
School District	400149	Great Northwest Education Cooperative	0.018364%	10,867	2,727	2,569	2,476	3,095	-	-	-		
School District	400150	Anamoose Public School District #14	0.020638%	12,413	3,319	3,154	2,754	3,186	-	-	-		
School District	400151	South Prairie School District #70	0.064500%	33,556	8,724	8,209	7,368	9,255	-	-	-		
School District	400152	South East Education Cooperative	0.077028%	50,391	14,040	13,333	11,621	11,397	-	-	-		
School District	400153	South Heart Public School District #9	0.041918%	24,817	6,927	6,594	5,644	5,652	-	-	-		
School District	400154	Sargent Central Public School District #6	0.023396%	18,832	5,114	4,916	4,829	3,973	-	-	-		

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023.

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

Employer Type	Employer ID	Employer	Proportionate Share	Schedule of Deferred Outflows/(Inflows)							2029 and Thereafter
				Total Deferred	2023	2024	2025	2026	2027	2028	
School District	400155	Fairmount Public School	0.009143%	7,171	1,993	1,916	1,827	1,435	-	-	-
School District	400156	South Central Prairie Special Education Unit	0.013155%	10,830	3,264	3,153	2,479	1,934	-	-	-
School District	400157	Pembina Special Education Cooperative	0.007767%	6,404	1,940	1,874	1,478	1,112	-	-	-
School District	400158	Central Regional Education Association	0.079252%	30,632	9,892	9,572	6,766	4,612	-	-	-
School District	400159	Oberon Public School #16	0.000000%	(627)	119	119	(35)	(830)	-	-	-
School District	400160	Elgin/New Leipzig Public School	0.000969%	953	280	272	257	144	-	-	-
School District	400161	Williston Basin School District #7	0.618470%	618,596	160,352	155,143	145,722	157,379	-	-	-
School District	400162	Morton Sioux Special Education Unit	0.000000%	155	91	91	91	-	-	-	-
School District	400163	Nedrose Public School	0.010481%	10,367	2,688	2,600	2,440	2,639	-	-	-
Political Subdivision	500002	Cass County Water Resource District	0.021928%	10,665	2,655	2,460	2,321	3,229	-	-	-
Political Subdivision	500003	Walsh County Water Resource District	0.002035%	(127)	(49)	(70)	-	96	-	-	-
Political Subdivision	500005	Ramsey County Soil Conservation District	0.004471%	2,970	888	849	551	682	-	-	-
Political Subdivision	500006	James River Soil Conservation District	0.002631%	138	54	32	(19)	71	-	-	-
Political Subdivision	500007	Burleigh County Soil Conservation District	0.012356%	4,215	1,120	1,028	734	1,333	-	-	-
Political Subdivision	500008	Trail County Water Resource District	0.003037%	480	164	118	48	150	-	-	-
Political Subdivision	500009	Grafton Park District	0.019735%	12,841	3,083	3,043	3,327	3,040	-	-	-
Political Subdivision	500010	Cass County Soil Conservation District	0.022334%	12,026	3,171	2,984	2,617	3,254	-	-	-
Political Subdivision	500013	Lake Metigoshe Recreation Service District	0.013391%	6,291	1,520	1,436	1,354	1,981	-	-	-
Political Subdivision	500016	Greater Ramsey Water District	0.040660%	23,577	6,203	5,866	5,369	6,139	-	-	-
Political Subdivision	500017	Carnegie Regional Library	0.006980%	3,854	1,007	950	872	1,025	-	-	-
Political Subdivision	500018	Griggs County Public Library	0.000000%	(2,103)	(520)	(517)	(585)	(481)	-	-	-
Political Subdivision	500019	R & T Water Supply Commerce Authority	0.039624%	18,005	4,381	4,117	3,894	5,613	-	-	-
Political Subdivision	500022	Consolidated Waste Ltd	0.012960%	6,048	1,611	1,493	1,168	1,776	-	-	-
Political Subdivision	500023	Walsh County Housing Authority	0.002947%	1,494	385	363	326	420	-	-	-
Political Subdivision	500024	Williams County Soil Conservation District	0.011125%	7,020	1,919	1,834	1,519	1,756	-	-	-
Political Subdivision	500025	Bowman City Park Board	0.011288%	6,618	1,791	1,694	1,240	1,893	-	-	-
Political Subdivision	500027	Stark County Council on Aging/Elder Care	0.006936%	6,989	1,811	1,753	1,647	1,778	-	-	-
Political Subdivision	500028	Williston Housing Authority	0.019961%	8,320	2,181	1,948	1,441	2,750	-	-	-
Political Subdivision	500030	Minot Rural Fire Protection	0.014660%	7,275	1,909	1,790	1,275	2,079	-	-	-
Political Subdivision	500031	Central Plains Water District	0.026508%	15,511	4,331	4,110	3,507	3,963	-	-	-
Political Subdivision	500033	Ransom County Soil Cons Dist	0.010237%	7,255	1,873	1,786	1,691	1,905	-	-	-
Political Subdivision	500038	Jamestown Regional Airport	0.022811%	14,260	3,840	3,649	3,290	3,481	-	-	-
Political Subdivision	500040	Fargo Park District	0.371404%	203,303	54,935	52,136	44,426	51,806	-	-	-
Political Subdivision	500041	Bismarck Rural Fire Protection	0.077700%	47,216	12,434	11,859	10,783	12,140	-	-	-
Political Subdivision	500045	Dunseith Community Nursing Home	0.036433%	(1,282)	(957)	(1,429)	(1,351)	2,455	-	-	-
Political Subdivision	500047	Merced County Soil Conservation District	0.009223%	6,326	1,868	1,743	1,307	1,408	-	-	-
Political Subdivision	500049	West Fargo Park District	0.123265%	66,012	17,702	16,718	14,301	17,291	-	-	-
Political Subdivision	500053	Stutsman County Housing Authority	0.021633%	13,423	3,464	3,468	3,076	3,914	-	-	-
Political Subdivision	500054	Grand Forks County Water Resource District	0.010844%	12,809	3,469	3,371	3,112	2,857	-	-	-
Political Subdivision	500055	Southeast Region Career & Technology Center	0.010832%	5,872	1,561	1,473	1,214	1,624	-	-	-
Political Subdivision	500056	Cavalier County Job Development Authority	0.005309%	2,957	775	727	649	806	-	-	-
Political Subdivision	500057	Barnes County Soil Conservation District	0.009333%	3,396	923	832	707	934	-	-	-
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	0.000000%	1,616	557	514	395	150	-	-	-
Political Subdivision	500061	Ward County Water Resource District	0.003641%	1,912	500	469	415	528	-	-	-
Political Subdivision	500063	Southwest Water Authority	0.194174%	65,096	15,901	14,335	12,271	22,589	-	-	-
Political Subdivision	500068	Burleigh County Council On Aging	0.045756%	14,585	3,566	3,567	2,750	4,302	-	-	-
Political Subdivision	500072	Watford City Park District	0.080377%	48,700	14,429	13,639	10,568	10,064	-	-	-
Political Subdivision	500080	Western & Central Stark Soil Conservation District	0.011010%	6,002	1,598	1,507	1,315	1,582	-	-	-
Political Subdivision	500081	Ramsey County Housing Authority	0.006981%	(2,352)	(744)	(806)	(923)	121	-	-	-
Political Subdivision	500082	Grand Forks Public Library	0.067302%	34,482	9,135	8,598	7,758	8,991	-	-	-
Political Subdivision	500084	Rolette County Soil Conservation District	0.003928%	2,211	581	548	498	584	-	-	-
Political Subdivision	500085	Jamestown Parks And Recreation District	0.047258%	23,354	7,145	6,802	4,197	5,210	-	-	-
Political Subdivision	500091	Ramsey County Water Resource District	0.002313%	1,111	239	220	177	475	-	-	-
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	0.020575%	6,262	1,350	1,183	1,245	2,484	-	-	-
Political Subdivision	500108	North Dakota Firefighters Association	0.018680%	11,497	3,214	2,998	2,497	2,788	-	-	-
Political Subdivision	500109	James River Valley Library System	0.040457%	23,841	6,486	6,132	5,277	5,946	-	-	-
Political Subdivision	500110	Grand Forks Park District	0.184193%	99,749	26,547	24,974	21,447	26,781	-	-	-
Political Subdivision	500111	McIntosh County Housing Authority	0.000000%	(1,020)	(385)	(386)	(248)	(1)	-	-	-
Political Subdivision	500112	Foster County Soil Conservation District	0.000000%	-	-	-	-	-	-	-	-
School District	500113	Lometree Special Education Unit	0.001855%	(908)	(426)	(441)	(280)	239	-	-	-
School District	500114	Roughrider Education Services Program (RESP)	0.000000%	(819)	(306)	(306)	(201)	(6)	-	-	-
Political Subdivision	500115	Agassiz Water Users District	0.009390%	8,156	2,368	2,289	1,962	1,537	-	-	-
Political Subdivision	500116	Western Area Water Supply Authority	0.053806%	16,411	3,292	2,799	3,219	7,101	-	-	-
Political Subdivision	500118	Crosby Park District	0.000000%	(2,082)	(582)	(705)	(442)	(353)	-	-	-
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	0.014717%	8,203	2,112	2,019	1,918	2,154	-	-	-
Political Subdivision	500121	Devils Lake Park Board	0.035814%	17,684	4,583	4,285	3,746	5,070	-	-	-
Political Subdivision	500122	North Central Soil Conservation District	0.000969%	(1,975)	(572)	(603)	(579)	(221)	-	-	-
Political Subdivision	500125	Walhpton Park Board	0.034566%	10,363	2,232	2,243	3,902	3,986	-	-	-
Political Subdivision	500126	City Of Bottineau Park Board	0.007512%	4,621	1,662	1,598	665	696	-	-	-
Political Subdivision	500128	Logan County Soil Conservation District	0.007292%	5,879	1,641	1,580	1,462	1,196	-	-	-
Political Subdivision	500129	Park District - City of New Rockford	0.004776%	3,812	1,055	1,015	957	785	-	-	-
Political Subdivision	500130	Trail County Job Development Authority	0.010616%	9,292	2,581	2,491	2,330	1,890	-	-	-
Political Subdivision	500131	Minot Park District	0.089169%	69,411	20,815	20,064	16,422	12,110	-	-	-
Political Subdivision	500132	Valley City Park District	0.035175%	27,653	7,821	7,525	6,668	5,639	-	-	-
Political Subdivision	500136	Tioga Park District	0.006875%	6,685	1,733	1,676	1,571	1,705	-	-	-
Political Subdivision	500137	Municipal Airport Authority of the City of Fargo	0.185056%	115,056	28,457	27,612	25,143	28,214	-	-	-
Political Subdivision	500140	Eddy County Soil Conservation District	0.002015%	1,986	515	498	467	506	-	-	-
Political Subdivision	500141	Kindred Park District	0.001612%	1,526	395	382	357	392	-	-	-
Political Subdivision	500142	Sheridan County Soil Conservation District	0.002224%	2,079	539	521	487	532	-	-	-
Political Subdivision	500145	Walsh County Job Development Authority	0.000000%	-	-	-	-	-	-	-	-
Political Subdivision	500059	Trail Rural Water District	0.000000%	(2,809)	(810)	(814)	(958)	(227)	-	-	-
Political Subdivision	500123	Williston Rural Fire Protection District #1	0.000000%	(1,611)	(436)	(435)	(595)	(145)	-	-	-
Political Subdivision	500124	Emmons County Soil Conservation District	0.000000%	(184)	4	4	(145)	(47)	-	-	-
Political Subdivision	500127	Bottineau County Water Resource District	0.000000%	290	89	89	89	23	-	-	-
State of ND	030500	Tobacco Prevention/Control Committee	0.000000%	1,409	1,015	394	-	-	-	-	-
Total				100,000,128	\$ 48,306,135	\$ 12,614,575	\$ 11,769,647	\$ 10,284,788	\$ 13,637,125	\$ -	\$ -

*Based on a measurement date of June 30, 2022. Will be used for fiscal year ending June 30, 2023. 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	2022	2017	2018	2019	2020	2021	2022	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	4.8884	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter		
State of ND	010100	Governor's Office	\$	15	\$(154)	\$ 227	\$ 895	\$(486)	\$ 736	\$ -	\$(9,078)	\$ 4,809	\$(1,036)	\$ 1,966	\$(1,263)	\$(219)	\$(420)	\$(421)	\$ 475	\$ 147	\$ -	\$ -	\$ -	
State of ND	010800	Secretary of State		(506)	(420)	(641)	(836)	(40)	71	-	(6,675)	1,141	(6,606)	154	(4,968)	(9,425)	(3,268)	(3,230)	(2,059)	(868)	-	-	-	
State	011000	Office of Management & Budget		(294)	(2,963)	3,476	(1,488)	(563)	(1,869)	-	(19,455)	(6,486)	11,574	17,244	1,351	6,250	1,298	1,324	2,872	756	-	-	-	
State	011200	Information Technology Dept		(1,418)	(28,319)	25,577	(9,000)	(6,455)	(6,762)	-	(28,288)	(75,274)	293,834	21,975	181,287	241,826	74,212	74,330	62,215	31,669	-	-	-	
State	011700	State Auditor's Office		1,151	596	1,199	467	3,031	(506)	-	(14,169)	(18,972)	(18,859)	(5,554)	5,226	(18,431)	(6,930)	(7,027)	(4,641)	167	-	-	-	
State	011800	Central Services		(383)	(196)	239	(509)	(1,162)	499	-	(6,163)	(3,530)	(1,192)	9,176	(11,637)	(8,210)	(2,446)	(2,413)	(1,680)	(1,671)	-	-	-	
State of ND	012000	State Treasurer's Office		(514)	(210)	(87)	(219)	408	(292)	-	(3,609)	2,669	857	(4,965)	1,810	(1,479)	(671)	(625)	(276)	93	-	-	-	
State	012500	Attorney General's Office		7,339	(9,382)	465	(17,022)	9,113	(2,934)	-	27,817	(33,371)	(1,933)	36,828	42,618	43,787	12,394	11,789	10,803	8,801	-	-	-	
State of ND	012700	Tax Department		305	(2,005)	856	3,221	1,054	(2,097)	-	(13,135)	(35,197)	(36,860)	(5,048)	16,842	(26,557)	(10,482)	(10,505)	(6,978)	1,408	-	-	-	
State	013000	Facility Management		252	14	1,440	(145)	(309)	(1,130)	-	(8,477)	(21,044)	(2,936)	3,485	5,706	(7,167)	(2,843)	(2,863)	(1,875)	414	-	-	-	
State	014000	Office of Administrative Hearings		(97)	(142)	(136)	(154)	713	(277)	-	(284)	(1,252)	672	(4,914)	1,955	(1,813)	(621)	(614)	(604)	26	-	-	-	
State	016000	Legislative Council		(751)	(2,017)	(192)	(1,019)	(2,822)	895	-	1,244	(10,666)	8,140	20,800	11,078	18,833	5,390	5,455	5,128	2,860	-	-	-	
State of ND	018000	ND Supreme Court		11,996	(3,586)	1,038	4,754	(25,898)	19,225	-	376	(29,186)	(25,787)	19,293	44,805	25,641	5,415	4,419	5,406	10,401	-	-	-	
State of ND	018800	Commission On Legal Counsel For Indigents		(1,349)	322	1,639	370	1,396	(33)	-	(10,283)	(11,866)	3,360	(7,177)	(13,264)	(20,376)	(6,115)	(6,000)	(5,203)	(3,058)	-	-	-	
State	019000	Retirement & Investment Office		(312)	(682)	(228)	1,578	1,837	489	-	(2,582)	(2,107)	(13,317)	6,817	(17,535)	(15,808)	(4,744)	(4,720)	(3,661)	(2,683)	-	-	-	
State	019200	ND Public Employees Retirement System		(1,838)	(495)	2,515	(1,071)	(1,209)	104	-	(17,663)	(13,152)	14,632	11,016	2,320	3,587	537	691	1,693	666	-	-	-	
State of ND	019500	ND Ethics Commission		-	-	-	708	1,539	1,824	-	-	-	-	-	-	2,822	809	767	809	437	-	-	-	
State of ND	020100	Public Instruction		2,362	(1,562)	1,316	8,508	2,191	(2,101)	-	1,404	(44,429)	(40,627)	45,656	(15,767)	(18,327)	(5,983)	(6,181)	(4,294)	(1,869)	-	-	-	
State	020200	Education Standards & Practice		497	(122)	(115)	(209)	(337)	(417)	-	(857)	4,905	46	2,240	2,314	4,542	1,314	1,275	1,351	602	-	-	-	
State	021500	ND University System Office		(792)	(710)	257	(623)	209	(1,724)	-	8,578	(1,982)	6,063	(1,429)	9,943	9,888	3,146	3,210	2,159	1,373	-	-	-	
State of ND	022300	ND Youth Correctional Center		2,107	(1,917)	74	1,445	2,983	2,014	-	20,512	(1,252)	(29,363)	(26,998)	(39,334)	(52,006)	(14,437)	(14,610)	(14,783)	(8,176)	-	-	-	
State of ND	022400	Juvenile Services - DOCR		(162)	(804)	(1,152)	(393)	437	1,640	-	(748)	2,446	(1,165)	(1,626)	(11,497)	(9,251)	(2,572)	(2,558)	(2,300)	(1,821)	-	-	-	
State	022600	Land Department		(73)	(932)	4,836	(2,640)	1,041	1,611	-	(20,787)	(19,303)	10,770	9,818	(17,739)	(15,562)	(4,800)	(4,793)	(3,205)	(2,764)	-	-	-	
State	022700	Bismarck State College		2,512	(3,751)	(3,580)	(1,203)	132	(1,566)	-	5,544	10,336	1,720	(21,816)	(404)	(10,779)	(2,881)	(3,089)	(3,431)	(1,378)	-	-	-	
State	022800	Lake Region State College		954	1,073	(913)	782	2,056	(252)	-	(6,524)	17,433	(8,783)	(13,651)	10,010	913	(94)	913	1,604	-	-	-	-	
State	022900	Williston State College		454	(698)	1,150	2,518	(38)	1,178	-	10,276	(12,197)	(19,918)	(5,789)	(7,675)	(18,781)	(5,665)	(5,699)	(5,572)	(1,845)	-	-	-	
State	023000	University Of North Dakota		17,407	(4,621)	12,912	23,307	(2,072)	984	-	(91,378)	(116,883)	(114,581)	23,513	11,456	(92,900)	(34,760)	(36,201)	(22,225)	286	-	-	-	
State	023500	North Dakota State University		9,628	(9,277)	5,108	2,555	6,921	1,522	-	(63,114)	(119,291)	(21,816)	(75,037)	(14,812)	(133,929)	(43,411)	(44,207)	(36,552)	(9,759)	-	-	-	
State	023800	ND St College Of Science		3,411	(1,485)	(2,504)	(911)	659	196	-	(16,325)	(1,803)	(15,190)	(15,639)	(5,502)	(27,998)	(9,340)	(9,625)	(11,190)	(7,087)	-	-	-	
State	023900	Dickinson State University		1,051	(721)	267	2,119	254	484	-	8,320	(372)	(25,178)	(13,833)	(759)	(16,942)	(5,531)	(5,616)	(4,975)	(820)	-	-	-	
State	024000	Mayville State University		1,036	(353)	(2,411)	4,762	2,391	148	-	1,489	(335)	(6,995)	(23,712)	8,247	(8,319)	(2,869)	(2,900)	235	-	-	-	-	
State	024100	Minot State University		4,695	119	829	285	(517)	775	-	(16,943)	(4,637)	(6,500)	(2,882)	(11,041)	(16,562)	(5,004)	(5,389)	(3,990)	(2,179)	-	-	-	
State	024200	Valley City State University		1,322	(516)	98	(421)	295	494	-	(815)	(3,215)	7,602	(4,912)	(2,807)	(2,909)	(508)	(618)	(1,007)	(776)	-	-	-	
State of ND	025000	ND State Library		223	(778)	504	780	1,413	271	-	6,035	(7,283)	(3,296)	(5,695)	(619)	(5,447)	(1,513)	(1,530)	(1,892)	(512)	-	-	-	
State of ND	025200	SCHOOL FOR THE DEAF		(40)	168	28	(371)	(807)	(502)	-	(2,836)	(2,985)	3,724	3,269	(1,496)	(652)	(131)	(131)	(71)	(319)	-	-	-	
State of ND	025300	School For The Blind		146	77	1,273	742	165	(599)	-	(2,589)	(6,584)	54	9,968	3,673	5,990	1,623	1,609	1,793	965	-	-	-	
State	026100	ND Board Of Nursing		(165)	(634)	119	(281)	(497)	806	-	2,636	(3,888)	1,806	4,387	(3,451)	(49)	193	204	(70)	(376)	-	-	-	
State of ND	027000	Career & Technical Education		(189)	(676)	(421)	1,947	(1,758)	571	-	(11,884)	(1,108)	9,320	5,374	2,160	8,320	2,710	2,729	2,227	654	-	-	-	
State of ND	030100	ND Department Of Health		1,332	(11,576)	10,692	130	(6,575)	(7,733)	-	(30,622)	(63,134)	(523,171)	63,743	(6,950)	(257,837)	(97,653)	(97,761)	(61,376)	(1,047)	-	-	-	
State of ND	030300	Mental Health		-	-	-	300	(3,207)	1,549	-	-	543,720	37,659	(11,006)	269,093	100,851	67,161	230	-	-	-	-	-	
State of ND	031000	Life Skills and Transition Center		7,219	254	1,011	368	3,576	1,822	-	(43,357)	(39,840)	(33,132)	(41,985)	(21,085)	(84,134)	(27,295)	(27,892)	(22,089)	(6,858)	-	-	-	
State of ND	031200	North Dakota State Hospital		8,924	(25,001)	18,293	(7,926)	15,855	5,379	-	11,348	(81,424)	(97,598)	(40,591)	(45,422)	(127,533)	(40,940)	(41,680)	(34,301)	(10,612)	-	-	-	
State of ND	031300	ND Veterans Home		(1,371)	(478)	1,925	1,719	2,184	361	-	(19,427)	(15,660)	(12,427)	(17,247)	(7,568)	(32,780)	(11,028)	(10,911)	(8,261)	(2,580)	-	-	-	
State of ND	031600	Indian Affairs Commission		295	(151)	576	(134)	1,612	(94)	-	3,769	(3,275)	3,821	(10,243)	543	(3,298)	(722)	(747)	(1,343)	(486)	-	-	-	
State of ND	032100	Veterans Affairs Department		503	(118)	(60)	321	(241)	(338)	-	(1,472)	1,868	(2,776)	2,883	4,617	4,287	1,035	994	1,276	982	-	-	-	
State of ND	032500	Department Of Human Services		14,150	(95,213)	71,880	(29,284)	(7,246)	(10,199)	-	(8,311)	(39,482)	149,847	97,706	38,360	119,780	36,380	35,210	36,972	11,218	-	-	-	
State of ND	036000	Protection & Advocacy Project		(1,245)	(283)	(880)	(71)	651	704	-	(14,743)	3,958	(1,939)	(3,335)	(14,042)	(16,811)	(5,393)	(5,286)	(3,652)	(2,480)	-	-	-	
State	038000	Job Service North Dakota		(4,331)	(6,100)	(190)	(1,529)	(2,567)	(6,371)	-	(15,146)	(28,497)	(1,441)	30,916	(39,426)	(40,472)	(12,015)	(11,658)	(9,201)	(7,598)	-	-	-	
State	040100	Insurance Department		(180)	(4,038)	2,831	1,440	(503)	(1,801)	-	16,473	(28,967)	(21,492)	9,360	12,207	(2,900)	(1,561)	(1,549)	(1,492)	1,702	-	-	-	
State of ND	040500	Industrial Commission		273	1,703	3,183	(2,089)	570	(1,201)	-	(30,056)	(30,533)												

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

		During Year Ending						Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions															
		2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022										
Recognition Period		7.3881	7.2973	7.2213	5.6501	5.2992	4.8884	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter	
State of ND	051700	Department Of Corrections Transitional Services	(57)	322	(367)	(756)	(388)	(924)	-	(16,070)	(486)	2,019	17,704	(473)	4,912	922	929	2,365	696	-	-	-	-
State of ND	051800	James River Correctional Ctr	(2,854)	(1,263)	(1,725)	2,128	575	3,491	-	(16,614)	2,560	(14,004)	14,618	(69,256)	(54,217)	(15,408)	(15,174)	(12,563)	(11,072)	-	-	-	-
State of ND	051900	State Penitentiary	(1,717)	2,447	2,903	5,831	(5,132)	17,430	-	(42,895)	(22,995)	13,823	(10,328)	(105,117)	(92,180)	(25,933)	(25,794)	(23,025)	(17,428)	-	-	-	-
State	052000	Rough Rider Industries	526	(203)	(140)	(487)	(1,100)	(1,400)	-	(2,349)	(1,264)	6,710	8,363	4,346	8,454	2,602	2,560	2,396	896	-	-	-	-
State of ND	053000	Department Of Corrections And Rehabilitation	(3,057)	(3,647)	1,072	104	290	918	-	5,401	(34,141)	36,652	(8,359)	(45,614)	(38,107)	(8,914)	(8,659)	(10,940)	(9,594)	-	-	-	-
State of ND	054000	Adjutant General ND National Guard	(5,482)	(3,877)	246	(2,261)	(4,159)	(3,592)	-	(52,203)	(36,464)	(17,041)	36,386	(10,339)	(35,039)	(13,664)	(13,210)	(6,328)	(1,837)	-	-	-	-
State of ND	060100	Department Of Commerce	(1,438)	8,269	(1,267)	(6,767)	9,693	698	-	(81,205)	12,825	1,126	(18,095)	(3,869)	(28,474)	(11,822)	(11,700)	(4,256)	(696)	-	-	-	-
State of ND	060200	Dept Of Agriculture	(297)	(737)	(2,658)	(5,331)	1,549	(647)	-	(17,308)	12,422	9,315	(11,565)	18,074	10,365	2,068	2,091	3,305	2,901	-	-	-	-
State of ND	060700	Milk Marketing Board	(46)	(67)	671	(47)	257	759	-	(163)	(5,315)	394	(3,892)	(316)	(3,899)	(1,215)	(1,213)	(1,202)	(269)	-	-	-	-
State of ND	060800	ND Olseid Council	(7)	(10)	(7)	(12)	(21)	(28)	-	184	21	17	159	179	267	83	84	65	35	-	-	-	-
State	061100	ND Soybean Council	(96)	893	(50)	321	(176)	536	-	(7,314)	4,705	(5,960)	1,608	(3,853)	(4,355)	(1,655)	(1,647)	(674)	(379)	-	-	-	-
State of ND	061400	ND Corn Utilization Council	(42)	(71)	546	(51)	(98)	(128)	-	334	(5,976)	929	962	1,108	(614)	(204)	(198)	(275)	(63)	-	-	-	-
State of ND	061600	State Seed Department	213	(384)	279	(534)	(580)	130	-	7,396	(6,080)	2,612	5,088	(4,508)	(15)	324	505	(323)	(721)	-	-	-	-
State	062400	Beef Commission	(39)	(59)	(42)	(246)	457	(230)	-	332	62	70	(2,179)	3,126	1,236	271	272	262	431	-	-	-	-
State of ND	062500	ND Wheat Commission	(98)	(146)	(102)	(161)	(297)	(372)	-	(146)	(500)	717	2,040	2,003	2,262	625	631	634	372	-	-	-	-
State of ND	062600	ND Barley Council	(29)	(42)	(30)	(53)	(95)	(117)	-	(103)	63	1,071	426	503	955	302	305	257	91	-	-	-	-
State	066500	State Fair Association	(63)	14	(303)	1,084	(188)	493	-	(3,503)	3,068	(12,448)	(622)	(3,647)	(8,219)	(2,913)	(2,904)	(1,867)	(535)	-	-	-	-
State of ND	067000	Racing Commission	(29)	(44)	12	(46)	(84)	(104)	-	(106)	(541)	11	609	732	523	123	126	146	128	-	-	-	-
State of ND	070100	Historical Society	(2,739)	(700)	1,571	1,883	(2,167)	(1,20)	-	(15,714)	(25,399)	2,594	20,114	7,501	2,917	1701	15	1,447	1,625	-	-	-	-
State of ND	070900	ND Council On The Arts	(72)	(28)	(77)	(107)	(327)	(183)	-	(1,933)	(57)	965	2,767	649	1,607	409	417	556	225	-	-	-	-
State of ND	072000	Game & Fish Department	(1,664)	(3,003)	(3,100)	(1,443)	(3,267)	(5,984)	-	(3,995)	(2,484)	(1,490)	47,420	35,899	45,899	12,285	12,421	13,365	7,828	-	-	-	-
State of ND	075000	Parks & Recreation Department	(234)	(1,018)	(710)	(152)	4,241	(2,068)	-	(10,712)	(352)	(23,809)	9,066	(8,233)	(15,358)	(5,623)	(5,601)	(2,980)	(1,154)	-	-	-	-
State of ND	077000	Water Commission	2,722	(1,941)	2,243	1,192	(1,810)	(513)	-	3,367	(31,524)	(9,866)	11,223	(3,287)	(11,327)	(4,028)	(4,250)	(3,994)	(1,055)	-	-	-	-
State	080100	Department Of Transportation	14,014	(15,813)	18,671	(10,491)	(12,591)	(14,131)	-	(78,946)	(102,493)	(90,379)	84,231	41,772	(134,534)	(49,071)	(50,233)	(35,599)	369	-	-	-	-
State	090000	ND State Board Of Accountancy	(62)	(93)	636	(35)	(68)	(87)	-	(14)	(12,533)	31	793	657	(4,452)	(1,417)	(1,414)	(1,395)	(226)	-	-	-	-
State	090100	Board Of Medical Examiners	711	(112)	(81)	(184)	898	(240)	-	2,624	9	668	(4,246)	2,453	797	317	280	(31)	211	-	-	-	-
State	090200	Board Of Pharmacy	(51)	(80)	(58)	(91)	(428)	40	-	919	320	288	1,404	1,576	2,358	694	699	607	358	-	-	-	-
State	090600	Real Estate Commission	376	618	(213)	(72)	(140)	(162)	-	(728)	5,830	863	630	1,278	4,105	1,274	1,242	1,184	405	-	-	-	-
State	090900	Electrical Board	(267)	(1,984)	(382)	(165)	(31)	3,199	-	(3,099)	5,023	7,273	(674)	(12,550)	(4,123)	(878)	(857)	(789)	(1,599)	-	-	-	-
State	099501	ND System Information Technology Services	(669)	1,495	(648)	(149)	(1,434)	(1,417)	-	(19,285)	3,351	6,269	10,464	7,064	8,469	1,787	1,846	3,214	1,622	-	-	-	-
District Health Unit	100002	McIntosh District Health Unit	(14)	(38)	714	(48)	(194)	(4)	-	921	224	338	2,882	714	3,070	952	954	853	311	-	-	-	-
District Health Unit	100003	Wells County Dist Health Unit	(558)	(67)	(297)	286	(59)	(22)	-	1,503	(563)	(2,175)	2,469	(9,510)	(2,404)	(637)	(587)	(586)	(594)	-	-	-	-
District Health Unit	100004	Central Valley Health Unit	(1,733)	1,395	(55)	907	(426)	(654)	-	(5,805)	(151)	(8,254)	2,420	2,927	(2,200)	(1,327)	(1,180)	(217)	524	-	-	-	-
District Health Unit	100005	Dickey County Health District	(43)	(64)	4	(269)	(103)	(196)	-	113	(1,754)	3,262	2,264	860	2,501	833	838	645	185	-	-	-	-
District Health Unit	100006	Emmons County Public Health	(12)	(323)	(149)	(221)	(293)	476	-	189	(1)	665	3,501	(4,509)	(1,113)	(180)	(200)	(553)	(33)	-	-	-	-
District Health Unit	100007	Rolette County Public Health	(246)	(107)	72	(686)	454	281	-	680	571	1,965	(502)	3,995	4,389	1,227	1,245	1,124	793	-	-	-	-
District Health Unit	100008	Towner County Public Health Unit	(152)	(44)	(26)	(196)	463	-	-	504	508	3,226	(9,385)	-	(3,799)	(1,039)	(1,023)	(1,248)	(489)	-	-	-	-
District Health Unit	100009	Nelson-Griggs District Health Unit	(38)	(54)	(41)	(109)	607	302	-	306	195	322	758	(4,138)	(2,079)	(479)	(477)	(536)	(597)	-	-	-	-
District Health Unit	100010	First District Health Unit	(939)	(2,950)	(746)	567	(514)	24	-	(71)	396	(17,394)	1,148	(1,839)	(10,229)	(3,818)	(3,741)	(2,359)	(311)	-	-	-	-
District Health Unit	100011	Lake Region District Health Unit	(32)	(241)	(239)	(329)	(304)	(1,720)	-	3,053	1,710	2,797	454	6,366	6,481	2,000	2,000	1,582	899	-	-	-	-
District Health Unit	100012	Garrison Diversion Conservancy District	(688)	707	851	(886)	(508)	(1,320)	-	(5,927)	12,649	4,924	4,147	9,000	14,516	4,034	4,090	4,375	2,017	-	-	-	-
District Health Unit	100013	Upper Missouri Health Unit	(202)	(1,027)	353	(61)	100	(910)	-	8,472	(1,599)	(167)	1,208	7,827	7,959	2,442	2,456	1,766	1,295	-	-	-	-
District Health Unit	100014	Kidder County District Health Unit	114	(18)	(17)	(31)	(43)	(62)	-	1,239	63	6	511	296	897	320	314	189	74	-	-	-	-
District Health Unit	100015	Southwestern District Health Unit	(253)	(455)	(78)	197	(276)	(478)	-	3,035	(2,116)	(3,736)	4,081	5,711	4,654	1,178	1,178	1,102	1,102	-	-	-	-
District Health Unit	100017	City-County Health District	610	(410)	(553)	492	639	195	-	6,913	(490)	794	(2,558)	(3,744)	(1,631)	(3)	(57)	(793)	(778)	-	-	-	-
District Health Unit	100018	Sargent County District Health Unit	(65)	(327)	(46)	(54)	153	(97)	-	2,292	436	270	(1,646)	485	265	149	156	(41)	1	-	-	-	-
District Health Unit	100019	Trall District Health Unit	(41)	(60)	(45)	(68)	(126)	(125)	-	214	114	91	969	449	867	255	260	244	108	-	-	-	-
District Health Unit	100021	Cavalier County Health Dist	(26)	(40)	(29)	851	(72)	(96)	-	182	100	(868)	309	1,052	975	265	267	258	185	-	-	-	-
District Health Unit	100022	Wash County Health District	695	(387)	(79)	(131)	(1,203)	221	-	3,700	(536)	408	7,699	(3,303)	2,621	1,108	1,051	678	(216)	-	-	-	-
District Health Unit	100023	Custer Health Unit	(288)	(258)	(603)	13	603	407	-	(612)	(844)	(948)	(5,143)	(4,296)	(7,198)	(2,115)	(2,111)	(1,959)	(993)	-	-	-	-
Political Subdivision	100024	Southeast Water Users District	(4,231)	(140)	(33)	413	(217)	(309)	-	(29)	665	(3,365)	2,217	2,677	1,177	(169)	184	599	563	-	-	-	-
City	200002	City Of Moxlie	221	(154)	40	297	(53)	(67)	-	(78)	(572)	(2,620)	640	516	(635)	(284)	(303)	(147)	99	-	-	-	-
City	200003	City Of Drayton	69	(485)	297																		

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	2022	2017	2018	2019	2020	2021	2022	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	4.8884	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter		
City	200018	City Of Granville	382	356	(136)	141	-	837	-	338	2,528	(1,150)	(2,767)	1,509	1,028	257	223	204	344	-	-	-		
City	200019	City Of Linton	(54)	(197)	(231)	606	(116)	(146)	-	(2,285)	950	(3,538)	883	947	(736)	(457)	(455)	(30)	206	-	-	-		
City	200020	City Of Finley	(237)	(30)	(22)	(32)	31	(233)	-	(1,122)	129	136	(24)	1,699	861	144	163	284	270	-	-	-		
City	200021	City Of Wilton	101	(182)	102	(1,355)	177	(76)	-	22	29	(785)	(2,441)	734	(1,864)	(661)	(672)	(525)	(6)	-	-	-		
City	200022	City Of Ray	(46)	286	(40)	(35)	(118)	(150)	-	234	199	1,072	1,014	51	293	215	293	215	-	-	-	-		
City	200025	City Of Medora	278	(220)	302	84	(140)	197	-	(1,672)	883	(3,085)	512	(1,588)	(2,300)	(803)	(829)	(476)	(192)	-	-	-		
City	200026	City Of Velva	261	258	1,098	(83)	(124)	(159)	-	(6,665)	6,645	1,098	811	1,211	3,228	754	735	1,271	468	-	-	-		
City	200027	City Of Mandan	(1,124)	(779)	(1,176)	(736)	(2,388)	(2,679)	-	844	52,021	1,194	15,833	29,300	52,250	14,962	15,054	15,079	7,155	-	-	-		
City	200028	City Of Thompson	(156)	163	(198)	92	(119)	(161)	-	(88)	207	284	878	1,666	1,845	508	520	498	319	-	-	-		
City	200029	City Of Williston	9,291	(5,357)	(6,854)	(6,712)	(22,145)	(7,240)	-	100,719	92,752	80,987	90,303	4,334	145,042	51,635	50,862	36,594	5,951	-	-	-		
City	200030	City Of Bowman	19	(1,015)	(228)	1,938	(617)	(986)	-	1,961	2,558	(11,540)	6,738	(1,229)	(803)	(461)	(462)	36	84	-	-	-		
City	200031	City Of Toga	1,023	169	(1,573)	533	1,055	(55)	-	2,787	11,293	(3,081)	(7,529)	2,290	2,015	673	592	409	341	-	-	-		
City	200033	City Of Rhame	(132)	(20)	(12)	(26)	(19)	(47)	-	922	(800)	137	40	576	379	126	138	45	70	-	-	-		
City	200035	City Of Fargo	(11,467)	(16,406)	(10,379)	(40,334)	30,486	4,639	-	162,813	78,951	33,021	25,318	(35,445)	81,332	30,942	31,891	18,848	(349)	-	-	-		
City	200036	City Of Jamestown	(872)	1,342	752	611	706	(1,454)	-	(20,118)	2,411	(7,127)	2,099	19,590	8,452	833	905	3,161	3,553	-	-	-		
City	200037	City Of Beach	(33)	754	(800)	153	(175)	(221)	-	(5,561)	9,119	(263)	1,562	1,287	3,848	950	949	1,423	526	-	-	-		
City	200038	City Of Glenburn	(13)	(20)	(73)	36	(41)	(22)	-	45	48	51	240	(2,413)	(1,641)	(411)	(410)	(412)	(408)	-	-	-		
City	200040	City Of Kulm	607	(25)	(18)	(29)	(52)	(68)	-	57	(44)	253	303	556	750	264	215	167	104	-	-	-		
City	200041	City Of Harwood	(268)	(56)	(156)	256	(585)	948	-	(358)	146	396	995	(3,216)	(1,428)	(366)	(346)	(326)	(390)	-	-	-		
City	200043	City Of Dickinson	-	-	(34,389)	(2,953)	231	(3,177)	-	-	375,944	78,137	2,540	44,409	222,148	69,563	69,563	64,905	18,117	-	-	-		
City	200045	City Of Mapleton	(220)	560	(266)	98	288	148	-	(3,608)	2,715	642	(2,482)	(2,554)	(2,838)	(884)	(864)	(604)	(486)	-	-	-		
City	200046	City Of Wahpeton	1,801	(4,468)	3,897	(724)	(1,497)	(3,226)	-	15,771	(7,891)	5,801	11,523	(3,114)	6,007	2,871	2,720	1,125	(709)	-	-	-		
City	200047	City Of Bottineau	-	(839)	(58)	148	(475)	239	-	31,620	1,669	(468)	4,896	(3,359)	10,532	4,580	4,580	1,639	(267)	-	-	-		
City	200049	City Of Elgin	(11)	(22)	(22)	(58)	96	(16)	-	24	272	191	(2,495)	293	(1,105)	(338)	(341)	(146)	(80)	-	-	-		
City	200050	City Of Rugby	1,255	(625)	375	809	625	(139)	-	4,369	(2,980)	(3,927)	(6,159)	(2,530)	(6,778)	(1,820)	(1,925)	(2,156)	(877)	-	-	-		
City	200051	City Of New Salem	(181)	(42)	(100)	63	261	(17)	-	(16)	1,839	(2,913)	(908)	(1,390)	(2,140)	(705)	(694)	(501)	(240)	-	-	-		
City	200052	City Of Walhalla	(136)	(250)	991	655	(114)	(151)	-	2,562	(4,165)	(4,764)	807	1,580	(1,075)	(445)	(437)	(398)	205	-	-	-		
City	200053	City Of Gwinner	55	(36)	(76)	(57)	(105)	(136)	-	(612)	694	146	593	1,089	1,187	307	306	357	217	-	-	-		
City	200054	City Of Kenmare	(399)	84	817	(330)	485	761	-	(6,918)	483	4,623	(1,266)	(9,826)	(7,329)	(2,052)	(2,019)	(1,603)	(1,655)	-	-	-		
City	200055	City Of Watford City	(2,387)	2,764	1,061	18,278	566	1,224	-	837	12,676	(68,445)	86,408	(366)	38,116	9,782	9,979	12,869	5,486	-	-	-		
City	200057	City Of Cooperstown	(42)	(57)	(41)	218	360	238	-	85	(10)	(1,955)	(1,524)	(1,597)	(2,658)	(822)	(816)	(707)	(313)	-	-	-		
City	200058	City Of New England	(24)	(31)	(32)	(33)	(78)	(78)	-	(316)	(166)	177	520	444	433	105	105	139	84	-	-	-		
City	200059	City Of Carrington	1,173	136	1,623	166	(53)	(41)	-	642	(12,621)	3,152	7,845	1,189	2,878	1,035	936	594	313	-	-	-		
City	200060	City Of Mott	(222)	(33)	(31)	(61)	(86)	588	-	(458)	611	88	874	(2,751)	(1,157)	(305)	(287)	(233)	(332)	-	-	-		
City	200061	City Of Larimore	299	256	(522)	(75)	38	1,407	-	(303)	4,805	(404)	(1,186)	764	2,742	769	748	761	464	-	-	-		
City	200062	City Of Sherwood	22	(12)	(48)	25	173	-	-	290	218	(55)	(2,493)	-	(1,293)	(378)	(380)	(407)	(128)	-	-	-		
City	200063	City Of Lamoure	(47)	395	245	801	(66)	(36)	-	(2,870)	(2,115)	(3,431)	477	325	(2,375)	(932)	(931)	(529)	17	-	-	-		
City	200064	City Of Michigan	(12)	(8)	(1)	(150)	(32)	27	-	50	14	695	(380)	(548)	(396)	(81)	(81)	(119)	(115)	-	-	-		
City	200065	City Of Park River	(143)	(139)	(125)	(203)	115	(337)	-	23	(1,001)	878	(2,744)	3,069	287	(9)	(17)	313	(17)	-	-	-		
City	200067	City Of Hatton	258	(45)	(97)	44	417	69	-	1,105	73	48	(2,572)	491	(481)	(99)	(121)	(238)	(23)	-	-	-		
City	200069	City Of Northwood	76	440	707	26	(244)	(143)	-	(2,328)	(2,101)	1,856	2,024	(560)	233	83	79	141	(70)	-	-	-		
City	200070	City Of Powers Lake	(182)	(81)	133	286	(76)	436	-	(867)	(2,077)	(316)	639	(3,712)	(3,506)	(1,020)	(986)	(876)	(624)	-	-	-		
City	200072	City Of Towner	492	(281)	137	(34)	233	10	-	2,340	322	(187)	(1,541)	534	365	202	258	(33)	38	-	-	-		
City	200073	City Of Pembina	1	27	(19)	(28)	(56)	634	-	(750)	(153)	(105)	725	(4,650)	(3,411)	843	(842)	(763)	(693)	-	-	-		
City	200075	City Of Underwood	(23)	56	64	(122)	422	10	-	(366)	543	47	(2,368)	219	(900)	(294)	(293)	(262)	(51)	-	-	-		
City	200076	City Of New Leipzig	(8)	(10)	(65)	(22)	105	-	-	137	786	(219)	(2,351)	-	(1,149)	(351)	(351)	(342)	(105)	-	-	-		
City	200077	City Of Stanley	1,809	(601)	(267)	(26)	(236)	113	-	9,569	234	(3,079)	(479)	576	1,797	925	774	13	85	-	-	-		
City	200080	City Of Crosby	54	188	299	110	(112)	149	-	(1,246)	(2,364)	791	2,341	(2,001)	(904)	(223)	(225)	(181)	(275)	-	-	-		
City	200083	City Of Grafton	136	(361)	276	(9)	1,139	(347)	-	4,100	(2,420)	604	(138)	(1,132)	(22)	224	216	(186)	(276)	-	-	-		
City	200084	City Of Emmons	(16)	(245)	124	(161)	77	(12)	-	159	192	1,681	(1,125)	630	663	227	227	145	64	-	-	-		
City	200085	City Of Lincoln	(333)	548	(629)	(367)	160	470	-	(3,823)	10,255	2,037	(34)	(82)	4,370	1,238	1,265	1,494	373	-	-	-		
City	200086	City Of Minot	(18)	41	(24)	(30)	(118)	308	-	(1,133)	814	(20)	1,065	(3,316)	(1,821)	(488)	(490)	(374)	(469)	-	-	-		
City	200087	City Of Ashley	(62)	(48)	348	(34)	(77)	(109)	-	1,168	(1,892)	317	449	838	598	202	202	87	109	-	-	-		
City	200088	City Of Neche	11	(18)	(11)	(15)	(29)	302	-	66	28	(18)	166	(2,645)	(1,767)	(449)	(447)	(454)	(417)	-	-	-		
City	200089	City Of Surrey	159	287	1,248	(273)	862	38	-	(4,142)	(11,476)	7,587	(6,738)	4,174	(2,628)	(875)	(892)	(978)	117	-	-	-		
City	200090	City Of Hankinson	140	50	(49)	(74)	(488)	(1,058)	-	102	(279)	(263)	4,158	(2,643)	(892)	(129)	(141)	(141)	(481)	-	-	-		
City	200091	City Of New Rockford	(45)	(69)	(49)	(77)	3	(167)	-	370	211	-	-											

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	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
Recognition Period		7,388.1	7,297.3	7,221.3	5,650.1	5,299.2	4,888.4	7,388.1	7,297.3	7,221.3	5,650.1	5,299.2	4,888.4								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions					Changes in Proportionate Share					Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter	
City	200104	City of Hoboken	(580)	(18)	(7)	989	353	(333)	-	566	191	(1,271)	377	1,512	1,411	350	402	395	264	-	-
City	200110	City of Lakeland	(27)	(41)	136	368	(44)	(161)	-	157	(966)	(1,567)	423	763	(186)	(119)	(116)	(55)	104	-	-
City	200111	City of Maddock	(35)	(42)	269	(32)	(62)	(94)	-	24	(3,042)	187	226	730	(568)	(203)	(198)	(207)	40	-	-
City	200114	City of Regent	104	145	96	214	139	74	-	(1,300)	(387)	415	421	627	726	176	168	234	148	-	-
City	200115	City of Lakota	142	(609)	960	13	400	(104)	-	1,724	(4,132)	174	(2,827)	556	(2,101)	(600)	(610)	(739)	(152)	-	-
City	200117	City of Alexander	652	(224)	347	163	(23)	(134)	-	5,323	(1,775)	17	1,295	1,733	3,240	1,188	1,136	595	321	-	-
City	200118	City of Berthold	(21)	(41)	(23)	145	20	(50)	-	394	221	(2,185)	704	(12)	(238)	(154)	(151)	(58)	125	-	-
City	200119	City of Carson	(19)	(98)	52	46	(52)	(64)	-	126	84	46	430	384	602	174	175	167	86	-	-
City	200120	City of Dodge	27	(12)	(11)	(18)	(29)	(39)	-	404	93	38	210	225	432	144	141	97	50	-	-
City	200123	City of Grenora	-	-	(597)	270	(169)	(79)	-	-	9,159	(2,556)	400	385	3,133	888	888	1,032	325	-	-
City	200124	City of Kindred	-	-	-	(511)	(23)	(65)	-	-	-	5,861	280	730	3,199	1,131	1,131	799	138	-	-
City	200125	City of Richardson	-	-	-	(626)	(18)	585	-	-	-	6,125	93	(3,144)	591	464	464	125	(462)	-	-
City	200126	City of Garrison	-	-	-	(502)	(44)	(841)	-	-	-	3,927	545	3,500	4,431	1,347	1,347	1,136	601	-	-
County	300001	Adams County	195	(1,089)	808	1,646	1,044	(546)	-	6,497	(15,825)	(22,440)	(1,487)	6,370	(11,942)	(4,295)	(4,308)	(3,555)	216	-	-
County	300002	Barnes County	384	(1,054)	436	5,837	(3,683)	427	-	5,865	(8,868)	(52,504)	(110)	27,163	(4,477)	(3,788)	(3,820)	(1,414)	4,545	-	-
County	300003	Benson County	(1,027)	(2,104)	2,280	2,950	(211)	134	-	(3,643)	(5,157)	(36,567)	1,998	6,460	(12,694)	(5,589)	(5,504)	(2,810)	1,209	-	-
County	300004	Billings County	(968)	(689)	1,563	(16,188)	1,750	(2,238)	-	11,927	(6,024)	182,428	(20,025)	8,444	72,900	28,034	28,114	16,791	(39)	-	-
County	300005	Bottineau County	22	(352)	557	(1,845)	264	1,207	-	179	(7,050)	14,005	(8,478)	(14,953)	(13,290)	(3,130)	(3,132)	(3,866)	(3,162)	-	-
County	300006	Bowman County	(128)	(283)	25	2,888	59	745	-	(5,349)	2,020	(33,851)	(183)	(4,319)	(18,329)	(6,740)	(6,732)	(4,262)	(595)	-	-
County	300007	Burke County	(17)	854	(580)	1,067	(1,149)	(498)	-	(9,935)	11,571	(9,098)	5,666	1,445	1,835	(99)	(100)	1,269	765	-	-
County	300008	Burleigh County	9,616	(16,042)	(647)	12,277	630	12,201	-	47,055	20,937	(93,383)	(15,208)	6,272	(11,806)	(4,965)	(5,765)	(4,230)	3,154	-	-
County	300009	Cass County	(5,828)	(10,151)	(3,680)	8,822	4,828	(4,036)	-	41,583	24,723	(103,673)	(30,865)	7,971	(39,381)	(14,463)	(13,979)	(10,827)	(112)	-	-
County	300010	Cavalier County	(307)	367	(193)	(7,493)	(473)	1,326	-	(2,032)	2,146	76,444	4,410	(3,181)	33,607	12,568	12,597	8,496	(54)	-	-
County	300011	Dickey County	943	22	894	4,452	502	(39)	-	5,317	(4,212)	(39,041)	5,812	7,208	(6,219)	(3,062)	(3,143)	(1,564)	1,550	-	-
County	300012	Divide County	1,279	1,727	(659)	2,149	1,757	(1,062)	-	(16,188)	(516)	(16,576)	(19,015)	5,629	(18,715)	(6,847)	(6,952)	(4,740)	(178)	-	-
County	300013	Dunn County	(473)	(10,901)	8,487	2,038	(2,532)	(511)	-	15,179	11,157	(15,653)	30,759	(2,319)	18,961	5,580	5,620	6,079	1,682	-	-
County	300014	Edmon County	22	155	513	861	202	(560)	-	1,919	(8,978)	(6,025)	(577)	4,058	(2,992)	(1,154)	(1,035)	(353)	-	-	-
County	300015	Emmons County	(881)	(346)	(821)	(4,805)	197	(1,051)	-	(2,214)	5,480	42,334	(2,969)	9,700	23,864	8,063	8,134	6,107	1,560	-	-
County	300016	Foster County	1,656	(1,574)	1,573	472	(503)	1,314	-	2,182	(16,098)	(3,654)	2,533	(1,019)	(5,970)	(1,824)	(1,960)	(1,908)	(278)	-	-
County	300017	Golden Valley County	-	-	-	(2,928)	(289)	(153)	-	-	-	50,229	4,000	(1,493)	23,187	8,735	8,735	5,804	(87)	-	-
County	300018	Grand Forks County	13,018	(1,302)	(15,317)	6,878	12,863	5,647	-	(16,799)	(10,930)	(67,074)	(12,402)	(52,360)	(80,061)	(24,477)	(25,555)	(20,764)	(9,265)	-	-
County	300019	Graft County	(183)	(83)	(677)	3,181	(1,555)	1,216	-	(8,515)	544	(9,203)	5,535	(455)	(2,543)	(1,380)	(1,363)	(155)	355	-	-
County	300020	Griswold County	177	537	618	361	301	769	-	(6,645)	(4,427)	(5,017)	1,017	(1,536)	(5,576)	(2,077)	(2,092)	(1,221)	(186)	-	-
County	300021	Hettinger County	(20)	988	(116)	1,706	(124)	(733)	-	(7,040)	9,767	(17,581)	1,813	6,364	483	(834)	(832)	733	1,416	-	-
County	300023	Lamoure County	(400)	(901)	1,837	2,063	577	(50)	-	5,376	(11,044)	(13,389)	(4,500)	2,718	(8,405)	(2,915)	(2,883)	(2,586)	(21)	-	-
County	300024	Logan County	(299)	93	(123)	1,453	511	(96)	-	(1,885)	1,566	(12,806)	(3,005)	(2,176)	(8,663)	(3,031)	(3,010)	(2,114)	(508)	-	-
County	300025	Mchenry County	1,683	341	616	2,293	530	2,108	-	5,874	(4,307)	(19,923)	(2,955)	(11,550)	(16,666)	(4,941)	(5,082)	(4,680)	(1,963)	-	-
County	300026	McIntosh County	(280)	(577)	392	1,256	161	857	-	(2,310)	(4,555)	(9,108)	(3,473)	(6,198)	(12,810)	(4,118)	(4,094)	(3,311)	(1,287)	-	-
County	300027	McKenzie County	(22,384)	3,962	8,971	4,662	5,032	16,722	-	(72,187)	(8,760)	5,813	(43,029)	47,997	7,147	(4,427)	(2,571)	4,521	9,624	-	-
County	300028	McLean County	(657)	(813)	671	1,899	(295)	(1,525)	-	564	(12,665)	(13,922)	7,329	11,891	1,434	(464)	(409)	393	1,914	-	-
County	300029	Mercer County	2,751	(1,193)	878	(953)	(1,433)	(1,703)	-	13,905	(19,985)	448	2,594	7,604	1,177	805	580	576	554	-	-
County	300030	Morton County	(4,008)	(1,756)	8,215	1,605	(964)	(1,230)	-	(21,577)	(13,392)	(19,617)	21,744	9,565	637	(2,073)	(1,705)	1,883	2,532	-	-
County	300031	Mountain County	(3,340)	(2,045)	728	(4,107)	885	60	-	1,406	(8,935)	52,530	(14,901)	(13,103)	(8,787)	1,581	1,857	(899)	(3,417)	-	-
County	300032	Nelson County	(538)	(1,123)	(235)	99	157	(527)	-	2,472	1,395	(1,174)	(7,827)	(955)	(5,817)	(1,824)	(1,778)	(1,693)	(542)	-	-
County	300033	Oliver County	234	(178)	(629)	123	192	(625)	-	3,702	1,385	(2,096)	(1,500)	4,994	3,222	918	896	667	741	-	-
County	300034	Pembina County	720	(905)	608	5,197	1,166	1,448	-	2,763	(8,113)	(42,101)	(3,878)	292	(20,240)	(7,375)	(7,431)	(5,366)	(68)	-	-
County	300035	Pierce County	641	(664)	1,631	(1,274)	2,770	(632)	-	(536)	(14,238)	(9,112)	(6,135)	6,171	(8,445)	(3,163)	(3,218)	(2,496)	432	-	-
County	300036	Ramsey County	(3,095)	(2,470)	(526)	(9,218)	5,537	(3,258)	-	3,858	(4,419)	74,966	(20,154)	13,037	27,167	9,965	10,222	6,178	802	-	-
County	300037	Ransom County	143	(847)	491	836	(906)	(116)	-	4,340	(1,481)	(8,207)	10,698	4,258	6,685	1,778	1,769	1,863	1,275	-	-
County	300038	Renville County	(509)	(423)	(391)	1,754	157	721	-	(2,420)	1,525	(14,325)	2,692	1,914	(2,421)	(1,422)	(1,379)	(297)	677	-	-
County	300039	Richland County	(1,902)	1,673	(873)	(3,319)	504	(6,144)	-	16,108	(8,904)	28,327	117	(4,912)	6,366	3,898	4,052	604	(2,188)	-	-
County	300040	Rolette County	(235)	(1,225)	(1,023)	7,103	1,037	726	-	171	1,455	(74,608)	(2,463)	(2,518)	(34,159)	(12,700)	(12,679)	(8,387)	(393)	-	-
County	300041	Sargent County	-	-	(5,682)	991	(285)	(114)	-	-	51,960	(7,174)	4,599	(1,444)	19,188	5,810	5,810	6,191	1,377	-	-
County	300042	Sheridan County	28	(159)	(137)	(597)	199	565	-	2,431	3,326	(286)	(3,010)	(2,679)	(1,706)	(361)	(365)	(528)	(452)	-	-
County	300044	Slope County	(183)	316	823	(4,769)	101	(444													

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	2022	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	4.8884	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884										
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter	
School District	400004	Lidgerwood Public School	96	(395)	(139)	32	(164)	(145)	-	1,986	3,228	(2,180)	(1,205)	(677)	(699)	(172)	(180)	(206)	(141)	-	-		
School District	400006	Halliday Public School	253	(263)	(789)	305	(42)	(86)	-	4,119	4,412	(6,011)	1,372	(1,481)	(214)	(61)	(35)	(64)	(99)	-	-		
School District	400007	Oliver-Mercer Special Education Unit	468	(214)	(327)	(388)	745	561	-	3,695	(1,589)	2,959	(6,015)	(4,305)	(4,724)	(1,030)	(1,066)	(1,587)	(1,041)	-	-		
School District	400008	Underwood School District #8	(317)	237	48	347	(51)	106	-	4,349	(731)	2,338	(916)	(772)	1,211	647	674	87	(197)	-	-		
School District	400010	New Town Public School District	(2,050)	(1,883)	738	(707)	4,986	(3)	-	21,750	(16,464)	(15,469)	(12,109)	5,164	(8,281)	(2,840)	(2,841)	(2,675)	(3,479)	-	-		
School District	400011	Bottineau Public School	(2,565)	(524)	(657)	28	(824)	1,038	-	(5,299)	(618)	(2,200)	2,819	164	(17,04)	(1,084)	(873)	(44)	297	-	-		
School District	400012	Peace Garden Special Services	(119)	(451)	(62)	(105)	(263)	(65)	-	(1,137)	(1,447)	523	2,162	3,565	2,969	705	714	851	699	-	-		
School District	400014	Beulah Public School #27	(124)	285	424	(201)	(351)	326	-	2,505	(3,924)	3,722	(4,699)	(5,376)	(6,211)	(1,483)	(1,471)	(1,949)	(1,308)	-	-		
School District	400016	St John School District #3	(327)	766	256	(462)	760	154	-	(2,971)	2,384	(2,195)	2,448	6,319	6,319	1,480	1,480	1,898	1,436	-	-		
School District	400017	Elkdale Public School District #40	(239)	(60)	(159)	(95)	896	(194)	-	128	(1,640)	723	(7,830)	153	(5,043)	(1,501)	(1,530)	(493)	(1,530)	-	-		
School District	400018	Rural Cass Special Education Unit	(366)	(729)	(611)	(685)	(857)	(936)	-	370	(344)	498	247	2,001	(228)	(161)	(127)	(67)	127	-	-		
School District	400019	Fargo Public Schools	(1,034)	(2,122)	4,412	3,854	3,114	8,740	-	58,784	54,389	(8,434)	(115,840)	(76,681)	(82,500)	(20,213)	(20,127)	(25,245)	(16,915)	-	-		
School District	400020	Surrey Schools	(775)	(781)	388	503	660	(437)	-	(1,287)	(1,048)	(4,452)	(4,160)	(182)	(5,618)	(1,965)	(1,900)	(1,419)	(334)	-	-		
School District	400021	Jamestown Public School District #1	1,778	(1,555)	(26)	2,986	651	693	-	9,151	(9,172)	7,449	(26,141)	(14,170)	(23,075)	(5,712)	(5,862)	(7,332)	(4,169)	-	-		
School District	400023	Warwick Public School	307	412	(764)	(717)	(201)	(243)	-	2,969	15,824	6,727	(13,571)	(726)	1,314	857	828	118	(489)	-	-		
School District	400024	Souris Valley Special Services	2,092	387	(232)	(333)	(302)	(406)	-	(4,989)	4,280	3,605	1,898	4,230	6,322	1,875	1,703	1,836	908	-	-		
School District	400025	Rugby Public School District #5	(320)	360	1,326	(510)	(270)	(518)	-	(2,758)	(2,310)	10,359	(1,142)	(2,068)	428	440	464	108	(584)	-	-		
School District	400026	Billings County School District	34	944	305	47	(36)	164	-	(4,950)	575	(182)	(1,730)	(3,876)	(4,981)	(1,539)	(1,543)	(1,148)	(751)	-	-		
School District	400027	Belcourt School District #7	(7,361)	(1,513)	(9,952)	7,483	1,593	(3,369)	-	(6,303)	(1,737)	8,657	6,569	17,988	15,220	3,702	4,309	4,448	2,761	-	-		
School District	400028	West Fargo Public School #6	229	(4,234)	4,146	3,048	8,369	5,838	-	43,291	83,213	(9,225)	(139,856)	(48,977)	(67,232)	(17,093)	(17,112)	(20,496)	(12,311)	-	-		
School District	400029	Minto Public School District #1	(13,181)	(2,059)	10,241	(5,861)	1,008	18,861	-	14,782	27,718	(11,990)	(53,049)	(69,336)	(62,466)	(16,430)	(16,997)	(10,951)	-	-	-		
School District	400030	Belfield Public School #13	(144)	(330)	347	359	(36)	(277)	-	1,988	(6,235)	3,905	(3,412)	2,985	(128)	51	59	(354)	116	-	-		
School District	400031	Minto Public School District #20	85	48	(252)	284	(89)	(151)	-	(1,040)	(271)	(2,879)	1,466	(1,384)	(709)	(216)	(720)	(466)	(221)	-	-		
School District	400033	Harvey Public School Dist #38	(198)	(273)	(88)	(307)	(412)	(321)	-	(3,510)	792	2,420	(1,533)	971	(616)	(308)	(290)	(51)	33	-	-		
School District	400034	Oakes Public Schools	(264)	205	(905)	732	(237)	1,114	-	(6,919)	2,801	(5,801)	922	(5,353)	(6,641)	(2,328)	(2,304)	(1,333)	(676)	-	-		
School District	400035	Lamorne Public School District #44	(49)	583	404	133	100	(174)	-	(5,156)	(1,836)	1,781	(549)	523	(1,189)	(507)	(500)	(1,177)	(5)	-	-		
School District	400036	Hazen Public School District #3	918	(776)	1,868	(250)	234	966	-	5,724	(8,870)	2,619	589	(1,122)	111	374	300	(371)	(192)	-	-		
School District	400038	Park River Area School District	(19)	148	(131)	(336)	(166)	22	-	(473)	1,784	1,049	(1,575)	(109)	(181)	(37)	(45)	(61)	-	-	-		
School District	400039	Hillsboro Public School	328	114	(200)	(4)	687	15	-	(756)	1,315	(3,115)	(7,655)	270	(5,213)	(1,699)	(1,723)	(1,488)	(303)	-	-		
School District	400040	Lisbon Public School	56	(840)	(45)	(500)	(279)	(577)	-	2,670	3,903	5,829	(1,762)	(375)	2,777	1,156	1,148	641	(168)	-	-		
School District	400042	Northern Cass School District # 97	1,059	134	94	84	929	-	-	7,032	(2,646)	9,074	(4,494)	(8,044)	(2,684)	138	53	(1,263)	(1,612)	-	-		
School District	400043	Mandaree Public School #36	617	1,573	551	52	437	1,295	-	37,491	(1,491)	3,878	(8,147)	(15,179)	(2,011)	1,708	1,653	(2,382)	(2,990)	-	-		
School District	400044	Thompson Public School	(55)	577	518	(20)	(299)	309	-	(5,254)	557	4,256	2,388	(5,268)	(1,664)	(369)	(368)	(175)	(752)	-	-		
School District	400045	Northern Plains Special Ed Unit	(781)	(909)	(804)	(901)	(878)	(1,040)	-	24	18	594	226	1,244	(1,164)	(471)	(404)	(265)	(24)	-	-		
School District	400046	Bowman County School District #1	(368)	(380)	(334)	1,098	(215)	(1,038)	-	2,738	675	(4,773)	(3,496)	5,149	62	(189)	(157)	(140)	548	-	-		
School District	400047	Apple Creek Elementary School	331	(12)	(8)	(13)	(42)	(12)	-	11	(4)	(43)	437	(149)	147	75	46	35	(9)	-	-		
School District	400048	Burke Central School	(124)	(224)	(112)	(296)	(146)	159	-	(2,882)	1,146	1,627	(549)	(1,259)	(1,221)	(420)	(408)	(186)	(207)	-	-		
School District	400049	Washburn Public School	(375)	(335)	(122)	386	(418)	882	-	974	(1,290)	(3,608)	1,312	(3,375)	(3,437)	(1,070)	(1,037)	(886)	(444)	-	-		
School District	400050	Enderlin Area School District #24	(179)	109	178	(119)	858	503	-	(2,498)	3,062	(4,128)	(2,537)	1,543	(754)	(552)	(539)	(36)	373	-	-		
School District	400051	Midkota School	(55)	(203)	(713)	488	220	136	-	2,345	5,059	280	(1,211)	(5,208)	(1,694)	(200)	(199)	(451)	(844)	-	-		
School District	400052	Velva Public School	(71)	(17)	57	411	(255)	123	-	1,772	(2,224)	(258)	1,180	(422)	(14)	71	80	(93)	(72)	-	-		
School District	400053	Sheyenne Valley Special Education Unit	190	79	239	567	(237)	(214)	-	(1,329)	(64)	10,620	(2,053)	1,068	4,218	1,602	1,584	1,001	31	-	-		
School District	400054	Center Stanton Public School	(248)	(136)	(155)	(206)	333	(113)	-	1,126	(727)	394	(6,504)	(335)	(4,236)	(1,244)	(1,220)	(1,318)	(454)	-	-		
School District	400055	Burleigh County Special Education Unit	(12)	(20)	(15)	(21)	(41)	(51)	-	508	81	(48)	472	237	567	183	183	138	63	-	-		
School District	400056	New Rockford Sheyenne Public School	(137)	(147)	(1427)	(969)	725	55	-	2,050	6,005	(405)	(6,040)	(5,264)	(5,433)	(1,402)	(1,411)	(1,515)	(1,105)	-	-		
School District	400057	James River Multidistrict Special Education Unit	378	(149)	32	(522)	7	(61)	-	(136)	(7,409)	10,117	374	(132)	1,198	700	670	83	(255)	-	-		
School District	400058	Newburg United Public School	69	(35)	(260)	197	(136)	301	-	(939)	1,550	317	(1,900)	(1,903)	(2,021)	(566)	(569)	(517)	(369)	-	-		
School District	400059	Napoleon Public School District #2	380	64	(50)	632	(26)	(200)	-	(3,531)	(2,347)	6,935	(3,682)	373	(707)	(82)	(110)	(267)	(248)	-	-		
School District	400060	Yellowstone School District # 14	165	(884)	653	101	104	(217)	-	2,925	(3,910)	3,425	1,131	3,239	4,113	1,353	1,342	898	520	-	-		
School District	400061	Cavalier Public Schools	297	454	(3)	697	16	835	-	(3,684)	7,042	(3,803)	618	(3,840)	(1,271)	(673)	(696)	(5)	(297)	-	-		
School District	400062	Richland School District # 44	(76)	35	(403)	38	(6)	128	-	1,431	19	(818)	2,134	(4,529)	(2,770)	(498)	(494)	(582)	(696)	-	-		
School District	400063	Fort Totten School District # 30	(595)	137	299	26	(101)	15	-	(766)	(6,364)	2,343	1,120	(6,595)	(6,500)	(1,742)	(1,689)	(1,747)	(1,322)	-	-		
School District	400064	Bismarck Public Schools	785	1,781	24,835	(18,336)	(2,516)	19,034	-	27,028	37,696	56,296	(92,028)	29,522	34,680	11,523	11,460	6,294	5,403	-	-		
School District	400065	Solen Public School Dist #3	929	645	234	(153)	32	(299)	-	(634)	4,440	3,178	854	(12,230)	(5,746)	(1,090)	(1,169)	(1,408)	(2,079)	-	-		
School District	400068	Lakota Public School District # 66	160	67	307	343	(73)	(73)	-	(1,714)	(2,629)	(1,481)	(58)	(4,552)	(1,698)	(1,714)	(1,491)	(915)	-	-	-		
School District	400069	Stanley Community Public School District # 2	3,241	(776)	3,433	515	1,416	2,353	-	(405)	(4,161)	13,983	(19,038)	(1,697)	(3,738)	(449)	(720)	(1,671)	(898)	-	-		
School District	400070	Mandan																					

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	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Outflows/Inflows From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
			7,388.1	7,297.3	7,211.3	5,650.1	5,299.2	4,888.4	7,388.1	7,297.3	7,211.3	5,650.1	5,299.2	4,888.4								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter
School District	420081	Kindred Public School District #2	533	774	428	(423)	874	1,018	-	3,619	1,822	3,583	32	(6,455)	208	604	561	(85)	(872)	-	-	
School District	420082	Grafton Public School District #3	(1,212)	1,218	1,312	1,009	1,151	(486)	-	(16,115)	(5,191)	(2,264)	(10,774)	1,391	(12,511)	(4,595)	(4,495)	(2,923)	(498)	-	-	
School District	420083	Wilton Public School District	(56)	97	(362)	(218)	(456)	(88)	-	3,176	4,201	1,240	403	938	3,853	1,318	1,326	943	266	-	-	
School District	420084	Sheyenne Valley Career And Tech Center	(23)	(166)	(88)	(52)	(96)	(116)	-	934	695	835	704	265	1,372	470	471	350	81	-	-	
School District	420085	White Shield School Dist #85	(669)	1,026	(1,659)	286	(510)	(16)	-	(7,700)	4,287	(2,254)	859	(12,431)	(11,658)	(3,470)	(3,411)	(2,613)	(2,164)	-	-	
School District	420086	Tju School District #60	(31)	(1,042)	2,092	631	(774)	324	-	(3,625)	(143)	(5,507)	5,242	(16,082)	(22,646)	(3,618)	(3,859)	(2,550)	(2,550)	-	-	
School District	420087	Turtle Lake Mercer School District #72	358	230	727	(328)	(381)	-	-	4,295	(5,064)	1,379	1,887	(1,793)	(433)	170	144	(378)	(369)	-	-	
School District	420088	Lamoure School District #8	723	72	540	(301)	683	322	-	3,503	(2,877)	5,547	(3,639)	(182)	952	663	602	(102)	(211)	-	-	
School District	420089	Divide County School Dist #1	(184)	(560)	(324)	(51)	(314)	236	-	4,939	2,338	(1,818)	(4,362)	2,948	976	288	304	9	375	-	-	
School District	420090	Mott/Regent School Dist #1	74	(909)	(1,830)	(396)	(1,034)	(801)	-	362	5,193	(9,323)	4,404	1,402	(518)	(522)	(528)	122	410	-	-	
School District	420091	United Public School District # 7	(109)	523	1,721	318	121	(532)	-	(8,752)	(1,593)	2,586	(1,742)	(5,063)	(6,338)	(2,059)	(2,048)	(1,429)	(1,429)	-	-	
School District	420092	Kulm Public School District #7	(86)	(145)	342	348	(8)	(181)	-	531	(3,827)	(1,825)	(1,888)	561	(3,018)	(983)	(973)	(920)	(142)	-	-	
School District	420093	Midway Public School District #128	1,084	(93)	(387)	(183)	688	2,381	-	(2,231)	3,308	1,198	(6,852)	(10,342)	(8,922)	(2,379)	(2,471)	(2,371)	(1,701)	-	-	
School District	420094	Dunseith School District #1	(749)	(268)	(1,187)	38	661	1,294	-	3,597	2,534	(14,170)	4,914	(4,865)	(4,493)	(1,638)	(1,579)	(982)	(294)	-	-	
School District	420095	Carrington School District #49	(14)	(417)	(173)	98	238	(265)	-	4,532	1,610	(3,176)	(3,084)	424	(1,155)	(288)	(286)	(491)	(90)	-	-	
School District	420096	Glen Ullin Public School District #48	(96)	134	(343)	446	1,103	797	-	(473)	1,089	(1,904)	(3,968)	(4,574)	(5,251)	(1,520)	(1,516)	(1,395)	(820)	-	-	
School District	420099	Manvel Public School	(159)	(33)	(18)	(207)	79	(222)	-	2,112	4,389	3,536	(3,325)	(3,003)	1,702	737	754	353	(142)	-	-	
School District	420100	Maple Valley School District	345	(118)	434	703	360	726	-	(558)	(32)	(2,791)	(827)	(3,558)	(3,492)	(1,027)	(1,058)	(874)	(533)	-	-	
School District	420101	North Border School District # 100	(345)	(390)	465	(246)	(119)	(232)	-	1,862	(2,788)	2,511	(6,256)	(994)	(4,518)	(1,220)	(1,189)	(1,458)	(651)	-	-	
School District	420102	Mckenzie City Public School #1	2,007	(2,756)	(871)	1,355	2,586	(1,610)	-	30,991	5,198	(8,766)	(36,073)	(5,000)	(18,386)	(4,243)	(4,412)	(6,771)	(2,960)	-	-	
School District	420103	Devils Lake Public School	(203)	1,621	1,217	2,172	396	894	-	(14,916)	(657)	(7,464)	2,118	(1,655)	(2,622)	(1,642)	(1,655)	(1,423)	692	-	-	
School District	420104	Mt Pleasant School Dist #4	(170)	(118)	495	(275)	(324)	186	-	460	577	4,771	2,473	(1,893)	2,642	1,025	1,039	734	(156)	-	-	
School District	420105	Central Cass Public School District #7	(237)	(15)	(252)	(250)	(328)	296	-	4,328	1,629	6,463	6,306	2,896	11,100	3,631	3,650	2,861	958	-	-	
School District	420106	Minlor Public School District #2	(308)	8	(138)	352	434	49	-	(391)	1,033	(1,833)	(2,409)	1,234	(683)	(343)	(315)	(177)	152	-	-	
School District	420107	Mapleton Public School	188	521	(67)	(44)	75	(121)	-	(1,580)	168	251	(1,603)	1,932	334	13	1	74	246	-	-	
School District	420108	Union Public School District #86	283	445	359	(58)	(301)	808	-	(1,165)	(2,377)	(1,948)	2,851	(4,940)	(4,807)	(1,341)	(1,362)	(1,183)	(921)	-	-	
School District	420109	Toga Public School District #15	712	(505)	687	(153)	(620)	(362)	-	(109)	(3,468)	12,583	5,794	(1,072)	6,502	2,473	2,417	1,671	(59)	-	-	
School District	420114	Zeeland Public Schools	(17)	(26)	(41)	(35)	(69)	(66)	-	109	1,277	(44)	861	(637)	473	171	170	173	(41)	-	-	
School District	420117	Garrison Public School District #51	347	133	660	81	(43)	67	-	2,354	(1,287)	(1,128)	(676)	(4,140)	(3,611)	(853)	(882)	(1,078)	(798)	-	-	
School District	420118	Kenmare Public School District #28	(361)	214	339	581	202	(222)	-	(4,708)	(1,102)	(4,465)	(4,500)	3,245	(3,914)	(1,651)	(1,620)	(930)	287	-	-	
School District	420119	Lewis & Clark Public Schools	1,416	27	(706)	(289)	(729)	(560)	-	5,231	10,858	(653)	5,799	(840)	8,046	2,823	2,703	2,181	339	-	-	
School District	420120	Sw Special Education Unit	(2)	(2)	(19)	(62)	(40)	(75)	-	(1,933)	70	213	365	505	23	(61)	(84)	73	95	-	-	
School District	420121	North Valley Career & Technology Center	(90)	(51)	(57)	109	(131)	(159)	-	95	668	(4,104)	1,816	979	94	(142)	(136)	113	259	-	-	
School District	420122	Dakota Prairie Public School	346	971	(302)	(385)	51	131	-	(1,806)	7,245	1,665	(6,206)	118	(138)	11	(19)	(41)	(89)	-	-	
School District	420123	Beach Public School District #3	707	963	542	91	27	(1,313)	-	(7,041)	2,794	(1,992)	(499)	5,013	1,462	57	(4)	662	747	-	-	
School District	420124	Rosette Public School	(541)	272	246	(111)	(12)	596	-	2,480	(10,899)	(2,215)	(15,442)	(2,796)	(3,468)	(985)	(942)	(1,028)	(513)	-	-	
School District	420125	Drake Public School District	80	(409)	(215)	(162)	(158)	(112)	-	4,411	7	(2,960)	(502)	(2,903)	(3,087)	(765)	(773)	(962)	(587)	-	-	
School District	420137	New Salem Almont School District #49	(345)	42	292	(58)	864	(312)	-	1,037	2,640	20	(4,488)	1,527	277	65	96	11	105	-	-	
School District	420138	Max Public School	(78)	129	225	(156)	173	(253)	-	(2,531)	(78)	1,124	(1,811)	627	(970)	(381)	(371)	(198)	(20)	-	-	
School District	420139	East Central Special Education Unit	(653)	(96)	(565)	360	(105)	184	-	1,021	1,552	(5,376)	(4,344)	(2,596)	(6,436)	(2,045)	(1,994)	(1,736)	(661)	-	-	
School District	420140	North Sargent School District #3	37	(413)	81	(94)	202	(299)	-	157	(2,070)	361	415	1,868	796	179	176	183	258	-	-	
School District	420141	Walhøten Public School District #7	532	(373)	1,352	1,012	719	750	-	(6,731)	(5,912)	6,114	(10,039)	(12,094)	(15,401)	(14,900)	(4,234)	(4,214)	(2,763)	-	-	
School District	420142	Medina Public School District #3	(114)	(128)	(86)	(4)	(173)	20	-	2,399	70	708	754	(1,064)	544	315	321	67	(159)	-	-	
School District	420143	Pingree-Buchanan School District	(108)	758	(527)	16	(154)	(186)	-	(9,488)	5,346	(3,702)	3,591	1,135	547	(353)	(341)	726	515	-	-	
School District	420144	West River Student Services	240	(37)	(301)	-	(104)	144	-	(1,332)	3,478	(1,221)	1,473	(1,655)	114	17	1	195	(99)	-	-	
School District	420145	Leeds Public School District 6	128	27	(169)	36	(258)	(13)	-	2,119	1,793	3,873	(5,520)	306	(106)	198	190	(268)	(226)	-	-	
School District	420147	Sawyer Public School	200	142	293	(81)	(111)	(163)	-	(1,045)	1,369	831	718	2,706	202	522	506	536	462	-	-	
School District	420148	Wilmar Multidistrict Special Education Unit	(363)	147	450	(1,298)	(695)	1,320	-	3,133	(10,027)	19,262	3,149	(13,478)	(3,023)	229	258	(1,144)	(2,366)	-	-	
School District	420149	Great Northwest Education Cooperative	44	(17)	27	(53)	(100)	(10)	-	(2,238)	(940)	517	563	3,301	2,014	413	409	596	596	-	-	
School District	420150	Anamoose Public School District #14	(135)	(49)	(155)	421	6	(199)	-	1,303	(25)	(886)	1,905	1,715	2,463	718	727	641	377	-	-	
School District	420151	South Prairie School District #70	(363)	886	(270)	618	(246)	(513)	-	(593)	3,163	(2,990)	1,731	2,191	2,461	595	624	765	477	-	-	
School District	420152	South East Education Cooperative	686	594	(1,323)	850	(214)	415	-	1,407	12,508	4,225	7,189	567	13,255	4,332	4,274	3,735	914	-	-	
School District	420153	South Heart Public School District #9	(196)	(83)	(429)	248	(309)	51	-	1,526	6,831	2,647	3,114	(2,277)	4,608	1,644	1,664	1,353	(53)	-	-	
School District	420154	Sargent Central Public School District #6	-	-	(800)	17	(148)	(187)	-	-	18,850	(4,344)	1,459	1,086	7,553	2,165	2,165	2,434	789	-	-	
School District	420155	Fairmount Public School	-	-	(332)	(72)	(26)	(73)	-	-	7,015	(718)	653	(229)	2,764	841	841	891	191	-	-	
School District	420156	South Central Prairie Special Education Unit	-	-	-	-	(140)	(81)	-	-	-	7,838	767	676	4,488	1,606	1,606	1,132	144	-	-	
School District	420157	Pembina Special Education Cooperative	-	-	-	-	(23)	(52)	-	-	-	4,503	905	97	2,660	961	961	683	55	-	-	
School District	420158	Central Regional Education Association	-	-	-	-	394	96														

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)

			2017	2018	2019	2020	2021	2022	2017	2018	2019	2020	2021	2022	Schedule of Deferred Outflows/(Inflows) From Changes in Proportion and Differences between Employer Contributions and Share of Contributions							
During Year Ending Recognition Period			7.3881	7.2973	7.2213	5.6501	5.2992	4.8884	7.3881	7.2973	7.2213	5.6501	5.2992	4.8884								
Employer Type	Employer ID	Employer	Differences between Employer Contributions and Share of Contributions						Changes in Proportionate Share						Total Deferred	2023	2024	2025	2026	2027	2028	2029 and Thereafter
Political Subdivision	500006	James River Soil Conservation District	(15)	(19)	(14)	31	(93)	362	-	29	106	159	81	(1,930)	(1,130)	(278)	(277)	(288)	(287)	-	-	
Political Subdivision	500007	Burleigh County Soil Conservation District	(140)	(454)	(49)	516	(106)	(64)	-	3,329	(75)	(3,160)	617	(2,003)	(1,742)	(437)	(425)	(531)	(349)	-	-	
Political Subdivision	500008	Trail County Water Resource District	244	(19)	(13)	(22)	19	98	-	163	(75)	(15)	273	(1,606)	(984)	(219)	(239)	(263)	(263)	-	-	
Political Subdivision	500009	Grafton Park District	(36)	682	(118)	(71)	59	(199)	-	(4,795)	5,423	259	(1,212)	3,200	2,827	596	600	990	641	-	-	
Political Subdivision	500010	Cass County Soil Conservation District	(47)	(67)	27	(77)	(137)	(177)	-	(387)	(1,463)	1,296	673	1,294	1,259	356	357	337	215	-	-	
Political Subdivision	500013	Lake Metigoshe Recreation Service District	(347)	17	9	191	(86)	(50)	-	(266)	(145)	(1,538)	(17)	976	(165)	(168)	(139)	(17)	159	-	-	
Political Subdivision	500016	Greater Ramsey Water District	(75)	336	(190)	(134)	(250)	(323)	-	(1,878)	3,234	592	1,968	2,633	3,976	1,079	1,084	1,207	606	-	-	
Political Subdivision	500017	Carnegie Regional Library	2	43	(148)	(51)	(68)	(40)	-	139	1,223	(765)	454	158	488	127	129	157	75	-	-	
Political Subdivision	500018	Griggs County Public Library	(69)	(20)	53	(13)	(28)	132	-	789	(1,100)	162	246	(2,666)	(2,103)	(520)	(517)	(585)	(483)	-	-	
Political Subdivision	500019	R & T Water Supply Commerce Authority	(802)	(66)	(751)	1,405	406	(242)	-	(1,634)	1,853	(4,821)	(1,441)	1,612	(1,097)	(613)	(543)	(162)	221	-	-	
Political Subdivision	500022	Consolidated Waste Ltd	103	(187)	291	(175)	116	(107)	-	125	(1,859)	2,204	(1,990)	1,008	(200)	(22)	(31)	(159)	12	-	-	
Political Subdivision	500023	Walsh County Housing Authority	(7)	(10)	(7)	(10)	(19)	(23)	-	(24)	(39)	(40)	103	118	73	14	16	24	19	-	-	
Political Subdivision	500024	Williams County Soil Conservation District	(17)	(358)	(386)	288	(57)	(100)	-	3,794	3,722	(3,375)	155	832	1,667	517	516	392	242	-	-	
Political Subdivision	500025	Bowman City Park Board	14	(415)	232	98	158	(591)	-	3,161	(2,705)	206	(1,888)	3,543	1,175	368	366	84	357	-	-	
Political Subdivision	500027	Stark County Council on Aging/Elder Care	-	-	-	-	-	116	-	-	-	-	-	4,466	3,645	937	937	937	834	-	-	
Political Subdivision	500028	Williston Housing Authority	776	(79)	130	422	494	31	-	2,495	(1,506)	(1,540)	(4,220)	1,536	(1,303)	(335)	(399)	(602)	33	-	-	
Political Subdivision	500030	Minot Rural Fire Department	(35)	(59)	(44)	16	106	(125)	-	326	289	573	(1,609)	979	207	61	66	2	78	-	-	
Political Subdivision	500031	Central Plains Water District	(45)	(434)	(207)	(185)	(174)	(224)	-	2,272	1,330	592	1,356	1,654	3,132	990	993	793	356	-	-	
Political Subdivision	500033	Ransom County Soil Cons Dist	(13)	(20)	(51)	158	(231)	(306)	-	53	292	1,668	6,628	2,320	583	658	643	512	682	-	-	
Political Subdivision	500038	Jamestown Regional Airport	(31)	(48)	(270)	(78)	(141)	(181)	-	55	4,376	311	713	1,403	3,263	965	966	955	377	-	-	
Political Subdivision	500040	Fargo Park District	(3,927)	(1,523)	(1,615)	(371)	(1,473)	(466)	-	20,057	12,515	7,983	19,275	3	24,250	8,128	8,457	6,404	1,261	-	-	
Political Subdivision	500041	Bismarck Rural Fire Protection	(983)	(1,083)	(604)	528	(1,640)	82	-	1,061	4,180	(1,392)	8,025	5,877	9,714	2,630	2,711	2,819	1,554	-	-	
Political Subdivision	500045	Dunseith Community Nursing Home	1,978	682	(1,598)	2,043	1,395	1,283	-	(2,254)	3,747	(11,440)	(12,142)	(12,002)	(18,803)	(5,537)	(5,703)	(5,072)	(2,491)	-	-	
Political Subdivision	500046	Merced County Soil Conservation District	(28)	(28)	(26)	(29)	(60)	(81)	-	2,776	314	(102)	561	740	1,880	708	618	363	113	-	-	
Political Subdivision	500049	West Fargo Park District	(633)	(747)	(400)	(461)	(665)	(786)	-	4,215	2,131	4,338	3,277	2,540	6,587	2,167	2,222	1,682	516	-	-	
Political Subdivision	500053	Stutsman County Housing Authority	(38)	88	(60)	(296)	(138)	221	-	(465)	1,694	2,420	1,391	833	3,220	997	999	909	315	-	-	
Political Subdivision	500054	Grand Forks County Water Resource District	114	(19)	(12)	(19)	(806)	6,290	-	887	(41)	18	4,121	306	7,581	2,102	2,096	2,002	1,381	-	-	
Political Subdivision	500055	Southeast Region Career & Technology Center	(21)	(70)	(30)	205	(65)	(92)	-	2,192	1	(1,977)	510	786	506	199	105	130	150	-	-	
Political Subdivision	500056	Cavalier County Job Development Authority	(10)	(16)	(11)	(17)	(32)	(42)	-	64	(16)	(20)	186	444	398	106	103	106	83	-	-	
Political Subdivision	500057	Barnes County Soil Conservation District	400	(25)	(19)	(27)	(49)	(56)	-	115	89	(89)	95	(76)	6	37	5	(13)	(23)	-	-	
Political Subdivision	500060	Devils Lake Basin Joint Water Resource Board	541	541	554	568	625	556	-	-	-	-	-	-	1,616	557	514	395	150	-	-	
Political Subdivision	500061	Ward County Water Resource District	(8)	(12)	(9)	(13)	(23)	(29)	-	4	(32)	6	174	138	156	41	41	42	32	-	-	
Political Subdivision	500063	Southwest Water Authority	(787)	3,130	(2,866)	688	1,370	2,138	-	(7,285)	(8,103)	(8,138)	(10,347)	(18,618)	(28,514)	(8,570)	(8,501)	(7,604)	(3,836)	-	-	
Political Subdivision	500068	Burleigh County Council On Aging	195	(732)	(59)	377	1,186	735	-	325	1,333	2,049	(2,513)	(11,129)	(7,474)	(1,801)	(1,814)	(1,594)	(1,594)	-	-	
Political Subdivision	500072	Ward County City Park District	1,327	(189)	749	(675)	436	(387)	-	7,885	(322)	17,418	7,889	(7,088)	9,950	4,299	4,186	2,340	(875)	-	-	
Political Subdivision	500080	Western & Central Stark Soil Conservation District	18	(37)	(28)	(46)	(78)	17	-	131	103	206	678	146	650	199	201	179	71	-	-	
Political Subdivision	500081	Ramsey County Housing Authority	77	(274)	(17)	420	1,254	185	-	(1,009)	256	1,629	(8,540)	(5,277)	(5,718)	(1,624)	(1,627)	(1,638)	(829)	-	-	
Political Subdivision	500082	Grand Forks Public Library	(362)	(369)	(1,016)	349	46	(29)	-	228	16,830	(2,834)	(2,399)	(2,830)	2,036	653	683	868	(1,168)	-	-	
Political Subdivision	500084	Rosette County Soil Conservation District	(16)	4	(10)	(32)	(27)	(16)	-	(154)	133	208	117	232	317	86	86	96	49	-	-	
Political Subdivision	500085	Jamestown Parks And Recreation District	(689)	(128)	(289)	(1,305)	902	1,038	-	16,599	3,831	6,733	(8,267)	(6,100)	571	1,189	1,244	(641)	(1,221)	-	-	
Political Subdivision	500091	Ramsey County Water Resource District	(7)	(41)	(7)	(16)	199	(19)	-	111	(21)	18	(2,100)	1,489	(5)	(53)	(52)	(60)	160	-	-	
Political Subdivision	500107	Grand Forks-E Grand Forks Metropolitan Planning	(74)	(106)	(75)	206	(162)	121	-	(819)	(160)	(4,773)	855	(2,055)	(3,657)	(1,243)	(1,237)	(861)	(316)	-	-	
Political Subdivision	500108	North Dakota Firefighters Association	717	(459)	(40)	(62)	(116)	(148)	-	2,200	1,306	(19)	861	1,053	2,492	860	801	585	246	-	-	
Political Subdivision	500109	James River Valley Library System	203	(61)	107	(353)	(240)	(320)	-	195	253	3,834	1,750	2,229	4,336	1,387	1,374	1,135	440	-	-	
Political Subdivision	500110	Grand Forks Park District	258	(167)	(18)	728	504	(99)	-	9,094	3,992	(3,147)	792	8,454	10,951	3,334	3,312	2,591	1,714	-	-	
Political Subdivision	500111	McIntosh County Housing Authority	(9)	(12)	(8)	312	-	-	-	(142)	(42)	(2,326)	-	-	(1,020)	(385)	(386)	(248)	(1)	-	-	
Political Subdivision	500112	Foster County Soil Conservation District	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
School District	500113	Lometree Special Education Unit	(19)	(20)	(20)	799	(11)	(15)	-	89	(138)	(3,923)	(668)	189	(1,802)	(660)	(659)	(470)	(13)	-	-	
School District	500114	Roughrider Education Services Program (RESP)	(8)	27	(7)	302	-	-	-	(154)	(146)	(1,809)	-	-	(819)	(306)	(306)	(201)	(6)	-	-	
Political Subdivision	500115	Agassiz Water Users District	-	-	-	-	(61)	(14)	-	-	-	3,051	2,956	571	3,630	1,185	1,185	1,001	259	-	-	
Political Subdivision	500116	Western Area Water Supply Authority	440	1,596	793	3,332	1,821	(428)	-	(6,577)	4,492	(15,869)	(9,377)	660	(9,528)	(3,489)	(3,529)	(2,889)	(221)	-	-	
Political Subdivision	500118	Crosby Park District	1,493	442	(287)	407	34	466	-	(2,938)	2,074	(2,015)	460	(2,894)	(2,082)	(582)	(705)	(442)	(353)	-	-	
Political Subdivision	500120	Tri-Cities Joint Job Development Authority	(409)	232	(32)	(53)	(95)	(117)	-	(1,717)	1,966	679	348	549	1,107	257	278	411	151	-	-	
Political Subdivision	500121	Devils Lake Park Board	(84)	(185)	(14)	(137)	14	(285)	-	(1,147)	(1,311)	2,309	(1,297)	2,051	418	69	73	80	196	-	-	
Political Subdivision	500122	North Central Soil Conservation District	297	(83)	(227)	54	168	313	-	202	1,840	(1,075)	(2,833)	(1,724)	(2,442)	(694)	(717)	(678)	(353)	-	-	
Political Subdivision	500125	Wahpeton Park Board	(3,650)	(138)	118	427	146	510	-	(673)	(2,272)	977	(6,000)	(2,287)	(6,301)	(1,822)	(1,822)	(1,637)	(718)	-	-	
Political Subdivision	500126	City Of Bottineau Park Board	-	(306)	19	85	(75)	359	-	-	9,469	(408)	(1,135)	516	(2,236)	1,000	715	715	(104)	-	-	
Political Subdivision	500128	Logan County Soil Conservation District	-	-	(397)	(35)	(46)	(60)	-	-	3,798	112	1,019	319	2,363	722	722	715	204	-	-	
Political Subdivision	500129	Park District - City of New Rockford	-																			

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 age(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.